

Individuals Tax Interview Checklist

2009 Income Tax Return



- Where reply is "Yes", supply supporting information
- 2008/2009 refers to the period from 1 July 2008 to 30 June 2009
- Unless otherwise stated, this checklist refers to events occurring in 2008/2009

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. Are you a resident for Tax Purposes? YES NO Are you in Australia on a Visa? YES NO VISA Type?.....

8. Name of spouse/de facto:
If married / de facto in 2008/2009, what date did this occur: / /

INCOME

(PLEASE PROVIDE EVIDENCE WHERE APPLICABLE)

1. Salary and wages	YES <input type="checkbox"/>	NO <input type="checkbox"/>	* see payment summary Note payment summary no longer attached. employee conv only
2. Allowances whether or not shown on your payment summary, individuals non business	YES <input type="checkbox"/>	NO <input type="checkbox"/>	
3. Employer lump sum payments	YES <input type="checkbox"/>	NO <input type="checkbox"/>	* see payment summary
4. Employment termination payments	YES <input type="checkbox"/>	NO <input type="checkbox"/>	* see ETP payment summary
5. Aust Gov't allowances and payments (eg newstart)	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. Australian Annuities and Superannuation income streams	YES <input type="checkbox"/>	NO <input type="checkbox"/>	* see payment summary. Most super payments tax free now
8. Australian super lump sum payments	YES <input type="checkbox"/>	NO <input type="checkbox"/>	Any lump sum amounts
9. Attributed Personal Services Income (PSI)	YES <input type="checkbox"/>	NO <input type="checkbox"/>	** if yes, seek info on business arrangement. Service Trust?
10. Total reportable Fringe Benefits Interest	YES <input type="checkbox"/>	NO <input type="checkbox"/>	* see payment summary
11. Gross Interest	YES <input type="checkbox"/>	NO <input type="checkbox"/>	** Income Matching System. Joint?
12. Dividends	YES <input type="checkbox"/>	NO <input type="checkbox"/>	* check total dividend amount and the time shares were held.
13. Income from partnerships and/or trusts	YES <input type="checkbox"/>	NO <input type="checkbox"/>	*Family Trust Elections*National Rental Affordability Scheme
14. Personal Services Income as a sole trader	YES <input type="checkbox"/>	NO <input type="checkbox"/>	*complete schedule
15. Net income or loss from business	YES <input type="checkbox"/>	NO <input type="checkbox"/>	* complete schedule i
16. Deferred Non-commercial Business Losses	YES <input type="checkbox"/>	NO <input type="checkbox"/>	* if yes, see TR 2001/14
17. Farm Management Deposits/Withdrawals	YES <input type="checkbox"/>	NO <input type="checkbox"/>	* see statement of account from financial Institution
18. Capital Gains or losses- Any assets disposed of?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	date of purchase/disposal/carried forward losses
19. Income from control of foreign entities	YES <input type="checkbox"/>	NO <input type="checkbox"/>	
20. Foreign source income (including foreign pensions)	YES <input type="checkbox"/>	NO <input type="checkbox"/>	If Yes, seek information on rental expenses, includes foreign rent
21. Rent	YES <input type="checkbox"/>	NO <input type="checkbox"/>	* If Yes, seek information on rental expenses.
22. Bonus from life assurance or friendly society policy	YES <input type="checkbox"/>	NO <input type="checkbox"/>	*see bonus advice
23. Forestry managed investments	YES <input type="checkbox"/>	NO <input type="checkbox"/>	Product ruling
24. Other income			Employee Share Scheme discount

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DEDUCTIONS

(PLEASE PROVIDE EVIDENCE)

