

# Dividend questionnaires and worksheets

## Dividend questionnaire

Taxpayer's name \_\_\_\_\_

Tax file number \_\_\_\_\_

Year ended \_\_\_\_\_

Address \_\_\_\_\_

1. Did you receive any dividends during the income year? **YES/NO**

If **no**, you do not have to complete the remainder of this questionnaire and **no** amount is shown at **Item 11** of the income tax return form.

2. Did you receive a franked dividend from a company for which you were a shareholder for **less than** 45 days between the day after the share was acquired and the date it was disposed? **YES/NO**

If **yes**, then please provide a list of the companies to which the above statement relates, the amount of the dividend and the franking credit:

Company	Dividend amount	Franking credit
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

3. If question 2 applies, were the total franking credits to which you were entitled during the year of income \$5,000 or less? **YES/NO**

If **yes**, you are entitled to claim the franking credits mentioned above without any restrictions.

If your franking credits were more than \$5,000, then you will be unable to claim the credits for the dividends that are listed at question 2.

*NB: Please note that special rules apply in relation to franked dividends that are received from fixed and non-fixed trusts.*

4. Did you receive any unfranked dividends during the year of income? **YES/NO**

If **yes**, please provide a list of the companies that paid the unfranked dividends and the amount of the dividend:

Company	Dividend amount	Franking credit
_____	_____	_____
_____	_____	_____
_____	_____	_____

5. Did you receive any franked dividends during the year of income? **YES/NO**

If **yes**, please provide a list of the companies that paid the franked dividends, the dividend amount and franking credits attaching to the dividends.

Company	Dividend amount	Franking credit
_____	_____	_____
_____	_____	_____
_____	_____	_____

6. Did you receive any dividends during the year from which TFN withholding tax was deducted because the company paying the dividend did not have your TFN? **YES/NO**

If **yes**, please provide the details of the company, the amount of TFN withholding tax deducted and the dividend paid.

Company	TFN withholding Tax	Dividend amount	Franking credit
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**Note:** *WHT (withholding tax) is only required to be paid by non-residents who have received unfranked dividends. If no withholding tax has been deducted from unfranked dividends received and you are a non-resident then you should declare the dividends in your tax return. If WHT has been deducted from the unfranked dividends received, or the dividends are fully franked, the dividend income is exempt and does not need to be declared in your income tax return.*

**Taxpayer's dividend declaration**

- A. I confirm that the above details in relation to dividends is correct;
- B. My tax agent has explained to me the law and income tax lodgment requirements as they relate to receiving dividends; and
- C. I understand that if I have any further queries it is my responsibility to raise them with my tax agent or request a Private Binding Ruling from the ATO.

**Signed** .....

**Dated** .....