

# tax return checklists | 2009

## 2009 Individual Tax Return Checklist

Name of taxpayer: \_\_\_\_\_

Address: \_\_\_\_\_

Preferred Contact No: \_\_\_\_\_

Information	Information Provided	Not Applicable
<b>Income</b>		
PAYG summaries from employers, Centrelink and/or superannuation funds	<input type="checkbox"/>	<input type="checkbox"/>
Lump sum payments (eg Employment Termination Payment)	<input type="checkbox"/>	<input type="checkbox"/>
Trust distribution statement, including copy of the trust's tax return	<input type="checkbox"/>	<input type="checkbox"/>
Managed fund annual tax statement and capital gains tax statement	<input type="checkbox"/>	<input type="checkbox"/>
Partnership distribution statement, including a copy of the partnership's tax return	<input type="checkbox"/>	<input type="checkbox"/>
Dividend statements	<input type="checkbox"/>	<input type="checkbox"/>
Bank statements detailing interest earned	<input type="checkbox"/>	<input type="checkbox"/>
Term deposit statements detailing interest earned	<input type="checkbox"/>	<input type="checkbox"/>
Buy/sell contract notes for shares (if any shares were sold)	<input type="checkbox"/>	<input type="checkbox"/>
<b>Work-related Deductions</b>		
Details of depreciable assets bought during the year (eg laptops)	<input type="checkbox"/>	<input type="checkbox"/>
Professional journals/magazines	<input type="checkbox"/>	<input type="checkbox"/>
Professional memberships/subscriptions	<input type="checkbox"/>	<input type="checkbox"/>
Receipts for continuing professional development courses and seminars	<input type="checkbox"/>	<input type="checkbox"/>
Receipts for self-education expenses	<input type="checkbox"/>	<input type="checkbox"/>
Receipts or evidence of work-related deductions such as protective clothing, uniform expenses and travel	<input type="checkbox"/>	<input type="checkbox"/>
Vehicle logbook for motor vehicle expenses (if using the logbook method)	<input type="checkbox"/>	<input type="checkbox"/>
<b>Other Deductions</b>		
Receipts for donations of \$2 and over to registered charities	<input type="checkbox"/>	<input type="checkbox"/>
Expenditure incurred in managing tax affairs (eg tax agent's fees)	<input type="checkbox"/>	<input type="checkbox"/>
Expenditure incurred in earning investment income	<input type="checkbox"/>	<input type="checkbox"/>
Income protection insurance premiums	<input type="checkbox"/>	<input type="checkbox"/>

Information	Information Provided	Not Applicable
<b>Rental Properties</b>		
Annual statement from property agent (if engaging the services of an agent)	<input type="checkbox"/>	<input type="checkbox"/>
Date of when property was purchased	<input type="checkbox"/>	<input type="checkbox"/>
Details of depreciable assets bought or disposed during the year	<input type="checkbox"/>	<input type="checkbox"/>
Expenses (which are not detailed on the property agent annual statement) incurred, such as water charges, land tax and insurance premiums	<input type="checkbox"/>	<input type="checkbox"/>
If property is held by more than one individual, details of owners and their legal ownership percentage	<input type="checkbox"/>	<input type="checkbox"/>
If property was disposed off during the income year, information relating to dates and costs associated with the acquisition and disposal of the property	<input type="checkbox"/>	<input type="checkbox"/>
Loan statements for property showing interest paid for the income year	<input type="checkbox"/>	<input type="checkbox"/>
Period that property was rented out during the income year	<input type="checkbox"/>	<input type="checkbox"/>
Records detailing rental income (if not engaging the services of an agent)	<input type="checkbox"/>	<input type="checkbox"/>
Records of expenses relating to the property (if not engaging the services of an agent)	<input type="checkbox"/>	<input type="checkbox"/>
<b>Offsets / Rebates</b>		
Details of any superannuation contributions for spouse	<input type="checkbox"/>	<input type="checkbox"/>
Details of dependants, including their age, occupation and income	<input type="checkbox"/>	<input type="checkbox"/>
Details of medical expenses where the total exceeds \$1,500 (after Medicare and private health fund rebates)	<input type="checkbox"/>	<input type="checkbox"/>
Private health insurance statement (if insurance is held with partner, please state who is the primary holder and provide the age of partner)	<input type="checkbox"/>	<input type="checkbox"/>
<b>If Operating as a Sole Trader</b>		
Cashbook, which includes records of drawings taken before the business takings are banked	<input type="checkbox"/>	<input type="checkbox"/>
Copies of Business Activity Statements lodged	<input type="checkbox"/>	<input type="checkbox"/>
Copies of PAYG summaries for employees	<input type="checkbox"/>	<input type="checkbox"/>
Details of any government grants, rebates or payments received	<input type="checkbox"/>	<input type="checkbox"/>
Details of superannuation contributions for employees	<input type="checkbox"/>	<input type="checkbox"/>
Payments of salaries and superannuation to associates	<input type="checkbox"/>	<input type="checkbox"/>
Records from accounting software (eg trial balance, P & L and balance sheet)	<input type="checkbox"/>	<input type="checkbox"/>
Statements of all liabilities of the business	<input type="checkbox"/>	<input type="checkbox"/>
Superannuation contributions for self-employed persons	<input type="checkbox"/>	<input type="checkbox"/>
<b>Other Information</b>		
Copies of Instalment Activity Statements lodged	<input type="checkbox"/>	<input type="checkbox"/>
If you have any doubt about any income or expenses you have received or incurred, bring the documents in with you	<input type="checkbox"/>	<input type="checkbox"/>
Any other information that you think is relevant	<input type="checkbox"/>	<input type="checkbox"/>

