



- Where reply is "Yes", supply supporting information
- 2006/2007 refers to the period from 1 July 2006 to 30 June 2007
- Unless otherwise stated, this checklist refers to events occurring in 2006/2007

## CLIENT DETAILS

1. Tax File Number: \_\_\_\_\_ ABN: \_\_\_\_\_
2. Name: \_\_\_\_\_ Mr/Mrs/Ms/Miss \_\_\_\_\_
3. Residential Address: \_\_\_\_\_  
Postal Address: \_\_\_\_\_
- Has your postal address changed since lodging a tax return? YES  NO
4. Telephone: (W) \_\_\_\_\_ (H) \_\_\_\_\_ (M) \_\_\_\_\_  
Fax: \_\_\_\_\_ Email \_\_\_\_\_
5. Date of Birth: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ \* consider under 18 excepted net income (A1)  
\* consider proposed super and ETP changes if 50 or over
6. Occupation: \_\_\_\_\_
7. Name of spouse/de facto: \_\_\_\_\_  
If married / de facto in 2006/2007, what date did this occur: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

## INCOME AND EXPENSES STATEMENT

(PLEASE PROVIDE EVIDENCE WHERE APPLICABLE)

- |  |     |                          |    |                          |   |
|--|-----|--------------------------|----|--------------------------|---|
| 1. Salary and wages  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | * see payment summary   |
| 2. Allowances whether or not shown on your payment summary, individuals non business |     |                          |    |                          |   |
| • allowances, benefits, earnings, tips, jury service                                 | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |   |
| • cents per kilometre reimbursement for car expenses                                 | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |   |
| 3. Lump sum payments   | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | * see payment summary   |
| 4. Eligible termination payments   | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | * see ETP payment summary   |
| 5. Newstart, sickness or other Govt. benefits  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | * see payment summary   |
| 6. Aust. Government pensions and other similar benefits                              | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | * see payment summary   |
| 7. Other non-Govt. Australian pensions or annuities                                  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | * see payment summary. Please note proposed super changes           |
| 8. Personal services income attributed to you from a company, partnership or trust   | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | * if yes, seek info on business arrangement. Service Trust?         |
| 9. Reportable fringe benefits (not taxable)  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | * see payment summary   |
| 10. Interest   | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | * Income Matching System. Joint?                                    |
| 11. Dividends  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | * check total dividend amount and the time shares were held. Joint? |
| 12. Income from partnerships and/or trusts   | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | * Family Trust Election   |
| 13. Personal Services Income as a sole trader  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | * complete schedule   |
| 14. Net income or loss from business   | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | * complete schedule   |
| 15. Deferred Non-commercial Business Losses  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | * if yes, see TR 2001/14  |
| 16. Farm Management Deposits/Withdrawals   | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | * see statement of account from financial institution               |
| 17. Capital Gains or losses- Any assets disposed of?                                 | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | * date of purchase/disposal/carried forward losses                  |
| 18. Income from control of foreign entities  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |   |
| 19. Foreign source income (including foreign pensions)                               | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |   |
| 20. Rent (date first rented: ____/____/____)   | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | If Yes, seek information on rental expenses,                        |



21. Bonus from life assurance or friendly society policy YES  NO  \* see bonus advice
22. Other income (please specify) YES  NO

## DEDUCTIONS

(PLEASE PROVIDE EVIDENCE)

