



# Individuals Tax Checklist

DUGAN & ASSOCIATES PTY LIMITED - CHARTERED ACCOUNTANTS  
2009 Income Tax Return

- 2008/2009 refers to the period from 1 July 2008 to 30 June 2009
- Unless otherwise stated, this checklist refers to events occurring in 2008/2009

## 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. Are you a resident for Tax Purposes? YES  NO  Are you in Australia on a Visa? YES  NO  VISA Type?.....

8. Name of spouse/de facto: .....

If married / de facto in 2008/2009, what date did this occur: ..... / ..... / .....

## INCOME

(PLEASE PROVIDE EVIDENCE WHERE APPLICABLE)

1. Salary and wages	YES <input type="checkbox"/>	NO <input type="checkbox"/>	* see payment summary Note payment summary no longer attached. employee covy only
2. Allowances whether or not shown on your payment summary, individuals non business	YES <input type="checkbox"/>	NO <input type="checkbox"/>	
3. Employer lump sum payments	YES <input type="checkbox"/>	NO <input type="checkbox"/>	* see payment summary
4. Employment termination payments	YES <input type="checkbox"/>	NO <input type="checkbox"/>	* see ETP payment summary
5. Aust Gov't allowances and payments (eg newstart)	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. Australian Annuities and Superannuation income streams	YES <input type="checkbox"/>	NO <input type="checkbox"/>	* see payment summary. Most super payments tax free now
8. Australian super lump sum payments	YES <input type="checkbox"/>	NO <input type="checkbox"/>	Any lump sum amounts
9. Attributed Personal Services Income (PSI)	YES <input type="checkbox"/>	NO <input type="checkbox"/>	** if yes, seek info on business arrangement. Service Trust?
10. Total reportable Fringe Benefits Interest	YES <input type="checkbox"/>	NO <input type="checkbox"/>	* see payment summary
11. Gross Interest	YES <input type="checkbox"/>	NO <input type="checkbox"/>	*Income Matching System. Joint?
12. Dividends	YES <input type="checkbox"/>	NO <input type="checkbox"/>	* check total dividend amount and the time shares were held.
13. Income from partnerships and/or trusts	YES <input type="checkbox"/>	NO <input type="checkbox"/>	*Family Trust Elections*National Rental Affordabilitv Scheme
14. Personal Services Income as a sole trader	YES <input type="checkbox"/>	NO <input type="checkbox"/>	*complete schedule
15. Net income or loss from business	YES <input type="checkbox"/>	NO <input type="checkbox"/>	* complete schedule i
16. Deferred Non-commercial Business Losses	YES <input type="checkbox"/>	NO <input type="checkbox"/>	* if yes, see TR 2001/14
17. Farm Management Deposits/Withdrawals	YES <input type="checkbox"/>	NO <input type="checkbox"/>	* see statement of account from financial Institution
18. Capital Gains or losses- Any assets disposed of?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	date of purchase/disposal/carried forward losses
19. Income from control of foreign entities	YES <input type="checkbox"/>	NO <input type="checkbox"/>	
20. Foreign source income (including foreign pensions)	YES <input type="checkbox"/>	NO <input type="checkbox"/>	If Yes, seek information on rental expenses, includes foreign rent
21. Rent	YES <input type="checkbox"/>	NO <input type="checkbox"/>	* If Yes, seek information on rental expenses.



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- |     |  |     |                          |    |                          |                                |
|-----|--|-----|--------------------------|----|--------------------------|--------------------------------|
| 22. | Bonus from life assurance or friendly society policy | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | *see bonus advice              |
| 23. | Forestry managed investments                         | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | Product ruling                 |
| 24. | Other income   |     |                          |    |                          | Employee Share Scheme discount |

## 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 |
|     | <ul style="list-style-type: none"> <li>If a claim is more than reasonable allowance rates, do you have receipts for the expenses?</li> </ul>                           | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | * see TD 2005/32                     |
|     | Overseas travel with reasonable allowance  |     |                          |    |                          |                                      |
|     | <ul style="list-style-type: none"> <li>Do you have a travel diary/itinerary and accommodation receipts?</li> </ul>   | 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                        |
|     | <ul style="list-style-type: none"> <li>Student Union fees</li> <li>Course fees (excluding HECS payments)</li> <li>Travel</li> <li>Text books</li> <li>Other</li> </ul> | 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  |     |                          |    |                          |                                      |
|     | <ul style="list-style-type: none"> <li>Seminar and course fees</li> <li>Travel</li> <li>Other</li> </ul>   | 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/Internet connection   | 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"/> |                                      |



