

# **2011 individual income tax return interview checklist**

Tax File Number: ...../ ..... /.....

ABN: .....

Are you an Australian resident? YES/NO/UNSURE.....

Name:

Mr/Mrs/Ms/Miss: .....

Name changed since last return? YES/NO

If YES, previous name:.....

Postal Address: .....

.....

Postal address changed from last tax return? YES/NO

Address: .....

.....

Date of birth: ..... /..... / .....

Telephone: (H) ..... (W) ..... (M) .....

Email: .....

Occupation: .....

Spouse details (if applicable): .....

Do you want to use Electronic Funds Transfer? YES/NO

If YES, provide bank details BSB: ..... Account Number: .....

Account name: .....

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

**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. 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 ..... YES/NO
- 16. Deferred non-commercial business losses ..... YES/NO
- 17. Net farm management deposits or withdrawals ..... YES/NO
- 18. Capital gains ..... YES/NO
- 19. Foreign entities..... 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) ..... YES/NO

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**Notes:**

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## **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
- .....
- .....

**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

**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  
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- L1. Tax losses of earlier income years ..... YES/NO

**Tax offsets/rebates**

- T1. Do you have a dependent spouse (without dependent child or student), a housekeeper or a child-housekeeper?..... YES/NO <sup>1</sup>
- T2. Are you a senior Australian? ..... YES/NO
- T3. Are you a pensioner? ..... YES/NO
- T4. Did you receive an Australian superannuation income stream? ..... YES/NO
- T5. Did you have private health insurance in 2011? ..... YES/NO
- T6. Have you incurred expenses for your child’s education?.....YES/NO
- T7. Did you make superannuation contributions on behalf of your spouse? ..... YES/NO
- T8. Did you live in a remote area of Australia or serve overseas with the Australian defence force or the UN armed forces in 2011? ..... YES/NO
- T9. Did you have net medical expenses over \$2,000? ..... YES/NO
- T10. Did you maintain a parent, spouse’s parent or invalid relative? ..... YES/NO
- T11. Are you entitled to claim the landcare and water facility tax offset? ..... YES/NO
- T12. Are you a mature age worker with ‘net income from working’ of less than \$63,000? ..... YES/NO
- T13. Are you a ‘small business entity’ with an annual turnover of less than \$75,000? ..... YES/NO
- T14. Other tax offsets (please specify) ..... YES/NO  
.....

<sup>1</sup> These tax offsets may not be available where the taxpayer is eligible to claim FTB Part B.

**Other relevant information**

A. Are you entitled to the Medicare levy exemption or reduction in 2011? ..... YES/NO  
(If yes, please specify):

.....  
.....

B. Were you under the age of 18 on 30 June 2011? .....YES/NO

C. Did you become an Australian tax resident at any time during the 2011 income year?..... YES/NO

D. Did you cease to be an Australian tax resident at any time during the 2011 income year?... YES/NO

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

F. Did you have a spouse at any time during the 2011 income tax year.....YES/NO

G. Do you have a 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., 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  
(If yes, please specify) – (reviewer consider if assessable in year):

.....  
.....

L. Family Tax Benefit ('FTB'):

– Did you have care of a dependent child in 2011?..... YES/NO

– Did you or your spouse receive FTB through the Family Assistance Office in 2011? ..... YES/NO

M. Did you make a gain or loss from financial arrangements and wish to elect to apply the new changes to bring them into account for tax purposes in the 2011 income tax year? .....YES/NO

N. Income tests information

– Do you have any Total reportable fringe benefits amounts in 2011? .....YES/NO

– Do you have any Reportable employer superannuation contributions in 2011?.....YES/NO

– Did you receive any tax-free government pensions in 2011?.....YES/NO

– Did you receive any target foreign income in 2011?.....YES/NO

– Did you have a net financial investment loss in 2011?.....YES/NO

– Did you have a net rental property loss in 2011?.....YES/NO

– Did you pay child support in 2011?.....YES/NO

O. Spouse details (if applicable)

- Did you have a spouse for the full year from 1 July 2010 to 30 June 2011? .....YES/NO
  - If you had a spouse for only part of the income year, please specify the dates between 1 July 2010 to 30 June 2011 when you had a spouse:  
From \_\_\_\_ / \_\_\_\_ / \_\_\_\_\_ to \_\_\_\_ / \_\_\_\_ / \_\_\_\_\_
- What was your spouse's taxable income for the 2011 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 for the 2011 income year? .....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 2011 income year?.....YES/NO
- Did your spouse have any reportable fringe benefits amounts for the 2011 income year? YES/NO
- Did your spouse receive any Australian Government pensions or allowances (not including exempt pension income) in the 2011 income year?.....YES/NO
- Did your spouse receive any exempt pension income in the 2011 income year? .....YES/NO
- Does your spouse have any reportable super contributions for the 2011 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 2011 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 2011 income year?.....YES/NO
- Did your spouse pay child support during the 2011 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 2011 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)**



**Below is a suggestion of the types of documents you will need to bring to our scheduled interview (if applicable):**

- Payment summaries – These are usually provided by your employer or businesses with which you have a working contract with.
- Bank statements evidencing interest income.
- Dividend statements or summaries
- Loan statements for deductible interest (e.g.; for purchase of rental properties and other income producing assets)
- Rental property income and expenditure summary (including any real estate agent annual statements)
- Log book for car
- Summary of business kilometres travelled by car
- Invoice for fee charged for previous years income tax return preparation (if not from our practice)
- Managed fund distribution statements
- Private health fund details and tax statement
- Medicare and Private Health Fund expense claim summaries
- Invoices for children’s education expenses
- Receipts for donations
- Business records where you conduct your own business
- Information relating to any partnership or trust distributions received during the year
- Details of any withdrawals (lump sum or pension) from Superannuation
- Details of any participation in an Employee Share (or option) Plan or arrangement