- D1. Work related car expense claims YES  NO  \* if yes, choose appropriate method
- D2. Other work related travel expenses
- Employee domestic travel with reasonable allowance YES  NO  \* Apportion private/ business travel
- If a claim is more than reasonable allowance rates, do you have receipts for the expenses? YES  NO  \* see TD 2005/32
- Overseas travel with reasonable allowance
- Do you have a travel diary/itinerary and accommodation receipts? YES  NO
- Employee without reasonable travel allowance (domestic and overseas). If travel is for 6 or more continuous nights, do you have a travel diary or itinerary? YES  NO
- Other work related travel expenses e.g. borrowed car YES  NO
- Please specify: .....
- D3. Work related uniform and other clothing expenses
- Protective clothing YES  NO
- Occupation Specific Clothing YES  NO
- Non-compulsory uniform YES  NO
- Conventional clothing YES  NO
- Laundry (up to \$150 without receipts) YES  NO
- Dry cleaning YES  NO
- D4. Work related self-education expenses (formal courses) \* see TR 98/9
- Student Union fees YES  NO
  - Course fees (excluding HECS payments) YES  NO
  - Travel YES  NO
  - Text books YES  NO
  - Other YES  NO
- Please specify: .....
- D5. Other work related expenses
- Seminars and courses not at an educational institution but related to your work
- Seminar and course fees YES  NO
  - Travel YES  NO
  - Other YES  NO
- Home office expenses YES  NO
- Computer and software YES  NO
- Telephone/mobile phone YES  NO
- Tools and equipment YES  NO
- Subscriptions, union fees or professional body fees YES  NO
- Journals/periodicals YES  NO
- Expenses in relation to allowances YES  NO
- Sun protection YES  NO
- Any other work deductions YES  NO
- Please specify: .....
- D6. Low value pool deduction YES  NO  \* for depreciating assets valued under \$1,000.
- D7. Interest and dividend deductions YES  NO  \*check bank statement



- D8.** Gifts and donations, including donations to political parties **YES**  **NO**  \*Receipt
- D9.** Undeducted purchase price (UPP) of an Australian pension or annuity **YES**  **NO**  \* See additional information from pension fund (if any)
- D10.** Cost of managing tax affairs (e.g. tax agent fees) **YES**  **NO**
- D11.** Australian Film Industry incentives **YES**  **NO**
- D12.** Deductible amount of UPP of a foreign pension or annuity **YES**  **NO**
- D13.** Non-employer sponsored superannuation contributions **YES**  **NO**  \*if yes, check if entitled to employer super support. Co-contribution?
- Full name of Fund: \_\_\_\_\_
- Policy Number: \_\_\_\_\_
- D14.** Capital expenditure directly connected with a project **YES**  **NO**
- D15.** Other deductions
- Please specify: \_\_\_\_\_
- L1.** Tax losses of earlier income years (provide details exempt income) **YES**  **NO**  \*check to see if non-commercial losses

## TAX OFFSETS

(FORMERLY CALLED REBATES)

- T1.** Do you have a dependant spouse (without child), child-housekeeper or housekeeper? **YES**  **NO**
- Calculate Separate Net Income (SNI) of dependant:**
1. Taxable income plus exempt income (exclude imputation credits, ETP's, family and maternity allowances). \$ \_\_\_\_\_
2. Add back donations, P Y losses, superannuation contributions and tax agent fees \$ \_\_\_\_\_
3. Deduct spouse's cost of travel to and from work, child care expenses and meals consumed at work during working hours \$ \_\_\_\_\_
- TOTAL** \$ \_\_\_\_\_
- T2.** Are you a Senior Australian? **YES**  **NO**  \*calculate taxable income
- T3.** Are you a Pensioner and did not claim an offset at T2? **YES**  **NO**
- T4.** Did you make superannuation contributions or receive Income from an Aust. super. annuity or pension? **YES**  **NO**  \*super co-contributions
- T5.** Do you have Private Health Insurance? **YES**  **NO**  \* see private health
- If yes, please provide Health Insurance Fund Name and Policy Number and type of cover: \_\_\_\_\_
- T6.** Did you pay childcare fees for approved child care between 1 July 2006 to 30 June 2007? **YES**  **NO**  \* did you receive CCB from the
- T7.** Baby bonus **YES**  **NO**  \* separate claim form
- T8.** Superannuation contributions on behalf of spouse **YES**  **NO**  \* calculate assessable income plus
- T9.** Do you live in a remote zone or served overseas with the Defence Force this year? **YES**  **NO**
- T10..** Do you have net medical expenses over \$1500 for 06/07? **YES**  **NO**  \* cosmetic surgery is no
- T11.** Did you maintain a parent, parent-in-law or invalid relative? **YES**  **NO**  \* calculate SNI
- T12.** Landcare and water facility **YES**  **NO**
- T13.** Matured Aged Worker Offset - Net income from working **YES**  **NO**  \*Automatic calculation \*
- T14.** Are you a STS taxpayer and have an annual turnover of less than \$70,000? **YES**  **NO**  Entrepreneur Tax Offset
- T15.** Other Tax offsets **YES**  **NO**
- Please specify: \_\_\_\_\_