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Depreciation	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
Any other work deductions	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
Please specify: .....					
<b>D6.</b> Low value pool deduction	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	* for depreciating assets valued under \$1,000.
<b>D7.</b> Interest and dividend deductions	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	*check bank statement
<b>D8.</b> Gifts and donations, including donations to political parties	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	*Receipt, refer <i>Gift Pack</i>
<b>D9.</b> Cost of managing tax affairs (e.g. tax agent fees)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
<b>D10.</b> Australian Film Industry incentives	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
<b>D11.</b> Deductible amount of UPP of a foreign pension or annuity	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
<b>D12.</b> Non-employer sponsored superannuation contributions	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	*if yes, check if entitled to employer super support. Co-contribution?
Full name of Fund: .....					
Policy Number: .....					
<b>D13.</b> Capital expenditure directly connected with a project	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
<b>D14.</b> Forestry Management Investment Scheme Deduction	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
<b>D15.</b> Other deductions (e.g. income protection insurance)					
Please specify: .....					
<b>L1.</b> Tax losses of earlier income years (provide details exempt income)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	*check to see if non-commercial losses

## TAX OFFSETS

(FORMERLY CALLED REBATES)

<b>T1.</b> Do you have a dependant spouse (without child), child-housekeeper or housekeeper?	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
<b>Calculate Separate Net Income (SNI) of dependant:</b>					
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					\$ .....
<b>TOTAL</b>					\$ .....
<b>T2.</b> Are you a Senior Australian?	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	*calculate taxable income
<b>T3.</b> Are you a Pensioner and did not claim an offset at T2?	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
<b>T4.</b> Australian Superannuation Income Stream?	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	*super co-contributions
<b>T5.</b> Do you have Private Health Insurance?	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	* see private health
If yes, please provide Health Insurance Insurer Name and Policy Number and type of cover: .....					
<b>T6.</b> Education Tax refund (must be eligible for FTB Part A)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	New item 50% refund
<b>T7.</b> Ongoing Baby bonus (Final Year)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	* separate claim form
<b>T8.</b> Superannuation contributions on behalf of spouse	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	* calculate spouse details



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- |            |   |            |                          |           |                          |                             |
|------------|---|------------|--------------------------|-----------|--------------------------|-----------------------------|
| <b>T9.</b> | Do you live in a remote zone or served overseas with the Defence Force? | <b>YES</b> | <input type="checkbox"/> | <b>NO</b> | <input type="checkbox"/> |                             |
| <b>T10</b> | Do you have net medical expenses over \$1500 for 08/09?                 | <b>YES</b> | <input type="checkbox"/> | <b>NO</b> | <input type="checkbox"/> | * not cosmetic              |
| <b>T11</b> | Did you maintain a parent, parent-in-law or invalid relative?           | <b>YES</b> | <input type="checkbox"/> | <b>NO</b> | <input type="checkbox"/> | * calculate SNI             |
| <b>T12</b> | Landcare and water facility   | <b>YES</b> | <input type="checkbox"/> | <b>NO</b> | <input type="checkbox"/> |                             |
| <b>T13</b> | Matured Aged Worker Offset - Net income from working                    | <b>YES</b> | <input type="checkbox"/> | <b>NO</b> | <input type="checkbox"/> | requires TaxPack Supplement |
| <b>T14</b> | Are you claiming Entrepreneurs Tax offset?                              | <b>YES</b> | <input type="checkbox"/> | <b>NO</b> | <input type="checkbox"/> |                             |
| <b>T15</b> | Other Tax offsets   | <b>YES</b> | <input type="checkbox"/> | <b>NO</b> | <input type="checkbox"/> |                             |
|            | Please specify:   |            |                          |           |                          |                             |
- 

