



The interview checklist is a series of questions to assist clients and tax practitioner's complete tax returns efficiently and consistently and to help identify relevant tax issues for special consideration.

The Code of Professional Conduct was introduced as part of the *Tax Agents Services Act 2009* and regulates a tax practitioner's personal and professional conduct. The Tax Agent Services Act came into force on 1st March 2010. Tax practitioners who do not comply with this legislated Code of Professional Conduct face certain sanctions which can include the termination of registration for serious breaches if they are investigated and found guilty by the Tax Practitioner Board. Members of the Institute of Public Accountants (IPA) are also subject to additional professional and ethical requirements. Complaints about the tax practitioner can be made directly to the Tax Practitioners Board (www.tpb.gov.au) and to the IPA if the practitioner is a member.

The requirement to use an engagement document is emphasised in the Explanatory Memorandum to the Bill that introduced by Tax Agents Services Act 2009. APES 305 Terms of Engagement also requires the use of engagement documentation by members of the National Institute of Accountants. The use of an engagement document allows an agent to advise clients of their rights and obligations under taxation laws, which is one of the requirements of the Code of Professional Conduct. The IPA therefore, recommends that an engagement letter is used for each assignment undertaken for a client. What follows are a few pertinent points that tax practitioners and clients need to be mindful of as part of new Tax Agent Services Regime.

Client's disclosure and record keeping obligations

Clients are required by law to keep full and accurate records relating to their tax affairs. It is the client's obligation to provide the tax practitioner with all information that one would reasonably expect will be necessary to allow the practitioner to perform the work contemplated under the engagement within a timely manner or as requested. This includes providing accurate and complete responses to questions asked of the client by the practitioner. Inaccurate, incomplete or late information could have a material effect on tax practitioner services and/or conclusions provided to the client.

Tax practitioners need not verify the underlying accuracy or completeness of information the client provides if it appears reasonable. However, if the tax practitioner believes information is missing, incorrect or misleading, the agent will need to seek further assurance from the client.

The *Taxation Administration Act 1953* now contains specific provisions that may provide the client with "safe harbour" from administrative penalties for incorrect or late lodgement of returns. These safe harbour provisions will only be available to the client if, amongst other things, the client provides "all relevant taxation information" in a timely manner (the safe harbour provisions apply from 1 March 2010). Accordingly, it is to the client's advantage that all relevant information is disclosed to the Tax Agent as any failure by the client to provide this information may affect the client's ability to rely on the "safe harbour" provisions and will be taken into account in determining the extent to which tax practitioners have discharged their obligations to clients. It is the clients' responsibility to show that they brought all matters to the tax agent's attention if they want to take advantage of the safe harbours created under the new regime.

Client rights and obligations under the taxation laws

Clients have certain rights under the taxation laws, including the right to seek a private ruling from the Australian Taxation Office (ATO) or to appeal or object against a decision made by the Commissioner. Tax practitioners will provide further information to clients as relevant concerning their rights under the Australian taxation laws during the conduct of the engagement.

Clients have certain obligations under the Australian taxation laws, such as the obligation to keep proper records and the obligation to lodge returns by the due date. Tax practitioners must keep clients informed of any specific rights and obligations that may arise under the Australian taxation laws.

Tax Practitioners obligation to comply with the law

Tax practitioners have a duty to act in the client's best interests. However, the duty to act in clients best interests is subject to an overriding obligation to comply with the law even if that may require the tax practitioner to act in a manner that may be contrary to the client's directions. For example, the tax practitioner could not lodge an income tax return believed to be false in a material respect.

Unless otherwise stated, this opinion is based on the Australian tax law in force and the practice of the Australian Taxation Office (ATO) applicable as at the date of this letter.



Disclaimer

The attached document is intended as a guide only and does not purport to be comprehensive or to render tax or other professional advice. To the extent permitted by law, the Institute of Public Accountants expressly disclaim all liability for errors or omissions of any kind whatsoever (whether negligent or otherwise) or for any loss, damage or other consequence which may arise from any person relying upon this document.

