

Non-Resident Personal Income Tax Return – Year End Questionnaire 2023

Client:

Date:

To assist us in preparing your income tax return, please use this questionnaire as a checklist when you compile your information.

With respect to your income, please keep in mind that the Australian Taxation Office has the ability to check your return income against independent sources. In particular, this applies to PAYG Payment Summary income, interest received and dividends.

For deductions, keep in mind that self-assessment applies. In the event of a Tax Office audit, you will need to be able to substantiate the deductions claimed.

Finally, if you have sold any assets during the year, please provide full details so we can determine whether Capital Gains Tax may apply to the transaction.

Thank you for completing this questionnaire.

Please ensure you attach all relevant documentation to the questionnaire, then sign or type your name and date this form below and return your questionnaire and documentation to us.

If you have any queries or concerns, please do not hesitate to contact us.

I hereby instruct you to prepare my income tax return for the financial year ended 30 June 2023.

I undertake to supply all information necessary to carry out such services and will be responsible for the accuracy and completeness of such information.

You are hereby authorised to communicate with my bankers, solicitors, finance companies and all government agencies such as the ATO to obtain such information as you require to enable you to carry out the above assignment.

Name:

Signature:

Date:

To ensure that our records are up to date, please assist us by confirming and/or completing the following:

Please strike out any parts that are not relevant to your taxation matters.

Client			Client Partner		
Surname			Surname		
First Name			First Name		
Address			Address		
Resident Country			Resident Country		
Tax File Number			Tax File Number		
Occupation			Occupation		
Date of Birth			Date of Birth		
Date you left Australia			Date you left Australia		
Contact Details		Please Tick Preferred Method of Contact	Contact Details		Please Tick Preferred Method of Contact
Home Telephone		<input type="checkbox"/>	Home Telephone		<input type="checkbox"/>
Email		<input type="checkbox"/>	Email		<input type="checkbox"/>
Work Telephone		<input type="checkbox"/>	Work Telephone		<input type="checkbox"/>
Fax		<input type="checkbox"/>	Fax		<input type="checkbox"/>
Email		<input type="checkbox"/>	Email		<input type="checkbox"/>

Income Received

As a non-resident the only income or earning that is assessed by the Australian Taxation Office is Australian earned income. Therefore, only income or earnings that you have received during the last financial year which have been produced in Australia are required to complete your individual tax return.

Please provide all information regarding any earnings produced in Australia during the last financial year.

Tax Rates for Non-residents

Taxable Income	Tax on this income
0 - \$120,000	32.5c for each \$1
\$120,001 - \$180,000	\$39,000 plus 37c for each \$1 over \$120,000
\$180,001 and over	\$61,200 plus 45c for each \$1 over \$180,000

Non-Resident Repayment of Student loans

If you live overseas and have a student loan (HELP, HECS, VSL, TSL), you are required to update your contact details and submit an *Overseas Travel Notification* within 7 days of leaving Australia and lodge your worldwide income or a non-lodgment advice with the ATO.

After submitting an *Overseas Travel Notification* and lodging your worldwide income or a non-lodgment advice with the ATO, you will receive a notice confirming:

- How much you owe or will be refunded
- The due date for payment

Student or training loans will continue to be indexed each year until it is paid off.

Interest from Banks, Building Societies or Credit Unions

If you have not informed your bank that you are no longer a resident of Australia, you will need to declare all amounts of interest you have earned in Australia for the last financial year. If you intend to stay a non-resident for the next financial year, it would be advisable to tell your Australian banks and they will withhold tax for you.

Have you received or been credited with interest from any source within Australia that has not been subject to withholding taxes? If yes, please complete the below information. Yes No

Bank, Building Society or Credit Union	Account Number	Total Interest Received	Is it a joint bank account?	Tax Withheld

Dividends, Distributions & Royalties

Fully franked dividends are not assessable in a non-resident individual tax return. However, if you have received unfranked dividends during the last financial year, you will need to declare the amount.

Have you received or been credited with any partially or unfranked dividends or royalties from companies in Australia that have not been subject to withholding taxes, including dividends reinvested? Yes No

If “yes”, please provide dividend advice slips received during the financial year.

Payers Name	\$ Unfranked Amount

Rental Property Income – Including the renting of your main residence

Please note that there are changes occurring with Non-resident investment properties and how the ATO is treating them for tax purposes.

Income earned from a rental property in Australia is assessable on your Australian non-resident income tax return.

Please provide the following information or fill in the schedule below:

- Rental Schedule Summary from your Real Estate Agent
- Any out-of-pocket expenses that you have incurred outside the agent costs i.e., travel to view the property

Note: Do not reduce the amount to show your percentage ownership in the property. This reduction will be done based upon the property ownership percentage during the processing of your income tax return. Please indicate if any expense applies only to you and not to the other owner (where relevant).

