



## 2014 individual income tax return checklist

Please circle **YES** or **NO** for each of the items listed below:

<b>Full Name</b>	
<b>Tax File Number</b>	
<b>Date of birth</b>	
<b>ABN (if applicable)</b>	
<b>Address</b>	
<b>Address (postal)</b> (Put 'as above' if the same)	
<b>Telephone contacts</b>	<b>Mobile:</b>
	<b>Business Hours (work) :</b>
	<b>After Hours (home):</b>
<b>Email</b>	
<b>Electronic banking Details</b> (for refund if applicable)	<b>BSB:</b>
	<b>Account Number:</b>
	<b>Account Name:</b>
<b>Main occupation</b>	
<b>Spouse Details</b> (please provide if applicable)	<b>Full Name:</b>
	<b>TFN:</b> <b>DOB:</b>
	<b>Estimated Taxable if known:</b>

## **INCOME – Please provide evidence**

1. Salary or wages .....YES/NO
2. Allowances, earnings, tips, director's fees etc .....YES/NO
3. Employer lump sum payments .....YES/NO
4. Employment termination payments .....YES/NO
5. Australian Government allowances and payments like Newstart, youth allowance and austudy payment .....YES/NO
6. Australian Government pensions and allowances .....YES/NO
7. Australian annuities and superannuation income streams .....YES/NO
8. Australian superannuation lump sum payments .....YES/NO
9. Attributed personal services income .....YES/NO
10. Gross Interest .....YES/NO
11. Dividends .....YES/NO
12. Employee share schemes .....YES/NO
13. Distributions from partnerships and/or trusts .....YES/NO
14. Personal services income (PSI) .....YES/NO
15. Net income or loss from business (as a sole trader) .....YES/NO
16. Deferred non-commercial business losses .....YES/NO
17. Net farm management deposits or repayments .....YES/NO
18. Capital gains .....YES/NO
19. Foreign entities:
  - Direct or indirect interests in controlled foreign company.....YES/NO
  - Transfer of property or services to a non-resident trust.....YES/NO
20. Foreign source income (including foreign pensions) and foreign assets or property .....YES/NO
21. Rent .....YES/NO
22. Bonuses from life insurance companies or friendly societies .....YES/NO
23. Forestry managed investment scheme income .....YES/NO
24. Other income (please specify below) .....YES/NO  
.....

## DEDUCTIONS – Please provide evidence

### D1. Work related car expenses

- cents per kilometre method (up to a maximum of 5,000 kms) .....YES/NO
- log book method .....YES/NO
- one-third of actual expenses method .....YES/NO
- 12% of actual cost method .....YES/NO

### D2. Work related travel expenses

Employee domestic travel with reasonable allowance .....YES/NO

- If the claim is more than the reasonable allowance rate, do you have receipts for your expenses?.....YES/NO

Overseas travel with reasonable allowance .....YES/NO

- Do you have receipts for accommodation expenses? .....YES/NO
- If travel is for 6 or more nights in a row, do you have travel records? (e.g. a travel diary)...YES/NO

Employee without a reasonable travel allowance .....YES/NO

- Did you incur and have receipts for airfares?.....YES/NO
- Did you incur and have receipts for accommodation? .....YES/NO
- Do you have receipts for hire cars (if applicable)? .....YES/NO
- Did you incur and have receipts for meals and incidental expenses? .....YES/NO
- Do you have any other travel expenses? .....YES/NO

Other work-related travel expenses (e.g., a 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

Compulsory uniform .....YES/NO

Conventional clothing .....YES/NO

Laundry expenses (up to \$150 without receipts) .....YES/NO

Dry cleaning expenses .....YES/NO

Other claims such as mending/repairs, etc (please specify) .....YES/NO

**Income tax return checklist continued**

**D4. Work related self-education expenses**

Course taken at educational institution:

- union fees .....YES/NO
- course fees .....YES/NO
- books, stationery .....YES/NO
- depreciation .....YES/NO
- seminars .....YES/NO
- travel .....YES/NO
- other (please specify) .....YES/NO

**D5. Other work related expenses**

- Home office expenses .....YES/NO
  - Computer and software .....YES/NO
  - Telephone/mobile phone .....YES/NO
  - Tools and equipment .....YES/NO
  - Subscriptions and union fees .....YES/NO
  - Journals/periodicals .....YES/NO
  - Depreciation .....YES/NO
  - Sun protection products (i.e., sunscreen and sunglasses) ..... YES/NO
- Seminars and courses not at an educational institution:
- course fees .....YES/NO
  - travel .....YES/NO
  - other (please specify) .....YES/NO
- Any other work related deductions (please specify) .....YES/NO

**Other types of deductions**

- D6. Low value pool deduction. .... YES/NO
- D7. Interest deductions ..... YES/NO
- D8. Dividend deductions ..... YES/NO
- D9. Gifts or donations ..... YES/NO
- D10. Cost of managing tax affairs ..... YES/NO
- D11. Deductible amount of undeducted purchase price of a foreign pension or annuity ..... YES/NO

***Income tax return checklist continued***

**Other types of deductions (continued)**

- D12. Personal superannuation contributions ..... YES/NO
  - Full name of fund: ..... Account no: .....
  - Fund ABN: ..... Fund TFN: .....
  - Do you pass the 10% test? ..... YES/NO
  - Have you provided the fund a notice of intention to deduct the contribution? ..... YES/NO
  - Has this notice been acknowledged by the fund? ..... YES/NO
- D13. Deduction for project pool ..... YES/NO
- D14. Forestry managed investment scheme deduction ..... YES/NO
- D15. Other deductions (please specify) ..... YES/NO  
.....
- L1. Tax losses of earlier income years ..... YES/NO