- Where reply is "Yes" on the checklist, supply supporting information.
- 2010/2011 refers to the period from 1 July 2010 to 30 June 2011
- Unless otherwise stated, this checklist refers to events occurring in 2010/2011

CLIENT DETAILS	
	Tax File Number: _____ ABN: _____
Title: Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Miss <input type="checkbox"/> Ms <input type="checkbox"/> Other: _____	
Surname or family name: _____	
First given name: _____	
Other given names: _____	
Postal address: _____	
Suburb/town/locality: _____	
State/territory: _____	
Postcode: _____	
Country if not Australia: _____	
•	Is your residential address different from postal address? YES <input type="checkbox"/> NO <input type="checkbox"/> If yes, write your residential address below. Residential address: _____
•	Has postal address changed since lodging a tax return? YES <input type="checkbox"/> NO <input type="checkbox"/>
•	Telephone : (W): _____ (H): _____ (M): _____ Fax: _____ Email address: _____
•	Date of birth(DD/MM/YYYY): _____ ➤ Consider under 18 excepted net income (A1) ➤ Consider proposed super and ETP changes if 50 or over
•	Occupation: _____ ATO Code: _____
•	Resident for tax purposes, for the full year? YES <input type="checkbox"/> NO <input type="checkbox"/>
•	Are you in Australia on a visa? YES <input type="checkbox"/> NO <input type="checkbox"/> If yes, visa type? _____
•	Name of spouse/de facto (including same sex partner): _____
•	If the return is for a deceased estate print "DECEASED ESTATE" on the top of page 1 of the form and answer NO to the question "will you need to lodge a tax return in the future"
•	If married/ de facto in 2010/2011, what date did this occur(DD/MM/YYYY): _____



INCOME (PLEASE OBTAIN EVIDENCE WHERE APPLICABLE)				
1.	Salary and wages NB: have you received all your payment summaries from all your employers? Obtain and attach PAYG summaries. Non cash benefits received in relation to employment been included or compensation payments for lost wages?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
2.	Allowances, directors' fees, bonuses, cents per kilometre, reimbursements and tips etc. Whether or not shown on your payment summary - individual non-business. If you received a travel allowance or an overtime meal allowance paid under an industrial law, award or agreement you do not have to include it on your tax return if: <ul style="list-style-type: none">• It was not shown on your payment summary• It does not exceed the Commissioner's reasonable allowance amount; and• You spent the whole amount on deductible expenses. NB: receipt of an allowance does not automatically entitle an employee to a deduction.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
3.	Employer lump sum payments (unused annual leave and long service leave) NB: see labels A and B on payment summary which contains the relevant information. Have the payments been dissected into the appropriate components and the correct amounts included in the taxpayers income?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
4.	Employment termination payments (ETP) NB: Do you have the ETP payment summary? Have the payments been dissected into the appropriate components and the correct amounts included in the taxpayers income?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
5.	Aust Government allowances and payments (e.g. newstart, youth allowance, sickness allowance or special benefits, or other education or training allowances). NB: provide details of all taxable allowances paid Commonwealth Government. Check to determine whether it is assessable or exempt income.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
6.	Aust. Government pensions and other similar benefits NB: see payment summary	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
7.	Australian Annuities and Superannuation income streams NB: see payment summary received from super fund, life insurance company or friendly society. Obtain details of taxable and rebateable components of pension	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
8.	Australian superannuation lump sum payments NB: see payment summary- superannuation lump sum received from super fund. Superannuation lump sums paid from a taxed source to a person aged 60 or over are tax free. Lump sums paid to persons under 60 are still taxable – obtain details of recipient's age	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
9.	Attributed Personal Services Income (PSI) NB: obtain all payment summaries – personal services attributed income and details of any other personal services attributed to the taxpayer. See TR 2003/6 to determine whether any assessable income needs to be included as a result of the alienation of personal services income provisions.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
10.	Gross Interest NB: Gross up any interest where tax has previously been withheld e.g. TFN withholding tax or foreign tax.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
11.	Dividends (Has the taxpayer satisfied the 45 day rule? If not, can the taxpayer satisfy the small shareholder franking rebate entitlement exemption (less than \$5,000 worth of imputation credits in a year)? NB: include dividend reinvestment dividends. See dividend statements.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>



