

2011 TAX RETURN CHECKLIST – INDIVIDUAL

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

INCOME – Please provide evidence

- 1. Salary or wages YES/NO
- 2. Allowances, earnings, tips, director’s fees etc YES/NO
- 3. Employer lump sum payments YES/NO
- 4. Employment termination payments (ETPs) YES/NO
- 5. Australian Government allowances and payments - parenting payment (partnered), Austudy newstart, youth, mature age, partner, sickness and widow allowances etc
- 6. Australian Government pensions and allowances - age pension, parenting payment (single) carer payment, bereavement allowance, age service pension etc YES/NO
- 7. Australian annuities and superannuation income streams YES/NO
- 8. Australian superannuation lump sum payments YES/NO
- 9. Attributed personal services income YES/NO
- 10. Interest YES/NO
- 11. Dividends (includes Dividend Reinvestments) YES/NO
- 12. Employee share schemes – discounts, taxing points, cessation times YES/NO
- 13. Income from partnerships and/or trusts YES/NO
- 14. Personal services income (PSI) YES/NO
- 15. Net income or loss from business YES/NO
- 16. Deferred non-commercial business losses YES/NO
- 17. Net farm management deposits or repayments YES/NO
- 18. Capital gains (Buy and Sell details) YES/NO
- 19. 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
- 20. Foreign source income (including foreign wages & pensions) & foreign assets YES/NO
- 21. Rent (ask for a “Rental Property Checklist”) YES/NO
- 22. Bonuses from a life insurance company or friendly society YES/NO
- 23. Forestry managed investment scheme income YES/NO
- 24. Other income not listed elsewhere (please specify) YES/NO
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DEDUCTIONS – Please provide evidence

D1. Work related car expenses (see worksheet)

- cents per kilometer method (up to a maximum of 5,000 kms) YES/NO
- log book method YES/NO
- one-third of actual expenses method YES/NO
- 12% of original value method YES/NO

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. a 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

(please specify)

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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

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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
 - other (please specify) YES/NO

D5. Other work related expenses (see worksheet)

- Home office expenses YES/NO
- Computer and software YES/NO
- Telephone/mobile phone YES/NO
- Tools and equipment YES/NO
- Subscriptions YES/NO
- Union fees YES/NO
- Overtime meal expenses (paid under an award) YES/NO
- Depreciation YES/NO
- Sun protection & safety gear (i.e., sunscreen, sunglasses and hard hats) YES/NO
- Seminars and courses not at an educational institution YES/NO
- Any other work related deductions (please specify) YES/NO

Other Deductions

- D6. Did you claim a deduction for a low value pool in 2010? YES/NO
- D7. Interest deductions YES/NO
- D8. Dividend deductions YES/NO
- D9. Gifts or donations YES/NO
- D10. Cost of managing tax affairs YES/NO

Other types of deductions (continued)

- D11. Deductible amount of undeducted purchase price of a foreign pension or annuity YES/NO
- D12. Personal superannuation contributions YES/NO
 Full name of fund: Account no:
 Fund ABN: Fund TFN:
- Do you have confirmation from your fund allowing you to claim a tax deduction? YES/NO
- D13. Deduction for project pool YES/NO
- D14. Forestry managed investment scheme deduction YES/NO
- D15. Other deductions not listed elsewhere (please specify) 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 ¹
¹ *These tax offsets may not be available where the taxpayer is eligible to claim FTB Part B.*
- T2. Are you a senior Australian? YES/NO
- T3. Are you a pensioner? YES/NO
- T4. Did you receive an Australian superannuation income stream? YES/NO
- T5. Did you have private health insurance? 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
- T8. Did you live in a remote area of Australia or serve overseas with the Australian defence force or the UN armed forces? 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
- T11. Are you entitled to claim the landcare and water facility tax offset? YES/NO
- T12. Are you over 55 with 'net income from working' of less than \$63,000? YES/NO
- T13. Entrepreneur tax offset for sole traders or partnerships with sales less than \$75,000 YES/NO
- T14. Other offsets – land transport facilities, infrastructure borrowings scheme, JPDA 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 a trust, partnership or company distribute anything to you on which family trust distribution has been paid YES/NO
- H. Did you make an election to have the TOFA rules apply to your financial arrangements? YES/NO
- I. Do you have a loan with a private company or have a company loan amount forgiven? YES/NO
 (If yes, please specify) – (reviewer consider if deemed dividend in year):
- J. Did you pay child support – if so how much did you pay? YES/NO

Spouse’s Income Details (only if you completed items T1, T2, T3, T7, T10, T13, M1, M2 (and the whole family did not full have private health insurance)

- 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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