D1.	Work related car expense claims	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	* if yes, choose appropriate method
D2.	Other work related travel expenses					
	Employee domestic travel with reasonable allowance	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	* Apportion private/ business travel
	• If a claim is more than reasonable allowance rates, do you have receipts for the expenses?	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	* see TD 2005/32
	Overseas travel with reasonable allowance					
	• Do you have a travel diary/itinerary and accommodation receipts?	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	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	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	Other work related travel expenses e.g. borrowed car	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	Please specify:					
D3.	Work related uniform and other clothing expenses					
	Protective clothing	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	Occupation Specific Clothing	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	Non-compulsory uniform	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	Conventional clothing	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	Laundry (up to \$150 without receipts)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	Dry cleaning	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
D4.	Work related self-education expenses (formal courses)					* see TR 98/9
	• Student Union fees	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	• Course fees (excluding HECS payments)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	• Travel	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	• Text books	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	• Other	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	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	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	• Travel	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	• Other	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	Home office expenses	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	Computer and software	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	Telephone/mobile phone/Internet connection	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	Tools and equipment	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	Subscriptions, union fees or professional body fees	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	Journals/periodicals	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	Expenses in relation to allowances	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	Sun protection	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	Depreciation	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	Any other work deductions	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	Please specify:					
D6.	Low value pool deduction	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	* for depreciating assets valued under \$1,000.
D7.	Interest and dividend deductions	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	*check bank statement
D8.	Gifts and donations, including donations to political parties	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	*Receipt, refer <i>Gift Pack</i>
D9.	Cost of managing tax affairs (e.g. tax agent fees)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	

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- D10.** Australian Film Industry incentives YES NO
- D11.** Deductible amount of UPP of a foreign pension or annuity YES NO
- D12.** Non-employer sponsored superannuation contributions YES NO *if yes, check if entitled to employer super support. Co-contribution?
 Full name of Fund: _____
 Policy Number: _____
- D13.** Capital expenditure directly connected with a project YES NO
- D14.** Forestry Management Investment Scheme Deduction YES NO
- D15.** Other deductions (e.g. income protection insurance)
 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.** Australian Superannuation Income Stream? YES NO *super co-contributions
- T5.** Do you have Private Health Insurance? YES NO * see private health
 If yes, please provide Health Insurance Insurer Name and Policy Number and type of cover: _____ Was it for full or part of
- T6.** Education Tax refund (must be eligible for FTB Part A) YES NO New item 50% refund
- T7.** Ongoing Baby bonus (Final Year) YES NO * separate claim form
- T8.** Superannuation contributions on behalf of spouse YES NO * calculate spouse details
- T9.** Do you live in a remote zone or served overseas with the Defence Force? YES NO
- T10.** Do you have net medical expenses over \$1500 for 08/09? YES NO * not cosmetic
- 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 requires TaxPack Supplement
- T14.** Are you claiming Entrepreneurs Tax offset? YES NO
- T15.** Other Tax offsets YES NO
 Please specify: _____

OTHER

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- | | | | | | | |
|-----|--|-----|--------------------------|----|--------------------------|---|
| 1. | Are you entitled to the Medicare exemption/ reduction?

Medicare Levy Surcharge – mandatory item | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | * low income earner or in an exemption category |
| 2. | <ul style="list-style-type: none"> • Were you and all your dependents covered for the whole period? • Did you have Hospital cover? | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | |
| 3. | Did you stop full-time education for the first time in 08/09 or did you become a tax resident or stop being a tax resident of Australia in the 08/09 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 HELP/PELS)? | 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, HELP, 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
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. | Have you prepaid PAYG Instalments? | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | |
| 14. | 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"/> | |
| 15. | 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"/> | |
| 16. | Did you receive any benefit from an Employee Shares Acquisition Scheme (consider whether assessable)? | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | |
| 17. | Did you receive any exempt income? | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | |
| 18. | Did you make personal contributions to your super fund? | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | * excess contribution issues |
| 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 employment during the year? | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | * Termination Surcharge |
| 21. | Did you receive any capital returns on listed company shares, e.g. Aristocrat, AMP, CSR? | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | |
| 22. | Did you participate in any share buyback scheme, e.g. BHP Billiton, St George, Westpac? | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | |
| 23. | 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 |
| 24. | 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 the information I have provided in this questionnaire (including any attachments) are true and correct to the best of my knowledge. I declare I have the necessary receipts and/or other records (or can obtain the necessary written evidence within a reasonable time) to support my claims.

Taxpayer's Signature: _____ Date: ____/____/____