<p>12.</p>	<p>Employee share schemes</p> <p>▼ Discount on Share or rights received under Employee Share scheme (see payment summary for details)</p> <p>NB: Share scheme's – From 1 July, 2009 onwards discounts on shares and rights you acquire under ESS will generally be included in your assessable income in the year in which you acquire the shares or rights. However deferral is possible under limited circumstances.</p>	<p>YES <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<p>• SUPPLEMENT INCOME OR LOSS</p> <p>You must complete the supplement return (see supplement checklist) if the Taxpayer had any of the following types of income or losses.</p> <ul style="list-style-type: none"> • Partnership and trust distributions • Income from a business (including one where you were self-employed) • Income under a PAYG voluntary agreement • Income from which an amount was withheld because you did not quote your ABN • Income received as an independent contractor under a labour hire arrangement • Income you earned as a non-employee taxi driver – for example, a driver operating under a standard bailment agreement with an owner-operator • Income from which an amount was withheld due to the operation of foreign resident withholding • Income you deposited into a farm management account • Income you withdrew from a farm management account • A capital gain – for example, on disposal of a capital gains tax (CGT) asset • A distribution from a foreign entity • Income attributed to you from a controlled foreign company, foreign investment fund, foreign life policy or a transferor trust (foreign income) • Income received from a foreign source, including foreign pensions and foreign employment income, and foreign dividends • Rent • Bonuses from life insurance companies and friendly societies • Forestry managed investment scheme income 		<p>YES <input type="checkbox"/></p> <p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>		
<p>13.</p>	<p>Income from partnerships and/or trusts</p> <p>NB: provide details of the partnership, trust or a managed trust fund and type of income received. Identify tax credits that are available. Consider cost base adjustments for tax free distributions from a trust (CGT event E4)</p>	<p>YES <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<p>14.</p>	<p>Personal Services Income as a sole trader</p> <p>(See ATO publication Business and professional items (NAT 2543) before completing this section)</p> <p>NB: Check if taxpayer received income predominantly (80% or more) from the one source and did not have a personal services business determination in place.</p>	<p>YES <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<p>15.</p>	<p>Net income or loss from business</p> <p>NB: complete a business and professional item schedule.</p>	<p>YES <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<p>16.</p>	<p>Deferred Non-commercial Business Losses</p> <p>(From 1 July 2009 taxpayers with Adjusted Taxable Income (ATI) over \$250,000 will not generally be able to deduct losses from non-commercial business activities against other assessable income– resultant losses will be quarantined unless commissioners discretion granted).</p> <p>NB: if yes, see TR 2001/14</p>	<p>YES <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>



17.	Farm Management Deposits/Withdrawals – primary producers only. Has the taxpayer made deposits to (deductible) or withdrawals from (assessable) a farm managed deposit?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
18.	Capital Gains or losses- any assets disposed off? Refer to ATO's capital gains checklist NB: obtain a description of the asset, the purchase date, the purchase cost, the date and amount of any expenditure incurred by the taxpayer that forms part of the asset's cost base including eligible incidental costs, the sale date, and the sale proceeds amount. CGT concessions apply?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
19.	Income from controlled foreign entities (Direct or indirect interest in a foreign company/ trust/ FIF Fund or foreign life assurance policy)	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
20.	Foreign source income (including foreign pensions and rents from foreign assets) As from 1 July 2009 Foreign employment income is now taxable (limited specific exemptions can apply) NB: obtain details of country, amount received, exchange rate utilised and any foreign tax withheld. Foreign tax needs to be included as assessable income	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
21.	Rent - Does taxpayer have rental property (Assess whether the taxpayer can claim a deduction for the construction costs of the property, or any structural improvements). NB: prepare rental schedule worksheet(s).	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
22.	Bonuses from life insurance companies and friendly societies NB: obtain documentation regarding bonuses received on insurance bonds issued by life insurers and friendly societies. Bonuses are tax free if cashed in after 10 years. If not, the bonuses may be taxable and a rebate can be claimed.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
23.	Forestry managed investment scheme income	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
24.	Other income Has the taxpayer received any other income, for example: <ul style="list-style-type: none"> • Royalties • Scholarships • Lump sum in arrears • Jury attendance fees • Assessable professional income of an author, musician, artist, or sportsperson 	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
INCOME TEST				
IT1	Total Reportable Fringe Benefits Amount (RFBA) NB: see payment summary	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
IT2	Reportable employer superannuation contributions (RESC) (Beware- SGC amount should be excluded from this figure) NB: this amount should refer to employee salary sacrificed superannuation component only	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
IT3	Tax-free government pensions	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
IT4	Target foreign income	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
IT5	Net financial investment loss	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
IT6	Net rental property loss	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
IT7	Child support you paid	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>

