

**INCOME TAX RETURN 2015-2016**

**CLIENT INFORMATION CHECKLIST**

To ensure you declare income from all sources and claim the deductions you are entitled, it is to **YOUR ADVANTAGE** to take time in completing this checklist. Your tax return will be prepared in accordance to the information provided below.

**Clients must answer all questions** by circling either the **YES** or **NO** response. Where replies are in the affirmative, **details must be supplied in the space provided or on an attached sheet.**

**PERSONAL DETAILS**

Name: Mr., Mrs., Ms., Miss \_\_\_\_\_ Tax File No: \_\_\_\_\_

Address: \_\_\_\_\_ Tel No: \_\_\_\_\_

\_\_\_\_\_ Fax No: \_\_\_\_\_

Change of address? No Yes \_\_\_\_\_ E-mail Address: \_\_\_\_\_

Date of Birth: \_\_\_\_\_ Resident Full Year? Yes/ No \_\_\_\_\_

Occupation (Brief description): \_\_\_\_\_

Change in marital status? No/ Yes \_\_\_\_\_

***Spouse: (if applicable) - please fill details under item 'O'***

Spouse Name \_\_\_\_\_ Spouse's Tax File No: \_\_\_\_\_

Spouse Date of Birth \_\_\_\_\_

No. of Dependents:

<u>Dependant's Name</u>	<u>Date of Birth</u>
_____	_____
_____	_____
_____	_____

***Bank Account Details:-***

Please ensure that your bank details including BSB and Account number are correct for ATO to EFT refund.

Name of Account : \_\_\_\_\_

BSB: \_\_\_\_\_

Account No: \_\_\_\_\_

**INCOME**

Did you receive income from the following?

- 1. Salary or wage income No / Yes \_\_\_\_\_
- 2. Allowances, earnings, tips, directors' fees No/ Yes \_\_\_\_\_
- 3. Employer lump sum payments No/ Yes \_\_\_\_\_
- 4. Employer eligible termination Payments No/ Yes \_\_\_\_\_
- 5. Australian government allowances and payments like newstart, youth allowance and austudy payment No/Yes \_\_\_\_\_
- 6. Australian Government pension and allowances No/ Yes \_\_\_\_\_
- 7. Australian annuities and superannuation income streams No/Yes \_\_\_\_\_
- 8. Australian superannuation lump sum payments No/Yes \_\_\_\_\_
- 9. Attributed Personal Services Income  
Does 80% of income come from one source? No Yes \_\_\_\_\_
- 10. Interest

<u>Name of Bank</u>	<u>Bank A/C No.</u>	<u>Interest</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

11. Dividends

<u>Payers Name</u>	<u>Date Received</u>	<u>Franked Dividend</u>	<u>Unfranked Dividend</u>	<u>Imp. Credit</u>	<u>Withholding Tax</u>
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

12. Employee share schemes No/Yes \_\_\_\_\_
13. Distributions from partnerships and/or trusts No/Yes \_\_\_\_\_
14. Personal services income (PSI) No/Yes \_\_\_\_\_
15. Net income or loss from business No/Yes \_\_\_\_\_
16. Deferred non-commercial business losses No/Yes \_\_\_\_\_
17. Net farm management deposits or withdrawals No/Yes \_\_\_\_\_
18. Capital gains (from all sources including shares,  
Real estate & other property) No/Yes \_\_\_\_\_
19. Foreign entities No/Yes \_\_\_\_\_
20. Foreign source income and foreign assets or property  
including foreign source pension or annuity. No/Yes \_\_\_\_\_
21. Rental Income No Yes \_\_\_\_\_  
 Date property was purchased \_\_\_\_\_  
 Date the property first earned rental income \_\_\_\_\_  
 No. of weeks the property was rented out this year. \_\_\_\_\_

**\*\*\*Please provide income and expenses for the rental property.**

22. Bonuses from life insurance companies or friendly societies No/Yes \_\_\_\_\_
23. Forestry managed investment scheme income No/Yes \_\_\_\_\_
24. Other income (please specify) No/Yes \_\_\_\_\_

**DEDUCTIONS – Please provide evidence**

**D1. Work related car expenses**

- Cents per kilometer method (66 cents per kilometre) No/Yes \_\_\_\_\_
- Log book method No/Yes \_\_\_\_\_

**D2. Work related travel expenses**

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

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

- Provide clothing No/Yes \_\_\_\_\_
- Occupation specific clothing No/Yes \_\_\_\_\_
- Non-compulsory uniform No/Yes \_\_\_\_\_
- Compulsory uniform No/Yes \_\_\_\_\_
- Conventional clothing No/Yes \_\_\_\_\_
- Laundry expenses (up to \$150 without receipts) No/Yes \_\_\_\_\_
- Dry cleaning expenses No/Yes \_\_\_\_\_
- Other claims such as mending/repairs, etc (please specify) No/Yes \_\_\_\_\_

**D4. Work related self-education expenses**

Course taken at educational institution:

- Union fees No/Yes \_\_\_\_\_
- Course fees No/Yes \_\_\_\_\_
- Books, stationery No/Yes \_\_\_\_\_
- Depreciation No/Yes \_\_\_\_\_
- Seminars No/Yes \_\_\_\_\_
- Travel No/Yes \_\_\_\_\_
- Other (please specify) No/Yes \_\_\_\_\_

**D5. Other work related expenses**

Home office expenses	No/Yes	_____
Computer and software	No/Yes	_____
Telephone/mobile phone	No/Yes	_____
Tools and equipment	No/Yes	_____
Subscription and union fees	No/Yes	_____
Journals/periodicals	No/Yes	_____
Depreciation of asset for work related purpose	No/Yes	_____
Sun protection products (ie. sunscreen and sunglasses)	No/Yes	_____
Seminars and courses not at an educational institution:		
- Course fees	No/Yes	_____
- Travel	No/Yes	_____
- Other (please specify)	No/Yes	_____
Any other work related deduction	No/Yes	_____

**Other types of deductions**

D6. Low value pool deduction	No/Yes	_____
D7. Interest deductions	No/Yes	_____
D8. Dividend deductions	No/Yes	_____
D9. Gifts or donations	No/Yes	_____
D10. Cost of managing tax affairs	No/Yes	_____
D11. Deductible amount of undeducted purchase price of a foreign pension or annuity	No/Yes	_____
D12. Personal superannuation contributions	No/Yes	_____
Full name of Fund		_____
Account No:		_____
Fund ABN:		_____
Fund TFN:		_____
Do you pass the 10% test?	No/Yes	_____
Have you provided the fund a notice of intention to deduct the contribution?	No/Yes	_____
Has this notice been acknowledged by the fund?	No/Yes	_____
D13. Deduction for project pool	No/Yes	_____
D14. Forestry managed investment scheme deduction	No/Yes	_____
D15. Other deductions (please specify)	No/Yes	_____
L1. Tax losses of earlier income years	No/Yes	_____

**Tax offsets/rebates**

T1. Are you a senior Australian or pensioner?	No/Yes	_____
T2. Did you receive an Australian superannuation income stream?	No/Yes	_____
T3. Did you make superannuation contributions on behalf of your spouse?	No/Yes	_____
T4. Did you live in a remote area of Australia or serve overseas with Australian defence force or the UN armed forces in 2016 (Not applicable for FIFO)	No/Yes	_____
T5. Did you have net medical expenses in 2016 If so, do these medical expenses include expenses relating to disability aids, attendant care or aged care expenses?	No/Yes	_____
T6. Did you maintain a dependant who is unable to work due to invalidity or care obligations?	No/Yes	_____
T7. Are you entitled to claim the landcare and water facility tax offset?	No/Yes	_____
T8. Other non-refundable tax offsets (please specify)	No/Yes	_____
T9. Other refundable tax offsets (please specify)	No/Yes	_____

**Private Health Insurance**

Did you have private health insurance for the full 2016 income year? No/Yes \_\_\_\_\_

If yes, please provide details:

Health Insurer: \_\_\_\_\_ Membership no: \_\_\_\_\_

If not insured for full year, please specify start date:...../...../..... And/or end date:...../...../.....  
Kindly provide a copy of the private health statement 2016 from your health provider.

**Other relevant information**

- A. Are you entitled to the Medicare levy exemption or reduction in 2016? No/Yes \_\_\_\_\_
- B. Were you under the age of 18 on 30<sup>th</sup> June 2016? No/Yes \_\_\_\_\_
- C. Did you become an Australian tax resident at any time during the 2016 income year? No/Yes \_\_\_\_\_
- D. Did you cease to be an Australian resident at any time during the 2016 income year? No/Yes \_\_\_\_\_
- E. Did you make a non-deductible (non-concessional) personal super contribution? No/Yes \_\_\_\_\_
- F. Did you have a spouse at any time during the 2016 income tax year? No/Yes \_\_\_\_\_
- G. Do you have a HECS/HELP liability or a student financial Supplement loan debt? No/Yes \_\_\_\_\_
- H. Did you pay any tax within 14 days before the due date of the liability (e.g. HECS/HELP)? No/Yes \_\_\_\_\_
- I. Did a trust or company distribute income to you in respect of which family trust distribution tax was paid by the trust company? No/Yes \_\_\_\_\_
- J. Do you have a loan with a private company or have such a loan amount forgiven? No/Yes \_\_\_\_\_
- K. Did you receive any benefit from an employee share a acquisition scheme? No/Yes \_\_\_\_\_
- L. Family Tax Benefit (FTB)
  - Did you have care of a dependent child in 2016? No/Yes \_\_\_\_\_
  - Did you or your spouse receive FTB through the Department of Human Services in 2016? No/Yes \_\_\_\_\_
- M. Did you make a gain or loss from financial arrangements and wish to elect to apply the new changes to bring them into account for tax purposes in the 2016 income tax year? No/Yes \_\_\_\_\_
- N. Income tests information
  - Do you have any Total reportable fringe benefits amounts in 2016? No/Yes \_\_\_\_\_
  - Do you have any Reportable employer superannuation contributions in 2016? No/Yes \_\_\_\_\_
  - Did you receive any tax-free government pensions in 2016? No/Yes \_\_\_\_\_
  - Did you receive any target foreign income in 2016? No/Yes \_\_\_\_\_
  - Did you have a net financial investment loss in 2016? No/Yes \_\_\_\_\_
  - Did you have a net rental property loss in 2016? No/Yes \_\_\_\_\_
  - Did you pay child support in 2016? No/Yes \_\_\_\_\_

