

Individuals Tax Interview Checklist 2004 Income Tax Returns

- Where reply is "Yes", supply supporting information
- 2003/2004 refers to the period from 1 July 2003 to 30 June 2004
- Payment summaries were formerly called group certificates
- Unless otherwise stated, this checklist refers to events occurring in 2003/2004

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: (H)..... (W)..... (M).....
Fax: Email
5. Date of Birth:/...../..... * consider under 18 excepted net income
6. Occupation:
7. Name of spouse/de facto:
If married/de facto in 2003/2004, 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 [] *Family Trust Election
13. Personal Services Income as a sole trader YES [] NO [] *complete schedule
14. Net income or loss from business YES [] NO [] *complete schedule
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 [] *date of purchase/disposal
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)

D1. Work related car expense claims YES [] NO [] * if yes, choose appropriate method

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 YES [] NO []

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 [] NO []

Other work related travel expenses eg borrowed car YES [] NO []

Please specify

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 []

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 []	
.....			
D6.	Low value pool deduction	YES [] NO []	* for depreciating assets valued under \$1,000. Can the asset be expensed?
D7.	Interest and dividend deductions	YES [] NO []	*check bank statement
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)	YES [] NO []	
.....			
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
	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
T8.	Do you live in a remote zone or served overseas with the Defence Force this year?	YES [] NO []	
T9.	Do you have net medical expenses over \$1500 for 2003/04?	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. Other Tax offsets (please specify) YES [] NO []

OTHER

- 1. Family Tax Benefit (FTB)
 - Did you have care of a dependant child in 2003/04? YES [] NO [] * adjusted taxable income
 - Did you or your spouse receive FTB through the Family Assistance Office in 2003/2004? 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 2003/04 or did you become a tax resident or stop being a tax resident of Australia in the 2003/04 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 [] *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 [] NO [] * see trustee
- 6. Has the ATO notified you that you have been selected for an audit or other type of review? 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
- 21. Do you own an investment property in New South Wales? YES [] NO [] *consider NSW land tax

TAXPAYER'S DECLARATION

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

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