## Tax offsets/rebates – Please provide evidence

- T1. Do you have a dependent spouse (without dependent child or student)?..... YES/NO  
Answer the following question if you had more than one dependent spouse during the 2014 income year:  
Did you have a dependent spouse born on or before 30 June 1952?..... YES/NO
- T2. Are you a senior Australian or a pensioner? ..... YES/NO
- T3. Did you receive an Australian superannuation income stream? ..... YES/NO
- T4. Did you make superannuation contributions on behalf of your spouse? ..... YES/NO
- T5. Did you live in a remote area of Australia or serve overseas with the Australian defence force or the UN armed forces in 2014? ..... YES/NO
- T6. Did you have net medical expenses in 2014?..... YES/NO  
If so, do these medical expenses include expenses relating to disability aids, attendant care or aged care expenses? ..... YES/NO
- T7. Did you maintain a dependant who is unable to work due to invalidity or carer obligations?..... YES/NO
- T8. Are you entitled to claim the landcare and water facility tax offset? ..... YES/NO
- T9. Are you a mature age worker (born before 1 July 1957) with 'net income from working of less than \$63,000? ..... YES/NO
- T10. Other non-refundable tax offsets (please specify) ..... YES/NO
- T11. Other refundable tax offsets (please specify) ..... YES/NO  
.....

## Other relevant information

A. Are you entitled to the Medicare levy exemption or reduction in 2014? ..... YES/NO  
(If yes, please specify):

.....

B. Did you have private health insurance in 2014? ..... YES/NO  
(If yes, please provide the annual statement received from your health fund)

C. Were you under the age of 18 on 30 June 2014? ..... YES/NO

D. Did you become an Australian tax resident at any time during the 2014 income year? ..... YES/NO

E. Did you cease to be an Australian tax resident at any time during the 2014 income year? ... YES/NO

F. Did you make a non-deductible (non-concessional) personal super contribution? ..... YES/NO

G. Do you have a HECS/HELP liability or a student financial supplement loan debt? ..... YES/NO

H. Did you pay any tax within 14 days before the due date of the liability (e.g., HECS/HELP)? YES/NO

I. Did a trust or company distribute income to you in respect of which family trust distribution tax was paid by the trust or company? ..... YES/NO

J. Do you have a loan with a private company or have such a loan amount forgiven? ..... YES/NO  
(If yes, please specify) – (reviewer consider if deemed dividend in year under Division 7A):

.....

K. Did you receive any benefit from an employee share acquisition scheme? ..... YES/NO

L. Family Tax Benefit ('FTB'):

– Did you have care of a dependent child in 2014? ..... YES/NO

– Did you or your spouse receive FTB through the Department of Human Services in 2014? YES/NO

M. Income tests information

– Do you have any total reportable fringe benefits amounts in 2014? ..... YES/NO

– Do you have any reportable employer superannuation contributions in 2014? ..... YES/NO

– Did you receive any tax-free government pensions in 2014? ..... YES/NO

– Did you receive any target foreign income in 2014? ..... YES/NO

– Did you have a net financial investment loss in 2014? ..... YES/NO

– Did you have a net rental property loss in 2014? ..... YES/NO

– Did you pay child support in 2014? ..... YES/NO

– Number of dependent children? \_\_\_\_\_

**Income tax return checklist continued**

N. Spouse details (if applicable)

- Did you have a spouse for the full year from 1 July 2013 to 30 June 2014? .....YES/NO
  - If you had a spouse for only part of the income year, please specify the dates between 1 July 2013 to 30 June 2014 when you had a spouse:  
From \_\_\_\_ / \_\_\_\_ / \_\_\_\_\_ to \_\_\_\_ / \_\_\_\_ / \_\_\_\_\_
- What was your spouse’s taxable income for the 2014 income year? \$.....
- Does your spouse have a share of trust income on which the trustee is assessed under Section 98 that has not been included in your spouse’s taxable income ..... YES/NO
- Did a trust or company distribute income to your spouse in respect of which family trust distribution tax was paid by the trust or company for the 2014 income year? ..... YES/NO
- Did your spouse have any reportable fringe benefits amounts for the 2014 income year?..... YES/NO
- Did your spouse receive any Australian Government pensions or allowances (not including exempt pension income) in the 2014 income year? ..... YES/NO
- Did your spouse receive any exempt pension income in the 2014 income year? ..... YES/NO
- Does your spouse have any reportable super contributions for the 2014 income year? ... YES/NO
- Did your spouse receive any tax-free government pensions paid under the *Military Rehabilitation and Compensation Act 2004*?..... YES/NO
- Did your spouse receive any ‘target foreign income’ in the 2014 income year?..... YES/NO
- Did your spouse have a total net investment loss (i.e., the total of any financial investment loss and a rental property loss) for the 2014 income year? ..... YES/NO
- Did your spouse pay child support during the 2014 income year? ..... YES/NO
- If your spouse is 55 to 59 years old, did they receive a superannuation lump sum (other than a death benefit) during the 2014 income year which included a taxed element that does not exceed their low rate cap? ..... YES/NO

Dated the ..... day of .....20.....

.....  
**Signature of taxpayer**

.....  
**Name (print)**