

# 2009 Individual Income Tax Return Checklist

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. Reportable fringe benefits amounts ..... YES/NO
  11. Interest ..... YES/NO
  12. Dividends ..... 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. Net capital gains ..... YES/NO
  19. Direct or indirect interests in controlled foreign entities ..... YES/NO
  19. Transfer of property or services to a foreign resident trust ..... YES/NO
  19. Interests in a foreign investment fund (FIF) or a foreign life assurance policy (FLP) ..... YES/NO
  20. Foreign source income (including foreign pensions) and foreign assets or property ..... YES/NO
  21. Rent ..... YES/NO
  22. Bonuses from a life insurance company or friendly society policy ..... YES/NO
  23. Forestry managed investment scheme income ..... YES/NO
  24. Other income (please specify) ..... 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)*  
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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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#### **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 and dividend deductions ..... YES/NO
- D8. Gifts or donations ..... YES/NO
- D9. Cost of managing tax affairs ..... YES/NO
- D10. Australian film industry incentives ..... 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: .....
- 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 a superannuation income stream? ..... YES/NO
- T5. Did you have private health insurance in 2009? ..... YES/NO
- T6. Have you incurred expenses for your child's education?.....YES/NO
- T7. Do you have a child that was born or adopted between 1 July 2001 and 30 June 2004? YES/NO
- T8. Did you make superannuation contributions on behalf of your spouse? ..... YES/NO
- T9. Did you live in a remote area of Australia or serve overseas with the Australian defence force or the UN armed forces in 2009? ..... YES/NO
- T10. Did you have net medical expenses over \$1,500? ..... YES/NO
- T11. Did you maintain a parent, spouse's parent or invalid relative?..... YES/NO
- T12. Are you entitled to claim the landcare and water facility tax offset? ..... YES/NO
- T13. Are you a mature age worker with 'net income from working' of less than \$63,000? ..... YES/NO
- T14. Are you a 'small business entity' with an annual turnover of \$75,000 or less? ..... YES/NO
- T15. Other tax offsets (please specify) ..... YES/NO  
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<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 2009? ..... YES/NO  
(If yes, please specify):

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B. Were you under the age of 18 on 30 June 2009..... YES/NO

C. Did you become an Australian tax resident at any time during the 2009 income year?..... YES/NO

D. Did you cease to be an Australian tax resident at any time during the 2009 income year?... YES/NO

E. Did you have a spouse at any time during the 2009 income tax year..... YES/NO

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

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

H. 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

I. 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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J. Did you receive any benefit from an employee share acquisition scheme?..... YES/NO  
(If yes, please specify) – (reviewer consider if assessable in year):

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K. Family Tax Benefit ('FTB'):

– Did you have care of a dependent child in 2009?..... YES/NO

– Did you or your spouse receive FTB through the Family Assistance Office in 2009? ..... YES/NO