

INDIVIDUALS TAX INTERVIEW CHECKLIST 2003 Income Tax Returns

- WHERE REPLY IS "YES", SUPPLY SUPPORTING INFORMATION
- 2002/2003 REFERS TO THE PERIOD FROM 1 JULY 2002 TO 30 JUNE 2003
- PAYMENT SUMMARIES WERE FORMERLY CALLED GROUP CERTIFICATES
- UNLESS OTHERWISE STATED, THIS CHECKLIST REFERS TO EVENTS OCCURRING IN 2002/2003

CLIENT DETAILS

1. TAX FILE NUMBER:/...../..... ABN:
 2. NAME: Mr/Mrs/Ms/Miss
 3. RESIDENTIAL ADDRESS:
POSTAL ADDRESS:
- Has your postal address changed since last lodging a tax return? YES [] NO []
4. TELEPHONE NUMBER: (H).....(W).....
E-MAIL..... FAX
 5. DATE OF BIRTH:/...../..... * consider under 18 excepted net income
 6. OCCUPATION:
 7. NAME OF SPOUSE/DE FACTO:
- If married/de facto in 2002/2003, what date did this occur:/...../.....

INCOME

(Please provide evidence where appropriate)

- | | | | |
|-----|--|----------------|--|
| 1. | Salary and wages | YES [] NO [] | * see payment summary |
| 2. | Allowances whether or not shown on your payment summary,
individuals non business | | |
| | :allowances, benefits, earnings, tips, jury service | YES [] NO [] | |
| | :cents per kilometre reimbursement for car expenses | YES [] NO [] | |
| 3. | Lump sum payments | YES [] NO [] | * see payment summary |
| 4. | Eligible termination payments | YES [] NO [] | |
| 5. | Newstart, sickness or other Govt. benefits | YES [] NO [] | * see payment summary |
| 6. | Aust. Government pensions and other similar benefits | YES [] NO [] | * see payment summary |
| 7. | Other non-Govt. Australian pensions or annuities | YES [] NO [] | * see payment summary |
| 8. | Personal services income attributed to you from a company,
partnership or trust | YES [] NO [] | * if yes, seek information
on business arrangement |
| 9. | Reportable fringe benefits (not taxable) | YES [] NO [] | * see payment summary |
| 10. | Interest | YES [] NO [] | * Income Matching System |
| 11. | Dividends | YES [] NO [] | * check total dividend amount
and time shares were held |
| 12. | Income from partnerships and/or trusts | YES [] NO [] | |
| 13. | Personal Services Income as a sole trader | YES [] NO [] | *check if former PPS payee |
| 14. | Net income or loss from business | YES [] NO [] | |
| 15. | Deferred Non-commercial Business Losses | YES [] NO [] | * if yes, see TR 2001/14 |
| 16. | Farm Management Deposits/Withdrawals | YES [] NO [] | *see statement of account
from financial institution |
| 17. | Capital Gains or losses- Any assets disposed of? | YES [] NO [] | |
| 18. | Income from control of foreign entities | YES [] NO [] | |
| 19. | Foreign source income (including foreign pensions) | YES [] NO [] | |
| 20. | Rent (date first rented _/ _/ _ _ _) | YES [] NO [] | If Yes, seek information on rental
expenses |
| 21. | Bonus from life assurance or friendly society policy | YES [] NO [] | |

22. Other income (please specify)

YES [] NO []

DEDUCTIONS	(Please provide evidence where appropriate)
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- | | | | |
|------------|--|-----------------------|--|
| D1. | Work related car expense claims | YES [] NO [] | * if yes, choose appropriate method (cents per km, log book, 1/3 of actual costs or 12% of cost) |
| D2. | Other work related travel expenses | | |
| | Employee domestic travel with reasonable allowance | YES [] NO [] | * Apportion private/ business travel |
| | - If a claim is more than reasonable allowance rates do you have receipts for the expenses? | YES [] NO [] | |
| | Overseas travel with reasonable allowance | | |
| | - Do you have a travel diary/itinerary and accommodation receipts? | YES [] NO [] | |
| | 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 [] NO [] | |
| | Other work related travel expenses eg borrowed car | YES [] NO [] | |
| | Please specify | | |
| <hr/> | | | |
| D3. | Work related uniform and other clothing expenses | | |
| | Protective clothing | YES [] NO [] | |
| | Occupation Specific Clothing | YES [] NO [] | |
| | Non-compulsory uniform | YES [] NO [] | |
| | Conventional clothing | YES [] NO [] | |
| | Laundry (up to \$150 without receipts) | YES [] NO [] | |
| | Dry cleaning | YES [] NO [] | |
| D4. | Work related self education expenses (formal courses) | | |
| | - Student Union fees | YES [] NO [] | |
| | - Course fees (excluding HECS payments) | YES [] NO [] | |
| | - Travel | YES [] NO [] | |
| | - Text books | YES [] NO [] | |
| | - Other (please specify) | YES [] NO [] | |
| <hr/> | | | |
| D5. | Other work related expenses | | |
| | Seminars and courses not at an educational institution but related to your work | | |
| | - Seminar or course fees | YES [] NO [] | |
| | - Travel | YES [] NO [] | |
| | - Other | YES [] NO [] | |
| | Home office expenses | YES [] NO [] | |
| | Computer and software | YES [] NO [] | |
| | Telephone/mobile phone | YES [] NO [] | |
| | Tools and equipment | YES [] NO [] | |
| | Subscriptions, union fees or professional body fees | YES [] NO [] | |
| | Journals/periodicals | YES [] NO [] | |
| | Depreciation | YES [] NO [] | |
| | Expenses in relation to allowances | YES [] NO [] | |
| | Sun protection | YES [] NO [] | |