Please include an additional schedule should you require it.

Residential Property	1	2	3
Rental Property Address			
Date the property was first rented			
No. of days, weeks, months, or years the property was your principal place of residence.			

No. of weeks the property was rented during the year			
Who is the property owner and what is their % ownership			
Gross rental for the financial year			

Rental Schedule

Rental payments for the year	Include below details of each expense related to the property, including land tax, interest expense, property maintenance and other expenses		
1. Management fees			
2. Water rates			
3. Council rates			
4. Strata fees			
5. Interest on loan			
6. Insurance			
7. Repair & Maintenance			
8. Land Tax			
9.			
10.			
11.			
12.			

Improvements to the property in the year:	Include below improvements made to the property that are not maintenance, or additions to the property.		
1.			
2.			

Please detail any other expenses, income, or comments regarding your rental property:

Capital gains made whilst you are a non-resident may not be taxable in Australia. Please fill out the details below so that we can process your information correctly to determine whether Capital Gains Tax applies.

Assets that were not treated for Capital Gains Tax when you left the country:

On leaving Australia, assets held at that date become subject to Capital Gains Tax. If, on your first tax return after you left Australia, you did not **deem** disposal of your assets (excluding real estate), these assets will be subject to Capital Gains Tax when they are sold.

Have you sold, transferred, or redeemed any of the following this financial year that were **not** treated for Capital Gains Tax when you left Australia:

- | | | | |
|--|--------------------------|--------------------------|--------------------------|
| 1. Shares, property trust, investments etc. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Real estate (other than your principal place of residence provided you were living there within the last 6 years) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Any property acquired since 19 September '85 (other than motor vehicles) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Insurance Bonds | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Friendly Society Bonds | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Any other assets e.g., works of art, paintings, stamp collections etc. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Assets acquired after you have left the country:

Have you sold, transferred, or redeemed any of the following this financial year that were purchased after you left Australia:

- | | | | |
|--|--------------------------|--------------------------|--------------------------|
| 1. Shares in Australian private companies or Australian trust estates | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Australian Real Estate (other than your principal place of residence) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Assets used in Australian business | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Interests of 10% or more in Australian public companies and unit trusts | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Options to acquire any of the above | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

If you have answered **YES** to any of the above questions, please provide the following details:

Date Purchased, Cost, Date of Disposal, Amount Received and details of the name in which the asset was held. In addition, please supply any other information which you may feel is relevant to the preparation of your Income Tax Return together with the relevant documentation.

Foreign residents can no longer claim the capital gains tax (CGT) main residence exemption when they dispose of their residential property in Australia, subject to certain exceptions. Please contact us for more information.

Description of Asset	Date Acquired	Cost of Asset	Date Sold	Sale Proceeds

Other Information Required	Yes	No	NA
• Australian Primary Production	<input type="checkbox"/>	<input type="checkbox"/>	
• Australian Partnership/Trust Income	<input type="checkbox"/>	<input type="checkbox"/>	
• Australian Business Income	<input type="checkbox"/>	<input type="checkbox"/>	
• Australian Maturing Life Insurance Policies/Insurance and Friendly Societies	<input type="checkbox"/>	<input type="checkbox"/>	
• Forestry Managed Investment Scheme Income	<input type="checkbox"/>	<input type="checkbox"/>	
• Family Trust Distributions received by you or your spouse	<input type="checkbox"/>	<input type="checkbox"/>	
• <u>Other (Please specify)</u>			
Prescribed Payment system	<input type="checkbox"/>	<input type="checkbox"/>	
Foreign Income	<input type="checkbox"/>	<input type="checkbox"/>	
Film Investments	<input type="checkbox"/>	<input type="checkbox"/>	
Prior Year Losses	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	

Please supply details below of any other income received, together with a list of deductions for each item ticked in this category. Give as much detail and documentary evidence as possible - attach separate sheets if required, including all relevant information which has been signed and dated for enclosure with this questionnaire.

Income	Deductions	Amount \$

Please attach any relevant documentation relating to the questions above.

Client Queries

Please detail below any questions you would like us to answer, or any information you consider relevant and not shown elsewhere.

Tax Declaration

It is important to note that taxpayers must complete a declaration authorizing the agent to lodge their tax returns electronically.

The obligations of the taxpayer in relation to this declaration as advised by the Australian Taxation Office are:

- the taxpayer must retain the declaration for 5 years from the date they make the declaration (this requirement also applies to requests for amendment);
- the taxpayer must retain their copy of tax vouchers and PAYG Payment Summaries **for 5 years from the date of assessment of their return;**
- The taxpayer must retain receipts for 5 years from the date of lodgment of their return or if they are in dispute with the ATO at the end of the 5 years, until the dispute is resolved and provide them to the Commissioner if required.

The declaration requiring your signature is on the front page of the questionnaire.

Thank you for completing this questionnaire.