**CHECKLIST - INDIVIDUAL INCOME TAX RETURN**

**2021**

# FAMG PTY LTD

![A picture containing text

Description automatically generated]()

# Please Note: ALL SECTIONS OF THE CHECKLIST MUST BE COMPLETED AND where applicable PROVIDE FULL DETAILS (NOT JUST A YES)

**PAYG Summaries – Most Employers are not issuing these.** We can now access this information through the ATO portal **only** if the Employer has finalised his reports. As a back up please send in your last payslip of 2021 reflecting the YTD information.

**Health Insurance Statements -** health funds are not issuing paper versions. It is advised that you **obtain** one and **send** us a copy as the ATO portal does not provide us with all the specific answers we require eg type of cover and if you have hospital cover for the full 365 days or not.

**Bank Interest and Dividends Received –** It can take a fair while for this information to be available on the ATO portal reports. Therefore, please provide this information with all your other tax information.

**Letters from your Employer –** The ATO’s attitude and approach in every audit is changing with any **work related tax deductions** and they may require you to produce a letter from your employer verifying these expenses were necessary for you to carry out your duties. Audits tend to happen a year or so after you lodge your tax return. By then you may have left that employment, or your supervisor may have left. It would be prudent to acquire this letter at the end of each financial year just in case your number comes up.

# Personal Details

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Your Name: | Mr. | Mrs. | Ms. | Miss | | |  | | | | | | | | | | | | | | DOB: | | | / / | | | | | |
| Was this the name used on your last tax return? | | | | | **YES** 🞎 | | **NO** 🞎 | | | | Details if No: | | | |  | | | | | | | | |
| **\*Existing Clients need only provide details of changes that have occurred since you lodged your last Income Tax Return\*** | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Tax File Number: | |  | | | | | | Occupation: | | | | |  | | | | | | | | | | | |
| Residential Address: | |  | | | | | | | | | | | | | | | | | | | | | | |
| Postal Address: | |  | | | | | | | | | | | | | | | | | | | | | | |
| Has your postal address changed since lodging a tax return? | | | **YES** 🞎 | | | **NO** 🞎 | | E-mail Address: | | | | |  | | | | | | | | | | | | |
| Telephone: | (W) | | | | | (H) | | | | | | | | (M) | | | | | | | | | | | | |
| Are you a war veteran or widow/widower of a war veteran yet under the Aged Pension age? | | | | | | | | | | | | | | | | | **YES** 🞎 | | | | | **NO** 🞎 | | | |
| Do you operate under an ABN? | | | | | | **YES** 🞎 | | **NO** 🞎 | | | If yes, please call our Accountant to discuss what we need from you. | | | | | | | | | | | | | | | |
| **Family Details** | **Note**, this includes same sex couples | | | | | | | | | | | | | | | | | | | | | | | |
| Spouse’s Name: | Mr. | Mrs. | Ms. | Miss | | |  | | | | | | | | | | | | | | DOB: | | | / / | | | | | |
| Was this their name used on your last tax return? | | | | | | | | | | | | | | | | | | | | **YES** 🞎 | | | **NO** 🞎 |
| E-mail Address: |  | | | | | | | | | | | Details if No: | | | |  | | | | | | | | | | | | |
| Spouse’s TFN: |  | | | | | Spouse’s Occupation: | | | |  | | | | | | | | | | | | | | | | | |
| Spouses adjustable taxable income if we are not doing their tax return: | | | | | | | | |  | | | | | | | | | | $ | | | | | |
| If married / de facto in 2020/2021, what date did this occur: | | | | | | | | |  | | | | | | | | | | | / / | | | |
| **Name and date of birth of Dependent Children (under 18yrs old & or under 25yrs old but University students) living with you.** | | | | | | | | |  | | | | | | | | | | |  | | | |
|  | | | | | | | | |  | | | | | | | | | | |  | | | |
|  | | | | | | | | |  | | | | | | | | | | |  | | | |

|  |  |  |
| --- | --- | --- |
| **ALL CLIENTS – Please reconfirm Bank Account Details for Direct Deposit of Refunds** | | |
| BSB: | ACCT NO.: |
| Acct Name: |  |

**Tax Agent Details (\*(IF we were not Your Agents Last Year)**

|  |  |  |  |
| --- | --- | --- | --- |
| ***Please attach a copy of your previous return as a new Client*** | | | |
| Did an accountant prepare your last Income Tax Return? | **YES** | **NO** |  |
| If yes, please provide contact details of previous accountant: |  | | |
|  |  | | |
|  |  | | |

