

Individuals Tax Interview Checklist

2005 Income Tax Return



- Where reply is "Yes", supply supporting information
- 2004/2005 refers to the period from 1 July 2004 to 30 June 2005
- Payment summaries were formerly called group certificates
- Unless otherwise stated, this checklist refers to events occurring in 2004/2005

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)

6. Occupation:

7. Name of spouse/de facto:
If married / de facto in 2004/2005, 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"/>	
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
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
11. Dividends	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	* check total dividend amount and time shares were held
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
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, ATO compliance area
21. Bonus from life assurance or friendly society policy	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
22. Other income (please specify)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	

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DEDUCTIONS

(PLEASE PROVIDE EVIDENCE WHERE APPLICABLE)

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"/>	
	Overseas travel with reasonable allowance					
	• Do you have a travel diary/itinerary and accommodation receipts?					
	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)					
	• 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	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"/>	
	Depreciation	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	Depreciable plant <\$300 immediate deduction if before 1 July 2005
	Expenses in relation to allowances	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	Sun protection	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. Can the asset be expensed?
D7.	Interest and dividend deductions	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	*check bank statement

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- D8.** Gifts and donations 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
- 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, PY 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 (including spouse)
- 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 insurance statements. Was it for full or part of year
- If yes, please provide Health Insurance Fund Name and Policy Number and type of cover:
- T6.** **Baby bonus** YES NO * separate claim form
- T7.** Superannuation contributions on behalf of spouse YES NO * calculate assessable income plus reportable fringe benefits of spouse
- Do you live in a remote zone or served overseas with the
- T8.** Defence Force this year? YES NO
- T9.** Do you have net medical expenses over \$1500 for 04/05? YES NO
- T10.** Did you maintain a parent, parent-in-law or invalid relative? YES NO * calculate SNI
- T11.** Landcare and water facility YES NO
- T12.** Matured Aged Worker Offset - Net income from working YES NO *Automatic calculation unless client requires TaxPack Supplement
- T13.** Other Tax offsets YES NO

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Please specify:

OTHER

- | | | | | | |
|-----|--|-----|--------------------------|----|--|
| 1. | Family Tax Benefit (FTB) | | | | |
| | • Did you have care for a dependant child in 04/05? | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> * adjusted taxable income |
| | • Did you or your spouse receive FTB through the Family Assistance Office in 04/05? | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> * check whether in part or full |
| 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 04/05 or did you become a tax resident or stop being a tax resident of Australia in the 04/05 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, Student Supplement Loans)? | 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. | 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? | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> *consider NSW land tax |

TAXPAYER'S DECLARATION

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

Taxpayer's Signature: Date:/...../.....