## 2009 Superannuation Fund Tax Return Checklist

Name of taxpayer: \_\_\_\_\_

Address: \_\_\_\_\_

Preferred Contact No: \_\_\_\_\_

Information	Information Provided	Not Applicable
<b>Bank Statements</b>		
Bank statements for the period 1 July 2008 to 30 June 2009	<input type="checkbox"/>	<input type="checkbox"/>
Details of all deposits and withdrawals	<input type="checkbox"/>	<input type="checkbox"/>
Cheque books butts and deposit books	<input type="checkbox"/>	<input type="checkbox"/>
<b>Investments</b>		
Copies of annual tax statements for investments in forestry managed schemes	<input type="checkbox"/>	<input type="checkbox"/>
Copies of any off-market transfer forms for in-specie contributions	<input type="checkbox"/>	<input type="checkbox"/>
Copies of confirmation of purchase in forestry managed investment schemes	<input type="checkbox"/>	<input type="checkbox"/>
Copies of confirmation of units purchased in managed funds	<input type="checkbox"/>	<input type="checkbox"/>
Copies of contract notes and settlement statements for any shares purchased	<input type="checkbox"/>	<input type="checkbox"/>
Copies of distribution statement from trust	<input type="checkbox"/>	<input type="checkbox"/>
Copies of maturity notices for term deposits	<input type="checkbox"/>	<input type="checkbox"/>
Copies of sell notes and settlement statements for shares sold (include original contract notes if possible)	<input type="checkbox"/>	<input type="checkbox"/>
Copies of sell notes for units in managed funds sold (include original purchase notes if possible)	<input type="checkbox"/>	<input type="checkbox"/>
Details of any investments acquired from members or their associates during the income year	<input type="checkbox"/>	<input type="checkbox"/>
Details of any other investment assets purchased and sold	<input type="checkbox"/>	<input type="checkbox"/>
Details of investment in related parties, including any outstanding distributions to be received	<input type="checkbox"/>	<input type="checkbox"/>
Managed funds distribution statements, annual tax statements and capital gains statements	<input type="checkbox"/>	<input type="checkbox"/>
Dividend statements	<input type="checkbox"/>	<input type="checkbox"/>
Statements of returns of capital (from shares)	<input type="checkbox"/>	<input type="checkbox"/>
<b>Contributions Received</b>		
Records of all employer contributions (including salary sacrifice contributions)	<input type="checkbox"/>	<input type="checkbox"/>
Records of any undeducted personal contributions	<input type="checkbox"/>	<input type="checkbox"/>
Records of any contributions where no TFN was quoted	<input type="checkbox"/>	<input type="checkbox"/>
Written notices from members stating intention to claim deductions for their personal contributions	<input type="checkbox"/>	<input type="checkbox"/>
Acknowledgement notices by trustee to members confirming receipt of notices for personal contributions	<input type="checkbox"/>	<input type="checkbox"/>