## OTHER

- |     |  |     |                          |    |                          |   |
|-----|--|-----|--------------------------|----|--------------------------|---|
| 1.  | Family Tax Benefit (FTB)   |     |                          |    |                          |   |
|     | • Did you have care for a dependant child in 06/07?  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | * adjusted taxable income   |
|     | • Did you or your spouse receive FTB through the Family Assistance Office in 06/07?  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | * check whether in part or full   |
|     | • Did you return to work for the first time after the birth of your child in 06/07?  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | * eligibility for FTB Part B will be determined after 30 June 2006      |
| 2.  | Are you entitled to the Medicare exemption/ reduction?   | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | * low income earner or in an exemption category                         |
| 3.  | Did you stop full-time education for the first time in 06/07 or did you become a tax resident or stop being a tax resident of Australia in the 06/07 year? | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |   |
| 4.  | Did a trust, company or partnership distribute anything to you on which Family Trust Distributions Tax has been paid?                                      | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | *family trust election  |
| 5.  | Did you receive a distribution from a trust on which the trustee was liable to ultimate beneficiary non-disclosure tax?                                    | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | * see trustee   |
| 6.  | Has the ATO notified you that you have been selected for an audit or other type of review?   | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |   |
| 7.  | Did you pay any tax more than 14 days before the due date of that tax (including HECS)?  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |   |
| 8.  | Do you have an asset register for CGT purposes?  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |   |
| 9.  | Do you owe any money to any government department (eg. Child Support, HECS, Family Tax Benefit debts)?   | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |   |
| 10. | Did you receive a loan from a private company or have such a loan forgiven?  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | * seek date loan was first made<br>Does loan agreement need refreshing? |
| 11. | Did you make a loan to or forgive a debt of a private company?   | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |   |
| 12. | Did you enter into a PAYG Voluntary Agreement?   | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |   |
| 13. | Were you an investor in a Mass Marketed Tax Scheme that the ATO have made a settlement offer to?   | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |   |
| 14. | Did you receive any tax free distribution from a unit trust or fixed trust? (reduce cost base or interest in trust units)                                  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |   |
| 15. | Did you receive any benefit from an Employee Shares Acquisition Scheme (consider whether assessable)?  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |   |
| 16. | Did you receive any exempt income?   | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |   |
| 17. | Do you have Income Protection Insurance?   | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |   |
| 18. | Did you elect to go into the Simplified Tax System (STS)?  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |   |
| 19. | Did a trust you are a beneficiary of make a Family Trust Election?   | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | * at any time   |
| 20. | Were you terminated from your employment during the year?  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | * Termination Surcharge   |
| 21. | Do you own an investment property in New South Wales or Victoria?  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | *consider land tax issues   |
| 22. | Did you receive any capital returns on listed company shares, e.g. Aristocrat, AMP, CSR?   | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |   |
| 23. | Did you participate in any share buyback scheme, e.g. BHP Billiton, St George, Westpac?  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |   |
| 24. | Did you incur any expenses in establishing or ceasing a business?  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | * Consider whether the Blackhole expenditure rules apply                |
| 25. | If you are a subcontractor, did you earn the majority of your income from one head contractor?   | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | * Consider personal service business rules                              |

## TAXPAYER'S DECLARATION

I declare that all the information I have given is true and correct.

Taxpayer's Signature: .....

Date

: ..... / ..... / .....