**O. Spouse Details (if applicable)**

- Did you have a spouse for the full year from 1<sup>st</sup> July 2015 to 30<sup>th</sup> June 2016? No/Yes \_\_\_\_\_
  - If you had a spouse for only part of the income year, please specify the dates between 1<sup>st</sup> July 2015 to 30<sup>th</sup> June 2016 when you had a spouse:  
From...../...../.....to...../...../.....
  
- What was your spouse's taxable income for the 2016 income year? No/Yes \_\_\_\_\_
- Does your spouse have as share of trust income on which the trustee is assessed under section 98 that has not been included in your spouse's taxable income for the 2016 income year? No/Yes \_\_\_\_\_
- Did a trust or company distribute income to your spouse in respect of which family trust distribution tax was paid by the trust or company for the 2016 income year? No/Yes \_\_\_\_\_
- Did your spouse have any reportable fringe benefits amounts for the 2016 income year? No/Yes \_\_\_\_\_
- Did your spouse receive any Australian Government pensions or allowances (not including exempt pension income) in the 2016 year? No/Yes \_\_\_\_\_
- Did your spouse receive any exempt pension income in the 2016 income year? No/Yes \_\_\_\_\_
- Does your spouse have any reportable super contributions for the 2016 income year? No/Yes \_\_\_\_\_
- Did your spouse receive any tax-free government pensions paid under the *Military Rehabilitation and Compensation Act 2004*? No/Yes \_\_\_\_\_
- Did your spouse receive any 'target foreign income' in the 2016 income year? No/Yes \_\_\_\_\_
- Did your spouse have a total net investment loss (i.e the total of any financial investment loss and a rental property loss) for the 2016 income year? No/Yes \_\_\_\_\_
- Did your spouse pay child support during the 2016 income year? No/Yes \_\_\_\_\_
- If your spouse is 55 to 59 years old, did they receive a superannuation lump sum (other than a death benefit) during the 2016 income year which included a taxed element that does not exceed their low rate cap? No/Yes \_\_\_\_\_

Any other information relevant to the completion of my 2015/2016 income tax return not covered above. No/ Yes \_\_\_\_\_

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 20....

SIGNED : .....

# 2015 -2016 INCOME TAX RETURN CLIENT INFORMATION CHECKLIST

## CLIENT SUBSTANTIATION DECLARATION

I, ..... confirm that I have been advised by you as to the requirement to demonstrate that an expense has been incurred for deductible purposes, together with satisfying the SUBSTANTIATION legislation in relation to:

- Work, car and business travel expenses.

In addition, I have been informed by you of the need to OBTAIN ORIGINAL RECEIPTS which must be kept for a minimum of five (5) years from the date of lodgement of my return carrying details of:

1. Name of supplier
2. Amount of expense
3. Nature of goods and services, (noting the specific type of items purchased or expenditure incurred which I am able to personally record up to the date of lodgement of my return where not adequately noted by the supplier).
4. Date of expense, (which I am able to personally record where not noted by the supplier); and
5. The date of the documents.

### Penalties to apply with incorrect returns

I have also been advised by you of the additional tax, penalty charge, interest component liability and possible prosecution action which could be initiated by the ATO if I lodge an incorrect tax return.

### Income from all sources in and out of Australia for the year of income

You have advised me that I cannot make a claim for an amount which is not allowable for income tax purposes and that I must declare income from all sources, in and out of Australia, including net capital gains received for the year of income in my tax return.

### Apportionment

Where items are used for both business and private purposes, e.g. car, mobile telephone, home telephone, computer etc., I advise I have kept appropriate apportionment documents to verify my business usage claim and that my employer will verify that it was necessary to incur such expenditure in earning my income. Further, I have instructed you to prepare the return based on my specific instructions on the understanding I will be able to produce such information to the satisfaction of the ATO in an audit situation.

### Audit matters

I further confirm that I am also aware:

1. of the procedures to follow if a document is lost or destroyed.
2. that I may be required to verify any income or expense item noted in my return in an audit situation; and
3. that I understand the Substantiation schedule I should complete for all work, car and travel expense claims under self assessment.

I declare that:

- If in any case, I did not have the receipts to substantiate the above claims which I confirm to be in existence prior to lodgement of this return, I will make them available if required by the Tax Office, and
- You have clarified what written evidence including car/travel records will be required during an audit and penalties (including prosecution) that may be applied if incorrect claims are identified in an audit situation.

Dated the ..... day of..... 20.....

Signature of taxpayer .....

Name (Print) .....