

Individuals Tax Interview Checklist

2006 Income Tax Return

- Where reply is "Yes", supply supporting information
- 2005/2006 refers to the period from 1 July 2005 to 30 June 2006
- Unless otherwise stated, this checklist refers to events occurring in 2005/2006

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. 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"/> | * see ETP payment summary |
| 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. Please note proposed super changes |
| 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. Joint? |
| 11. Dividends | YES <input type="checkbox"/> | NO <input type="checkbox"/> | * check total dividend amount and the time shares were held. Joint? |
| 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/carried forward losses |
| 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, |
| 21. Bonus from life assurance or friendly society policy | YES <input type="checkbox"/> | NO <input type="checkbox"/> | * see bonus advice |
| 22. Other income (please specify) | YES <input type="checkbox"/> | NO <input type="checkbox"/> | |

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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	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"/>	
	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
D9.	Undeducted purchase price (UPP) of an Australian pension or annuity	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	* See additional information from pension fund (if any)
D10.	Cost of managing tax affairs (e.g. tax agent fees)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	

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- 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. Co-contribution?
- 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, 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.** 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 Was it for full or part of
- If yes, please provide Health Insurance Fund Name and Policy Number and type of cover: _____
- T6.** Did you pay childcare fees for approved child care between 1 July 2004 to 30 June 2005? YES NO *did you receive CCB from the
- T7.** Baby bonus YES NO *separate claim form
- T8.** Superannuation contributions on behalf of spouse YES NO *calculate assessable income plus
- Do you live in a remote zone or served overseas with the Defence Force this year?
- T9.** YES NO
- T10.** Do you have net medical expenses over \$1500 for 05/06? YES NO *cosmetic surgery is no
- 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 *Automatic calculation
- T14.** Are you a STS taxpayer and have an annual turnover of less than \$70,000? YES NO *Entrepreneur Tax Offset
- T15.** Other Tax offsets YES NO
- Please specify: _____

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OTHER

- | | | | | | |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|--------------------------|----|--------------------------------------------------------------------------------------------------|
| 1. | Family Tax Benefit (FTB) | | | | |
| | • Did you have care for a dependant child in 05/06? | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> * adjusted taxable income |
| | • Did you or your spouse receive FTB through the Family Assistance Office in 05/06? | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> * check whether in part or full |
| | • Did you return to work for the first time after the birth of your child in 05/06? | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> * eligibility for FTB Part B will be determined after 30 June 2006 |
| 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 05/06 or did you become a tax resident or stop being a tax resident of Australia in the 05/06 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, 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. | 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 or Victoria? | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> *consider land tax issues |
| 22. | Did you receive any capital returns on listed company shares, e.g. Aristocrat, AMP, CSR? | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |
| 23. | Did you participate in any share buyback scheme, e.g. BHP Billiton, St George, Westpac? | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |
| 24. | 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 |
| 25. | 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 all the information I have given is true and correct.

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