DEDUCTIONS (PLEASE OBTAIN EVIDENCE)				
D1	Work related car expenses NB: if yes, choose from 4 methods. Ensure substantiation requirements have been satisfied.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
D2	Work related travel expenses Employee domestic travel with reasonable allowance NB: if private travel included, apportion. <ul style="list-style-type: none"> If a claim is more than reasonable allowance rates, do you have receipts for the expenses? NB: see TD 2005/32 Overseas travel with reasonable allowance <ul style="list-style-type: none"> 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? Other work related travel expenses e.g. borrowed car Please specify:	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
D3	Work related uniform and other clothing expenses <ul style="list-style-type: none"> Protective clothing Occupation specific clothing Non-compulsory uniform Conventional clothing Laundry (up to \$150 without receipts) Dry cleaning NB You can only claim laundry and dry cleaning expenses in respect of work-related uniforms and occupational specific clothing – refer TR 94/22 and TR 98/9	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
D4	Work related self-education expenses (formal courses at a place of education) Is the total amount claimed in excess of \$250 of all educational costs including child care, capital and travel costs? <ul style="list-style-type: none"> Student union fees Course fees (excluding HELP payments) Travel Text books Other Please specify: NB: For the 2010/11 income year, recipients of Austudy, ABSTUDY and youth allowance are allowed to claim deductions for self education following Anstis decision. The Government intends to prevent deductions from taxable allowances to prevent such deductions as from 1 July 2011	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
D5	Other work related expenses Seminars and courses not at an educational institution but related to your work <ul style="list-style-type: none"> Seminar and course fees Other Home office expenses (26 cents per hour estimate method available) Computer and software Telephone/mobile phone/Internet connection Tools and equipment Subscriptions, union fees or professional body fees Journals/periodicals Expenses in relation to allowances (ie overtime meals) Sun protection clothing Depreciation Any other work deductions - Please specify:	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>



D6	Low value pool NB: for depreciating assets valued under \$1,000.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
D7	Interest deductions	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
D8	Dividend deductions NB: listed investment company (LIC) check dividend statements for LIC discount.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
D9	Gifts and donations NB: make sure paid to a gift deductible recipient (DGR)	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
D10	Cost of managing tax affairs (e.g. tax agent fees, general interest charge) NB: travel costs to visit agent is allowable	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
D11	Deductible amount of un deducted purchase price of a foreign pension or annuity	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
D12.	Non-employer sponsored (personal) superannuation contributions (Employees can claim a tax deduction for a superannuation under certain eligibility rules (see 10% rule). Also, self employed contribution taxpayers may be able to claim contributions to a super fund up to age 75 provided no more than 10% of their assessable income is attributable to their employment (see 10% rule)). Full name of fund: ABN of fund: Policy number:	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
D13.	Capital expenditure directly connected with a project pool	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
D14.	Forestry management investment scheme deduction NB Product or private ruling information required	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
D15.	Other deductions (E.g. income protection insurance, black hole expenditure, etc.) Please specify: NB: Following the decision in Anstis case, newstart allowance recipients and youth allowance job seekers are eligible to a deduction for expenses they incur in actively seeking paid work.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>

LOSSES		YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
L1.	Tax losses of earlier income years (provide details exempt income) (Gifts and superannuation deductions cannot create a loss) Check if non-commercial loss rule applies.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>



