

**2011 INDIVIDUAL TAX RETURN CHECKLIST – SHORT FORM**

The full version of the 2011 individual tax return checklist can be downloaded from our website [www.npaccounting.com.au](http://www.npaccounting.com.au)

Please circle **YES** or **NO** for each of the items listed below and provide supporting documentation:

**INCOME**

1. Salary or wages (please provide PAYG Payment Summaries) ..... YES/NO
2. Interest (please complete worksheet)..... YES/NO
3. Dividends (please provide dividend notices) ..... YES/NO
4. Capital gains (please provide Buy and Sell details) ..... YES/NO
5. Foreign entities
  - did you have direct or indirect interest in controlled foreign entities? ..... YES/NO
  - did you transfer property or services to a non-resident trust? ..... YES/NO
6. Foreign source income (including foreign wages & pensions) & foreign assets ..... YES/NO
7. Rent (ask for a “Rental Property Checklist”)..... YES/NO
8. Business Income (ask for a “Business Checklist”) ..... YES/NO
9. Other income not listed above (please specify) ..... YES/NO

## DEDUCTIONS

### D1. Work related car expenses

- Option 1 cents per kilometer method (up to a maximum of 5,000 kms) ..... YES/NO
- Option 2 log book method \* ..... YES/NO
- Option 3 one-third of actual expenses method \* ..... YES/NO
- Option 4 12% of original value method ..... YES/NO

\* please request a motor vehicle worksheet

### D2. Work related travel expenses

- Employee domestic travel with reasonable allowance ..... YES/NO
  - If the claim is more than the reasonable allowance rate, do you have receipts for your expenses? ..... YES/NO
- Overseas travel with reasonable allowance ..... YES/NO
  - Do you have receipts for accommodation expenses? ..... YES/NO
  - If travel is for 6 or more nights in a row, do you have travel records? (e.g. travel diary) ..... YES/NO
- Employee without a reasonable travel allowance (you must have receipts) ..... YES/NO
  - Did you incur and have receipts for airfares? ..... YES/NO
  - Did you incur and have receipts for accommodation? ..... YES/NO
  - Do you have receipts for hire cars (if applicable)? ..... YES/NO
  - Did you incur and have receipts for meals and incidental expenses? ..... YES/NO
  - Do you have any other travel expenses? ..... YES/NO
- Other work-related travel expenses (e.g., a borrowed car) ..... YES/NO

### D3. Work related uniform and other clothing expenses

- Protective clothing and footwear ..... YES/NO
- Occupation specific clothing ..... YES/NO
- Non-compulsory uniform ..... YES/NO
- Compulsory uniform ..... YES/NO
- Conventional clothing ..... YES/NO
- Laundry expenses ..... YES/NO
- Dry cleaning expenses ..... YES/NO
- Other claims such as mending/repairs, etc (please specify) ..... YES/NO

#### **D4. Self-education expenses**

Self-education expenses that are related to:

- Your work as an employee ..... YES/NO
  - It is connected to your current work activities
  - It is to maintain or improve skills
  - It is likely to lead to increased income
- Your receipt of Austudy, ABSTUDY or Youth allowance to study ..... YES/NO
  - course fees (excludes HECS-HELP, HELP and SFSS) ..... YES/NO
  - books, stationery ..... YES/NO
  - depreciation ..... YES/NO
  - seminars ..... YES/NO
  - travel ..... YES/NO

#### **D5. Other work related expenses**

- Computer expenses - internet ..... YES/NO
- Computer expenses - paper & ink ..... YES/NO
- Computer expenses - depreciation ..... YES/NO
- Phone ..... YES/NO
- Union Fees ..... YES/NO
- Sun Protection ..... YES/NO
- Home office (dedicated study only) ..... YES/NO
- Stationery ..... YES/NO
- Memberships / Subscriptions ..... YES/NO
- First aid course (must be a designated first aid person) ..... YES/NO
- Other not listed above (please provide details) ..... YES/NO

**Note - you cannot claim a tax deduction for:**

- expenses which have been reimbursed by your employer.
- the private portion of any expenditure.

#### **Other Deductions**

- D9. Gifts or donations ..... YES/NO
- D10. Cost of managing tax affairs ..... YES/NO

## Tax losses of earlier income years

L1. Do you have a tax loss from an earlier year OR a foreign loss from 1999 – 2008 which you have not claimed a deduction for?..... YES/NO

## Tax offsets/rebates

T1. Do you have a dependent spouse (without dependent child or student), a housekeeper or a child-housekeeper? ..... YES/NO <sup>1</sup>

<sup>1</sup> *These tax offsets may not be available where the taxpayer is eligible to claim FTB Part B.*

T4. Did you receive an Australian superannuation income stream? ..... YES/NO

T5. Was the whole family covered by private health insurance for the whole year? (excludes ancillary cover) ..... YES/NO

T6. Did you incur eligible education expenses for a child or yourself (under 25)?..... YES/NO (primary or secondary school studies only)

T7. Did you make superannuation contributions on behalf of your spouse? ..... YES/NO

T9. Did you spend more than \$2,000 out of pocket on Family Medical Expenses? ..... YES/NO

T10. Did you maintain a parent, spouse's parent or invalid relative? ..... YES/NO

T12. Are you over 55 with 'net income from working' of less than \$63,000?..... YES/NO

## Other relevant information

A. Are you entitled to the Medicare levy exemption or reduction? ..... YES/NO

*(If yes, please specify):*.....

B. Did you contribute after tax \$ into your superannuation fund? ..... YES/NO

C. Did you become an Australian tax resident at any time during the income year? ..... YES/NO

D. Did you cease to be an Australian tax resident at any time during the income year? ..... YES/NO

E. Do you have a HECS/HELP liability or a student supplement loan debt?..... YES/NO

F. Have you recently made a voluntary payment to your HECS/HELP debt? ..... YES/NO

G. Did you pay child support – if so how much did you pay?..... YES/NO

## Spouse's Income Details

(only if you completed items T1, T7, T10, T13 or if you answered No at T5)

- Your spouse's 2011 Taxable Income \$ .....
- Your spouse's section 98 trust income – not included in their taxable income \$ .....
- Distributions to your spouse on which family trust distribution tax has been paid \$.....
- Your spouse's total reportable fringe benefits amounts \$.....
- Amount of Australian Government pensions or allowances received by your spouse \$.....
- Exempt pension income received by your spouse \$.....
- Your spouse's reportable superannuation contributions \$.....
- Your spouse's tax-free government pension that has not been included in the previous item \$ .....
- Your spouse's target foreign income \$.....
- Your spouse's total net investment loss \$.....
- Child support your spouse paid \$ .....
- Taxed element of a superannuation lump sum for which the tax rate is zero \$ .....
- Your spouse's total Adjusted Taxable Income (ATI) \$ .....

Name .....

Signed .....

Date .....

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