



2010 Tax Return Checklist

1. PAYG Payment Summaries (gross salary, wages, allowances, benefits, earnings, tips and directors fees)
2. Any non-cash benefits received
3. Lump sums and employment termination payments
4. Australian Government Allowance and payments like newstart, youth allowance and austudy payments
5. Australian Government pensions and allowances
6. Australian annuities and superannuation income streams
7. Australian superannuation lump sum payments.
8. Interest received
9. Dividends received
10. Foreign source income (including foreign pensions and foreign tax paid) and foreign assets or property
11. Work related motor vehicle expenses (including log book or diary entries)
12. Work related travel expenses
13. Work related uniforms and other clothing expenses
14. Work related self education expenses (eg: text books, stationery)
15. Other work related expenses (eg; tools, mobile phone)
16. Donation receipts
17. Tax Agent fees
18. Changes or additions to dependents including full name, date of birth and income received
19. Income of spouse
20. Details of Private Health Insurance (Annual Statement from Health Care Provider)
21. If entitled to FTB Part A - expenses incurred for your children's education
22. Details of days spent in a remote area
23. Details of net medical expenses where the total exceeds \$1,500.
24. Superannuation co-contributions for contributions made by eligible employees (Assessable income must be less than \$58,000)
25. Child support / maintenance paid
26. HELP Liability or student financial supplement loan debt
27. Sickness and accident insurance premiums (income protection)
28. Bank Account Details – Please provide BSB number and Account number along with full name on bank account.

Please see below for a detailed Tax Return Checklist.

2010 Tax Return Detailed Checklist

INCOME

1. Salary or wages
2. Allowances, earnings, tips, director's fees etc
3. Employer lump sum payments
4. Employment termination payments
5. Australian Government allowances and payments like newstart, youth allowance and
austudy payment
6. Australian Government pensions and allowances
7. Australian annuities and superannuation income streams
8. Australian superannuation lump sum payments
9. Attributed personal services income
10. Interest
11. Dividends
12. Employee share schemes
13. Distributions from partnerships and/or trusts
14. Personal services income (PSI)
15. Net income or loss from business
16. Deferred non-commercial business losses
17. Net farm management deposits or withdrawals
18. Capital gains
19. Foreign entities.....
20. Foreign source income (including foreign pensions) and foreign assets or property
21. Rent
22. Bonuses from life insurance companies or friendly societies
23. Forestry managed investment scheme income
24. Other income (please specify)
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DEDUCTIONS

D1. Work related car expenses

- cents per kilometre method (up to a maximum of 5,000 kms)
- log book method
- one-third of actual expenses method
- 12% of actual cost method

D2. Work related travel expenses

- Employee domestic travel with reasonable allowance
- If the claim is more than the reasonable allowance rate, do you have receipts for your expenses?
- Overseas travel with reasonable allowance
- Do you have receipts for accommodation expenses?
- If travel is for 6 or more nights in a row, do you have travel records? (e.g. a travel diary)
- Employee without a reasonable travel allowance
- Did you incur and have receipts for airfares?
- Did you incur and have receipts for accommodation?
- Do you have receipts for hire cars (if applicable)?
- Did you incur and have receipts for meals and incidental expenses?
- Do you have any other travel expenses?
- Other work-related travel expenses (e.g., a borrowed car)
- (please specify)
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D3. Work related uniform and other clothing expenses

- Protective clothing
- Occupation specific clothing
- Non-compulsory uniform
- Compulsory uniform
- Conventional clothing
- Laundry expenses (up to \$150 without receipts)
- Dry cleaning expenses
- Other claims such as mending/repairs, etc (please specify)
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D4. Work related self-education expenses

Course taken at educational institution:

- union fees
- course fees
- books, stationery
- depreciation
- seminars
- travel
- other (please specify)
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D5. Other work related expenses

- Home office expenses
- Computer and software
- Telephone/mobile phone
- Tools and equipment
- Subscriptions and union fees
- Journals/periodicals
- Depreciation
- Sun protection products (i.e., sunscreen and sunglasses)
- Seminars and courses not at an educational institution:
 - course fees
 - travel
 - other (please specify)
- Any other work related deductions (please specify)
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Other types of deductions