TAX OFFSETS (FORMERLY CALLED REBATES)				
T1.	<p>Do you have a dependant spouse (without child), child-housekeeper or housekeeper?</p> <p>NB: A person's ATI is made up of taxable income, reportable superannuation contributions, adjusted fringe benefits (reportable fringe benefits amounts multiplied by 0.535), certain government pensions or benefits, target foreign income, net financial investment losses. Less child maintenance expenditure (CME)</p> <p>Calculated Adjusted taxable income (ATI)</p> <ul style="list-style-type: none"> • Taxable income • Reportable employer superannuation contributions • Your deductible personal superannuation contributions • Adjusted fringe benefits amount (total reportable fringe benefits amount multiplied by 0.535) • Certain tax free government pensions or benefits • Target foreign income • Net financial investment losses • Net rental property losses • <u>Less</u> child support maintenance payments 	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
T2.	Are you a Senior Australian ?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
T3.	Are you a Pensioner and answered NO in offset T2 ?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
T4.	<p>Australian Superannuation Income Stream</p> <p>(If you have shown income from superannuation at item 7, you may be entitled to a tax offset equal to 15% of the taxed element or 10% of the untaxed element).</p>	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
T5.	<p>Do you have Private health insurance?</p> <p>If yes, please provide Health Insurance Insurer Name, Policy Number, type of cover and excess level;</p> <p>NB: see private health insurance statement. Was it for full or part of year ?</p>	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
T6.	<p>Education tax refund</p> <p>Must be eligible for family tax benefit Part A (Beware, ATO will cross check to see if taxpayer registered with Family Assistance Office)</p> <p>NB: make sure only eligible expenses have been included i.e. laptops, printers, home internet connection, school text books, stationery etc.</p> <p>Governments intention to extend eligible expenses to uniforms for 2011/12 income year</p>	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
T7.	<p>Superannuation contributions on behalf of spouse</p> <p>NB: income test applies to spouse</p>	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
T8.	Do you live in a remote zone or did you serve overseas with defence forces?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
T9.	<p>Do you have net medical expenses over \$2000?</p> <p>NB: does not include cosmetic surgery</p>	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
T10.	<p>Did you maintain a parent, parent in-law or invalid relative?</p> <p>NB: subject to ATI eligibility test for both taxpayer and dependant</p>	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
T11.	Land care and water facility	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
T12.	Matured aged worker offset- Net income from working	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
T13.	<p>Are you claiming Entrepreneurs tax offset?</p> <p>As of 1 July 2009 subject to income test on both taxpayer & spouse. The Government intends to abolish this ETO as from 2012/13 income year.</p>	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
T14.	<p>Other tax offsets</p> <p>Please specify:</p>	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>

OTHER				
1.	Are you entitled to the Medicare exemption/ reduction?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
2.	Medicare Levy Surcharge – mandatory item <ul style="list-style-type: none"> • Were you and all your dependants covered for the whole period? • Did you have Hospital cover for a full year? If not, when did the plan commence? • What is the excess on the plan? 	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
3.	Did you become a tax resident or stop being a tax resident of Australia in the 10/11 year?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <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"/>	N/A <input type="checkbox"/>
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"/>	N/A <input type="checkbox"/>
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"/>	N/A <input type="checkbox"/>
7.	Did you pay any tax more than 14 days before the due date of that tax (including HELP/PELS)?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
8.	Do you have an asset register for CGT purposes?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
9.	Do you owe any money to any government department (e.g. Child Support, HELP, Family Tax Benefit debts)?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
10.	Did you receive a loan as a private company shareholder or have such a loan forgiven?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
11.	Did you make a loan to or forgive a debt of a private company?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
12.	Did you enter into a PAYG Voluntary Agreement?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
13.	Have you paid PAYG Instalments? Provide details.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <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"/>	N/A <input type="checkbox"/>
15.	Did you receive any exempt income?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
16.	Did you make personal non deductible contributions to your super fund?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
17.	Did a trust, of which you are a beneficiary, make a Family Trust Election?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
18.	Were you terminated from employment during the year?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
19.	Did you receive any capital returns on any listed company shares?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
20.	Did you participate in any share buyback scheme?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
21.	Did you incur any expenses in establishing or ceasing a business?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
22.	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"/>	N/A <input type="checkbox"/>

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Please sign

..... / /

Dated