## 2009 Company, Trust or Partnership Tax Return Checklist

Name of taxpayer: \_\_\_\_\_

Address: \_\_\_\_\_

Preferred Contact No: \_\_\_\_\_

Information Required	Information Provided	Not Applicable
<b>Income</b>		
Accounting information, including trial balance, P & L and balance sheet	<input type="checkbox"/>	<input type="checkbox"/>
Asset register detailing depreciable assets bought, and sold or scrapped during the year	<input type="checkbox"/>	<input type="checkbox"/>
Cashbook (if maintained)	<input type="checkbox"/>	<input type="checkbox"/>
Copies of sell notes and settlement statements for shares sold (include original contract notes and settlement statements if possible)	<input type="checkbox"/>	<input type="checkbox"/>
Copies of sell notes for units in managed funds sold (include original purchase notes if possible)	<input type="checkbox"/>	<input type="checkbox"/>
Details of any other income, eg rental income	<input type="checkbox"/>	<input type="checkbox"/>
Details of any other investment incomes	<input type="checkbox"/>	<input type="checkbox"/>
Details of any subsidies, grants and payments received	<input type="checkbox"/>	<input type="checkbox"/>
Details of interest and repayments received from shareholders	<input type="checkbox"/>	<input type="checkbox"/>
Details of proceeds from disposal of capital assets	<input type="checkbox"/>	<input type="checkbox"/>
Managed funds distribution statements, annual tax statements and capital gains statements	<input type="checkbox"/>	<input type="checkbox"/>
Dividend statements	<input type="checkbox"/>	<input type="checkbox"/>
<b>Deductions</b>		
Details of advertising and marketing expenses	<input type="checkbox"/>	<input type="checkbox"/>
Details of bad debts actually written off during the year (provide documentary evidence)	<input type="checkbox"/>	<input type="checkbox"/>
Details of bonuses and commissions paid to employees	<input type="checkbox"/>	<input type="checkbox"/>
Details of bonuses and commissions paid to external parties	<input type="checkbox"/>	<input type="checkbox"/>
Details of bonuses paid to directors	<input type="checkbox"/>	<input type="checkbox"/>
Details of borrowing costs for new loans entered into during the year	<input type="checkbox"/>	<input type="checkbox"/>
Details of directors' fees	<input type="checkbox"/>	<input type="checkbox"/>
Details of donations of \$2 and over to registered charities	<input type="checkbox"/>	<input type="checkbox"/>
Details of entertainment expenses	<input type="checkbox"/>	<input type="checkbox"/>
Details of expenses incurred during the year associated with establishing, expanding, merging or liquidating the entity	<input type="checkbox"/>	<input type="checkbox"/>
Details of fringe benefits tax paid (please provide FBT return lodged)	<input type="checkbox"/>	<input type="checkbox"/>
Details of lease expenses for motor vehicles, premises and equipment	<input type="checkbox"/>	<input type="checkbox"/>

Information Required	Information Provided	Not Applicable
<p>Details of interest on loans</p> <p>Details of legal expenses</p> <p>Details of lump sum payments (including retirement and redundancy)</p> <p>Details of motor vehicle expenses</p> <p>Details of prepayments</p> <p>Details of professional subscriptions and journals</p> <p>Details of rates, land taxes and insurance premiums</p> <p>Details of repairs and maintenance</p> <p>Details of research and development activities and expenses</p> <p>Details of royalties paid</p> <p>Details of salaries paid, including fringe benefits (provide PAYG summaries)</p> <p>Details of superannuation contributions for directors</p> <p>Details of superannuation contributions for employees</p> <p>Details of tax, and accounting and audit fees paid</p> <p>Details of travel expenses (include travel diaries)</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>
<p><b>Balance Sheet — Assets</b></p> <p>Asset register detailing depreciable assets bought and sold or scrapped during the year</p> <p>Bank statements</p> <p>Cheque book butts and deposit books</p> <p>Copies of confirmation for any units in managed funds purchased</p> <p>Copies of contract notes and settlement statements for any shares purchased</p> <p>Details of any other investments purchased</p> <p>Details of CGT assets purchased during the year</p> <p>Details of leases entered into and terminated during the year</p> <p>Details of loans, payments of forgiveness of debts to shareholders or their associates</p> <p>Details of work-in-progress</p> <p>Listing of trade debtors with amounts outstanding</p> <p>Value of stock as at 30 June 2009 (and basis of valuation)</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>
<p><b>Balance Sheet — Liabilities</b></p> <p>Accrued expenses (eg audit fees and bonuses) and unearned revenue</p> <p>Details of all loans</p> <p>Listing of trade creditors with amounts owing</p> <p>Provisions for long service leave and annual leave</p> <p>Statements from the lending authority detailing the opening and closing balances of existing loans during the financial year</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>

Information Required	Information Provided	Not Applicable
<p><b>Balance Sheet — Equity</b></p> <p>Details of any changes to shareholding</p> <p>Details of loans from shareholders or partners</p> <p>Details of any increase or decrease to reserves</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>
<p><b>Addition Information — Company</b></p> <p>Auditor's report (if applicable)</p> <p>Copies of Instalment Activity Statements and/or Business Activity Statements lodged for the income year</p> <p>Copies of minutes of company meetings</p> <p>If you have any doubt about any income or expenses the company has received or incurred, bring the documents in with you</p> <p>Any other information that you think is relevant</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>
<p><b>Additional Information — Trust</b></p> <p>Copies of Instalment Activity Statements and/or Business Activity Statements lodged for the income year</p> <p>Copies of minutes of trust meetings, in particular distribution resolutions</p> <p>Copy of trust deed, if not already supplied</p> <p>Details of any units redeemed or issued during the year (for a unit trust)</p> <p>Details of any unpaid present entitlements to beneficiaries</p> <p>If trust's deed was amended during the year, please provide details</p> <p>If you have any doubt about any income or expenses the trust has received or incurred, bring the documents in with you</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>
<p><b>Additional Information — Partnership</b></p> <p>Copies of Instalment Activity Statements and/or Business Activity Statements lodged for the income year</p> <p>Copies of minutes of partnership meetings</p> <p>Copy of partnership agreement</p> <p>If the partnership was restructured during the year, please provide details</p> <p>If you have any doubt about any income or expenses the partnership has received or incurred, bring the documents in with you</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>