## OTHER

- |            |  |            |                          |           |                          |  |
|------------|--|------------|--------------------------|-----------|--------------------------|--|
| <b>1.</b>  | Are you entitled to the Medicare exemption/ reduction?   | <b>YES</b> | <input type="checkbox"/> | <b>NO</b> | <input type="checkbox"/> | * low income earner or in an exemption category                      |
|            | Medicare Levy Surcharge – mandatory item   |            |                          |           |                          |  |
| <b>2.</b>  | <ul style="list-style-type: none"> <li>• Were you and all your dependents covered for the whole period?</li> <li>• Did you have Hospital cover?</li> </ul> | <b>YES</b> | <input type="checkbox"/> | <b>NO</b> | <input type="checkbox"/> |  |
| <b>3.</b>  | Did you stop full-time education for the first time in 08/09 or did you become a tax resident or stop being a tax resident of Australia in the 08/09 year? | <b>YES</b> | <input type="checkbox"/> | <b>NO</b> | <input type="checkbox"/> |  |
| <b>4.</b>  | Did a trust, company or partnership distribute anything to you on which Family Trust Distributions Tax has been paid?                                      | <b>YES</b> | <input type="checkbox"/> | <b>NO</b> | <input type="checkbox"/> | *family trust election   |
| <b>5.</b>  | Did you receive a distribution from a trust on which the trustee was liable to ultimate beneficiary non-disclosure tax?                                    | <b>YES</b> | <input type="checkbox"/> | <b>NO</b> | <input type="checkbox"/> | * see trustee  |
| <b>6.</b>  | Has the ATO notified you that you have been selected for an audit or other type of review?   | <b>YES</b> | <input type="checkbox"/> | <b>NO</b> | <input type="checkbox"/> |  |
| <b>7.</b>  | Did you pay any tax more than 14 days before the due date of that tax (including HELP/PELS)?   | <b>YES</b> | <input type="checkbox"/> | <b>NO</b> | <input type="checkbox"/> |  |
| <b>8.</b>  | Do you have an asset register for CGT purposes?  | <b>YES</b> | <input type="checkbox"/> | <b>NO</b> | <input type="checkbox"/> |  |
| <b>9.</b>  | Do you owe any money to any government department (eg. Child Support, HELP, Family Tax Benefit debts)?   | <b>YES</b> | <input type="checkbox"/> | <b>NO</b> | <input type="checkbox"/> |  |
| <b>10.</b> | Did you receive a loan from a private company or have such a loan forgiven?  | <b>YES</b> | <input type="checkbox"/> | <b>NO</b> | <input type="checkbox"/> | * seek date loan was first made Does loan agreement need refreshing? |
| <b>11.</b> | Did you make a loan to or forgive a debt of a private company?   | <b>YES</b> | <input type="checkbox"/> | <b>NO</b> | <input type="checkbox"/> |  |
| <b>12.</b> | Did you enter into a PAYG Voluntary Agreement?   | <b>YES</b> | <input type="checkbox"/> | <b>NO</b> | <input type="checkbox"/> |  |
| <b>13.</b> | Have you prepaid PAYG Instalments?   | <b>YES</b> | <input type="checkbox"/> | <b>NO</b> | <input type="checkbox"/> |  |
| <b>14.</b> | Were you an investor in a Mass Marketed Tax Scheme that the ATO have made a settlement offer to?   | <b>YES</b> | <input type="checkbox"/> | <b>NO</b> | <input type="checkbox"/> |  |
| <b>15.</b> | Did you receive any tax free distribution from a unit trust or fixed trust? (reduce cost base or interest in trust units)                                  | <b>YES</b> | <input type="checkbox"/> | <b>NO</b> | <input type="checkbox"/> |  |
| <b>16.</b> | Did you receive any benefit from an Employee Shares Acquisition Scheme (consider whether assessable)?  | <b>YES</b> | <input type="checkbox"/> | <b>NO</b> | <input type="checkbox"/> |  |
| <b>17.</b> | Did you receive any exempt income?   | <b>YES</b> | <input type="checkbox"/> | <b>NO</b> | <input type="checkbox"/> |  |
| <b>18.</b> | Did you make personal contributions to your super fund?  | <b>YES</b> | <input type="checkbox"/> | <b>NO</b> | <input type="checkbox"/> | *excess contribution issues  |
| <b>19.</b> | Did a trust you are a beneficiary of make a Family Trust Election?   | <b>YES</b> | <input type="checkbox"/> | <b>NO</b> | <input type="checkbox"/> | * at any time  |



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- |     |  |     |                          |    |                          |  |
|-----|--|-----|--------------------------|----|--------------------------|--|
| 20. | Were you terminated from employment during the year?   | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | * Termination Surcharge                                  |
| 21. | Did you receive any capital returns on listed company shares, e.g. Aristocrat, AMP, CSR?       | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |  |
| 22. | Did you participate in any share buyback scheme, e.g. BHP Billiton, St George, Westpac?        | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |  |
| 23. | 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 |
| 24. | 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

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I declare that the information I have provided in this questionnaire (including any attachments) are true and correct to the best of my knowledge. I declare I have the necessary receipts and/or other records (or can obtain the necessary written evidence within a reasonable time) to support my claims.

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