

Please circle YES or NO for each of the items listed Income tax return checklist continued

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 payments 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
- Did you sell the home that you lived in 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. Did you earn income from Uber?..... YES/NO
25. Did you earn income from Air BNB? YES/NO
26. Other income (please specify below) YES/NO

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Income tax return checklist continued

DEDUCTIONS – Please provide evidence

D1. Work related car expenses

- cents per kilometer method (up to a maximum of 5,000 kms) YES/NO
- log book 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)

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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

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Income tax return checklist continued

D4. Work related self-education expenses (not seminars)

Course taken at educational institution:

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

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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

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Other types of deductions

- D6. Low value pool deduction. YES/NO
- D7. Interest deductions YES/NO
- D8. Dividend deductions YES/NO
- D9. Donations to registered Charities 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 relevant information

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

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B. Did you and your spouse/dependants have private health insurance in 2020? 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 2020? YES/NO

D. Did you become an Australian tax resident at any time during the 2020 income year? YES/NO

E. Did you cease to be an Australian tax resident at any time during the 2020 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, Student start up loan debt or trade support loan debt? YES/NO

H. are you a working holiday maker in Australia on a 417 or 462 (Working Holiday) Visa? YES/NO

I. Did a trust or company distribute income to you in respect of which Family Trust Distribution Tax (FTDT) 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):

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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 2020? YES/NO

– Did you or your spouse receive FTB through the Department of Human Services in 2020? YES/NO

M. Income tests information

– Do you have any total reportable fringe benefits amounts in 2020? YES/NO

– Do you have any reportable employer superannuation contributions in 2020? YES/NO

– Did you receive any tax-free government pensions in 2020? YES/NO

– Did you receive any target foreign income in 2020? YES/NO

– Did you have a net financial investment loss in 2020? YES/NO

– Did you have a net rental property loss in 2020? YES/NO

– Did you pay child support in 2020? If so how much YES/NO

– Number of dependent children? Including children for which you pay child support _____

N. Spouse details (if applicable)

- Did you have a spouse for the full year from 1 July 2018 to 30 June 2020?YES/NO
 - If yes please provide your spouses full name
 - If you had a spouse for only part of the income year, please specify the dates between 1 July 2018 to 30 June 2020 when you had a spouse:
From ____ / ____ / _____ to ____ / ____ / _____
- What was your spouse's taxable income for the 2020 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 2020 income year? YES/NO
- Did your spouse have any reportable fringe benefits amounts for the 2020 income year? YES/NO
- Did your spouse receive any Australian Government pensions or allowances (not including exempt pension income) in the 2020 income year? YES/NO
- Did your spouse receive any exempt pension income in the 2020 income year? YES/NO
- Does your spouse have any reportable super contributions for the 2020 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 2020 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 2020 income year?..... YES/NO
- Did your spouse pay child support during the 2020 income year? If yes how much? YES/NO

Dated the day of20.....

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Signature of taxpayer

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Name (print)

2020 Client Substantiation Declaration

I **confirm** you have advised me that I must demonstrate that I have incurred an expense for income producing purposes. In addition, you have advised me of the stringent SUBSTANTIATION legislation I must satisfy in relation to work, car and business travel expenses.

In addition, you have informed me that I must obtain original receipts and keep them for a minimum of five years from the date my return is lodged. The receipts must contain the following details:

- name of supplier;
- amount of expense;
- nature of goods and services (noting the specific type of items purchased or expenditure incurred which I am able to personally record up to the date of lodgment of my return where not adequately noted by the supplier);
- date of expense (which I am able to personally record where not noted by the supplier); and
- the date of the documents.

Penalties to apply with incorrect returns

You have also advised me that additional tax, penalties, interest and possible prosecution action may be taken against me by the ATO if I provide details which lead to an incorrect tax return being lodged.

In addition, you have informed me that an important feature of the new tax agent services regime which commenced on 1 March 2010 is the provision of a “safe harbour” protection from penalties in certain circumstances for taxpayers who engage registered tax agents.

You have also advised me that in order to obtain the benefits of “safe harbour” protection, I must provide you with “all relevant taxation information” to enable accurate statements to be provided to the Australian Taxation Office.

Income from sources in and out of Australia for the year of income

You have advised me that as an Australian resident I must declare income from all sources, in **and** out of Australia, including net capital gains received, for the year of income in my tax return.

Apportionment

Where items are used for both business and private purposes, e.g., car, mobile telephone, home telephone, computer etc, I have records to verify my business usage claim. In addition, my employer will verify that it was necessary to incur such expenditure in earning my assessable income. Further, I have instructed you to prepare the return based on me being able to produce these records, if required.

Audit matters

I further confirm that:

- I. I am aware of the procedures to follow if a document is lost or destroyed;
- II. I may be required to verify any income or expense item noted in my return in the event of an ATO audit;
- III. I understand the Substantiation schedules I completed for all work, car and travel expense claims under self-assessment;
- IV. I understand that, for the purposes of obtaining “safe harbour” protection, it remains my responsibility to properly record matters relating to my tax affairs and to bring all of the relevant facts to your attention in order to show reasonable care; and
- V. I have read and understood the return prepared for me.

2020 Client Substantiation Declaration continued

I declare that:

- a. I have disclosed, and you have returned, all of the income including net capital gains which I have earned/received, for the 2020 income year.
- b. All income declared, claims for deductions and tax offsets/rebates included in my return are based on my specific instructions and advice that I satisfy the relevant taxation requirements.
- c. I have all receipts or documentation necessary to substantiate the above claims and I will make them available if required by the Tax Office; and
- d. You have clarified what written evidence (including car/travel records) will be required during an audit and penalties, (including prosecution) that may be applied if incorrect claims are identified in an audit situation.
- e. I am aware of my land tax responsibilities and will be held accountable for all necessary registration and lodgement requirements.

Signature of taxpayer

Name

Date