- Any other work deductions (please specify) **YES [] NO []**
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- D6.** Low value pool deduction **YES [] NO []** * for depreciating assets valued under \$1,000
- D7.** Interest and dividend deductions **YES [] NO []**
- D8.** Gifts and donations **YES [] NO []**
- 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) **YES [] NO []**
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- L1.** Tax losses of earlier income years (provide details exempt income) **YES [] NO []**

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.** Did you make superannuation contributions or receive income from an Aust. super. annuity or pension? **YES [] NO []**
- T4.** Do you have Private Health Insurance? **YES [] NO []** * see private health insurance statements
If yes, please provide Health Insurance Fund Name and Policy Number and type of cover.
- T5.** Baby bonus **YES [] NO []** * separate claim form
- T6.** Superannuation contributions on behalf of spouse **YES [] NO []** * calculate assessable income plus reportable fringe benefits of spouse
- T7.** Do you live in a remote zone or served overseas with the Defence Force this year? **YES [] NO []**
- T8.** Do you have net medical expenses over \$1250? **YES [] NO []**
- T9.** Did you maintain a parent, parent-in-law or invalid relative? **YES [] NO []** * calculate SNI
- T10.** Landcare and water facility **YES [] NO []**
- T11.** Other Tax offsets (please specify) **YES [] NO []**

OTHER

1. Family Tax Benefit (FTB)
 - Did you have care of a dependant child in 2002/2003? **YES [] NO []** * adjusted taxable income
 - Did you or your spouse receive FTB through the Family Assistance Office in 2002/2003? **YES [] NO []** * check whether in part or full
2. Are you entitled to the Medicare exemption/ reduction? **YES [] NO []** * low income earner or in an exemption category
3. Did you stop full-time education for the first time in 2002/2003 or did you become a tax resident or stop being a tax resident of Australia in the 2002/2003 year? **YES [] NO []**
4. Did a trust, company or partnership distribute anything to you on which Family Trust Distributions Tax has been paid? **YES [] NO []**
5. Did you receive a distribution from a trust on which the trustee was liable to ultimate beneficiary non-disclosure tax? **YES [] NO []** * see trustee
6. Has the ATO notified you that you have been selected for an audit? **YES [] NO []**
7. Did you pay any tax more than 14 days before the due date of that tax (including HECS)? **YES [] NO []**
8. Do you have an asset register for CGT purposes? **YES [] NO []**
9. Do you owe any money to any government department (eg. Child Support, HECS, Student Supplement Loans)? **YES [] NO []**
10. Did you receive a loan from a private company or have such a loan forgiven? **YES [] NO []** * 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 [] NO []**
12. Did you enter into a PAYG Voluntary Agreement? **YES [] NO []**
13. Were you an investor in a Mass Marketed Tax Scheme that the ATO have made a settlement offer to? **YES [] NO []**
14. Did you receive any tax free distribution from a unit trust or fixed trust? (reduce cost base or interest in trust units) **YES [] NO []**
15. Did you receive any benefit from an Employee Shares Acquisition Scheme (consider whether assessable)? **YES [] NO []**
16. Did you receive any exempt income? **YES [] NO []**
17. Do you have Income Protection Insurance? **YES [] NO []**
18. Did you elect to go into the Simplified Tax System (STS)? **YES [] NO []**
19. A trust you are a beneficiary of made a Family Trust Election? **YES [] NO []** * at any time
20. Were you terminated from your employment during the year? **YES [] NO []** * Termination Surcharge

TAXPAYER'S DECLARATION

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

TAXPAYER'S SIGNATURE: **DATE:**/...../.....