- D6. Low value pool deduction.
- D7. Interest deductions
- D8. Dividend deductions
- D9. Gifts or donations
- D10. Cost of managing tax affairs
- D11. Australian film industry incentives
- D12. Deductible amount of undeducted purchase price of a foreign pension or annuity

Other types of deductions (continued)

- D13. Personal superannuation contributions
Full name of fund: Account no:
Fund ABN: Fund TFN:
Do you pass the 10% test?YES/NO
- D14. Deduction for project pool
- D15. Forestry managed investment scheme deduction
- D16. Other deductions (please specify)
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- L1. Tax losses of earlier income years

Tax offsets/rebates

- T1. Do you have a dependent spouse (without dependent child or student), a housekeeper or a child-housekeeper?..... **1**
- T2. Are you a senior Australian?
- T3. Are you a pensioner?
- T4. Did you receive an Australian superannuation income stream?
- T5. Did you have private health insurance in 2010?
- T6. Have you incurred expenses for your child’s education?.....
- T7. Did you make superannuation contributions on behalf of your spouse?
- T8. Did you live in a remote area of Australia or serve overseas with the Australian defence force or the UN armed forces in 2010?
- T9. Did you have net medical expenses over \$1,500?
- T10. Did you maintain a parent, spouse’s parent or invalid relative?
- T11. Are you entitled to claim the landcare and water facility tax offset?
- T12. Are you a mature age worker with ‘net income from working’ of less than \$63,000?.....
- T13. Are you a ‘small business entity’ with an annual turnover of less than \$75,000?
- T14. Other tax offsets (please specify)
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1 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 2010?
(If yes, please specify):

.....
.....

B. Were you under the age of 18 on 30 June 2010?

C. Did you become an Australian tax resident at any time during the 2010 income year?.....

D. Did you cease to be an Australian tax resident at any time during the 2010 income year?.....

E. Did you make a non-deductible (non-concessional) personal super contribution?

F. Did you have a spouse at any time during the 2010 income tax year.....

G. Do you have a HELP liability or a student financial supplement loan debt?

H. Did you pay any tax within 14 days before the due date of the liability (e.g., HELP)?

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?.....

J. Do you have a loan with a private company or have such a loan amount forgiven?

(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?

(If yes, please specify) – (reviewer consider if assessable in year):

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.....

L. Family Tax Benefit ('FTB'):

– Did you have care of a dependent child in 2010?.....

– Did you or your spouse receive FTB through the Family Assistance Office in 2010?

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 2010 income tax year?

N. Income tests information

– Do you have any Total reportable fringe benefits amounts in 2010?

– Do you have any Reportable employer superannuation contributions in 2010?.....

– Did you receive any tax-free government pensions in 2010?.....

– Did you receive any target foreign income in 2010?.....

– Did you have a net financial investment loss in 2010?.....

– Did you have a net rental property loss in 2010?.....

– Did you pay child support in 2010?.....

O. Spouse details (if applicable)

- Did you have a spouse for the full year from 1 July 2009 to 30 June 2010?
 - If you had a spouse for only part of the income year, please specify the dates between 1 July 2009 to 30 June 2010 when you had a spouse:
From ____ / ____ / _____ to ____ / ____ / _____
- What was your spouse's taxable income for the 2010 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 2010 income year?
- 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 2010 income year?.....
- Did your spouse have any reportable fringe benefits amounts for the 2010 income year?
- Did your spouse receive any Australian Government pensions or allowances (not including exempt pension income) in the 2010 income year?.....
- Did your spouse receive any exempt pension income in the 2010 income year?
- Does your spouse have any reportable super contributions for the 2010 income year?.....
- Did your spouse receive any tax-free government pensions paid under the *Military Rehabilitation and Compensation Act 2004*?.....
- Did your spouse receive any 'target foreign income' in the 2010 income year?
- 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 2010 income year?.....
- Did your spouse pay child support during the 2010 income year?.....
- If your spouse is 55 to 59 years old, did they receive a superannuation lump sum (other than a death benefit) during the 2010 income year which included a taxed element that does not exceed their low rate cap?.....