# Income DETAILS

|  |  |  |  |
| --- | --- | --- | --- |
| Did you receive income from Salary or Wages | **YES** | **NO** | Please attach any PAYG Summaries you may have received. We can download the rest from the ATO portal. It may be useful to bring along/send your last payslip for June 2021 |
| Did you receive any allowances, directors’ fees, bonuses, cents per kilometre, reimbursements and tips etc. | **YES** | **NO** | If amounts for allowances are not shown separately on your payment summaries & are merged with the main earnings, please provide details below. |
| Description of Allowance:  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | Amount:  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | |
| Did you receive an Employment termination payment? | **YES** | **NO** | Please attach **ETP Summary** if you received one |
| Did you receive an Aust Gov’t allowances or payments e.g. Newstart, Youth Allowance, or Sickness Benefit? | **YES** | **NO** | We should be able to download this information from the ATO portal |
| Did you receive an Aust. Government pension or other similar benefits? | **YES** | **NO** | We should be able to download this information from the ATO portal |
| Did you receive income from Australian Annuities or Superannuation income streams? | **YES** | **NO** | Please attach, if you have received one, any **Payment Summary from Super Fund or Life Insurance company or friendly society**. |
| Did you receive any Australian super lump sum payments? | **YES** | **NO** | Please attach any paper work you received |
| Did you receive any Interest including bank or ATO from overpayments and pay any associated TFN tax? | **YES** | **NO** | Please provide details of Bank Accounts and Interest received. |
| Account Details:  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | Interest Amount:  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | |
| Did you receive any Dividend income? | **YES** | **NO** | Please attach all dividend and investment Tax Statements. |
| Did you Participate in an employee share acquisition scheme? | **YES** | **NO** | Please include documents showing the discount you received. |
| Did you receive income from partnerships and/or trusts? | **YES** | **NO** | If yes, we will need to discuss with you what additional information may be required. A copy of the partnership or trust tax return would be a good start. |
| Did you receive any business income? | **YES** | **NO** | If yes, please contact our Accountant to discuss what he may need from you. |
| Did you receive any rental income? | **YES** | **NO** | If yes, please complete the **Rental Schedule** as per the checklist |
| Are you in business as a sub-contractor, or consultant? | **YES** | **NO** | If yes, please call our Accountant to discuss what we may need. |
| Have you made deposits to or withdrawals from a farm managed deposit | **YES** | **NO** | Please attach bank statements for your Farm Management Account. |
| Did you sell a real estate property during the year? | **YES** | **NO** | If unsure of any matter re Your Sale of Residence, please contact our Accountant to discuss |
| Was this your Principle Place of Residence throughout the ownership period? (Note Investment properties are subject to Capital Gains.)  Was it ever rented during the time of your ownership? | **YES**  **YES** | **NO**  **NO** | If it was never rented whilst owned, then it is exempt. If rented at “any time” during legal ownership, then it may be subject to CGT Please call our Accountant to discuss. |
| Did you have any other Capital Gains or losses during the year (other than the Managed Funds)? Eg direct sale of shares/employee share sale? | **YES** | **NO** | If yes, please provide full details of transactions. |
| Did you receive any income from overseas sources? | **YES** | **NO** | Please provide details below. |
| Description of Income  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | Amount  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | |
| Did you receive any bonuses from life assurance or friendly society policies? | **YES** | **NO** | Please attach statements showing amounts received. |
| Did you receive income from forestry managed investments? | **YES** | **NO** | Please attach paperwork. |
| Have you received any other income such as discounts or share rights through an employee share scheme, royalties, scholarships, jury duty etc. | **YES** | **NO** | Please attach any supporting documents showing type of income & any tax paid. For employee share scheme, include the document that explains the discount received. |
| Description of Income  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | Amount  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | |

Deductions **– Please see Substantiation notes at the end of this document to help with deductions**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Do you use your vehicle for work purposes? | | | **YES** | | **NO** | If yes, please provide car details below | | |
| Car 1 Make and Model |  | | Car 2 Make and Model | | | |  | |
| Car 1 Number Plate |  | | Car 2 Number Plate | | | |  | |
| If yes to previous question, do you keep a log book for your car? | | | **YES** | | **NO** | If yes, please enclose the log book and all the receipts for expenses.  If no, use the kms method (see next). | | |
| **To use the kms method,** a detailed reasonable estimate of the kms travelled for work is required, e.g., a diary for two months which is representative of the whole year or, if the travel is spasmodic, a list for each trip. A car provided by your employer, even if salary sacrificed cannot be claimed here. | | | | | | | | |
| Kilometres travelled in car 1 for work | | kms | | Kms travelled in car 2 for work | | | | kms |
| Do you have any other work-related expenses for travel? | | | **YES** | | **NO** | If yes, please provide details below or as an attachment.  If no, please skip the next questions. | | |
| e.g., parking tolls or taxi/Uber fare/air fares accommodation paid by you and **NOT** reimbursed by the Employer?  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | | | Amount  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | |
| Do you have a travel diary/itinerary and accommodation receipts? | | | **YES** | | **NO** | If yes, please attach receipts or listing  If no, please provide what you can below. | | |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Do you have work related **“COMPULSORY”** uniforms and/or other “**PROTECTIVE**” clothing expenses?  Note : Conventional Clothing & Non Compulsory Uniforms  (T Shirts) NOT DEDUCTABLE \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | **YES** | **NO** | | If yes, please provide details below | | | |
| Description  Protective Clothing: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Occupation Specific Clothing: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Compulsory Uniform: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Dry Cleaning: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Laundry (we need the number of loads per week) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | | | | Amount  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Full loads \_\_\_\_\_\_\_ mixed loads \_\_\_\_\_\_\_\_ | | | |
| Sun protection expenses (hat / sun screen etc) **YES  NO** | | | | | | | Amount  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | |
| Education: Did you attend any:  Work related courses at an educational institution?  Or any seminars and courses? | | | | **YES** | **NO** | | If yes, please provide details below | | | |
| **YES** | **NO** | |
| Description  Student Union Fees (only for educational institution): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Course Fees (please make it clear whether the course is government subsidised)  Text Books: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Stationery: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Parking: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Other: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Travel (see below) | | | | | | | Amount  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | |
| You can claim the travel from home to your place of education or from work to your place of education, but you cannot claim for the trip from the place of education to your home if you went to work first.  So, if you travel from home to the place of education and back home again or for that matter anywhere other than work then you are entitled to claim both legs of the journey. | | | | | | | | | | |
| Car 1 Make and Model | |  | | Car 2 Make and Model | | | |  | | |
| Car 1 Number Plate | |  | | Car 2 Number Plate | | | |  | | |
| **To use the kms method,** a detailed reasonable estimate of the kms travelled for work is required, e.g., a diary for one term which is representative of the whole year or, if spasmodic, a list for each trip. Please provide the total kms for the year here. A car provided by your employer, even if salary sacrificed cannot be claimed here. | | | | | | | | | | |
| Kilometres travelled in car 1 for work education | | | kms | Kms travelled in car 2 for work education | | | | | | kms |
| Did you incur any expenses in order to work from your home? | | | | **YES** | **NO** | | If yes, please complete the following **using the information in the Substantiation section** to help you. | | | |
| ***Please keep a diary of two month’s use for any items below that have a private percentage.*** | | | | | | | BUSINESS USE | | AMOUNT | |
|  | Electricity - can be recorded on an hourly basis: | |  | | |  | % | | $ | |
|  | Internet access - apportioned: | |  | | |  | % | | $ | |
|  | Stationery: | |  | | |  | % | | $ | |
|  | Telephone calls for work: | |  | | |  | % | | $ | |
|  | Printer cartridges: | |  | | |  | % | | $ | |
|  | Computer depreciation: | |  | | |  | % | | $ | |
|  | | | |  |  | |  | | | |
| If claiming for home office use during the Covid lockdown periods provide the number of hours worked | | | | **YES ☐** | **NO ☐** | | Amount  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | |

|  |  |  |  |
| --- | --- | --- | --- |
| Did you purchase and tools and equipment for work? | **YES** | **NO** | If yes, please provide details below. **Please attach copy of the invoice** |
| Description (please see substantiation notes)  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | Amount  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
|  |  |  |  |
| Subscriptions, union fees or professional body fees | **YES** | **NO** | If yes, please provide details below |
| Description  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | Amount  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Journals/periodicals | **YES** | **NO** | If yes, please provide details below |
| Description  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | Amount  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
|  |  |  |  |
| Any other work deductions (not detailed above but applies to you) | **YES** | **NO** | If yes, please provide details below |
| Description  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | Amount  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Expenses related to dividend and interest income | **YES** | **NO** | If yes, please provide details below |
| DESCRIPTION (i.e. interest on a loan to purchase shares directly or via a managed fund account)  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | Amount  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Gifts and donations (your receipt **MUST** state, “donations of $2 and over are “tax deductable” and recipient must be an approved charity for tax purposes.) | **YES** | **NO** | If yes, please provide details below. **Please attach copy of tax receipt for donations over $2.** |
| Name of donation recipient  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | Amount  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Cost of managing tax affairs (e.g. tax agent fees): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | Amount  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Number of kms travelled to have tax return completed last year: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | \_\_\_\_\_\_\_\_\_\_\_\_\_\_ KMs |
| Do you have any losses carried forward from previous years? | **YES** | **NO** | If yes, Please Provide Details Below |
| Non Primary Production carried forward losses: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Primary Production carried forward losses: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | Amount  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Have you made any personal superannuation contributions(excluding salary sacrificed super) to a complying fund or retirement savings account during the year?  (For example, to qualify for the Co-Contribution) | **YES** | **NO** | If yes, please provide details below. If you are considering claiming a tax deduction for the contribution, please bring with you the form to notify the superannuation fund you will be claiming a tax deduction. |
| How/When were contributions made:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Name of Fund :\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Policy Number:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | Amount (if not on PAYG Summary)  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Did you make any Superannuation contributions on behalf of spouse | **YES** | **NO** | If yes, please provide details below. |
| How/When were contributions made:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Name of Fund & Policy Number:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | Amount  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Do you have a Forestry Management Investment Scheme Deduction | **YES** | **NO** | If yes, please attach the statement from the manager and details of any interest expense. |
| Do you have Income Protection Insurance? (**paid directly by You, not via your Super)** | **YES** | **NO** | If yes, please provide details below. Note if the income insurance premiums are paid through your superannuation then you can’t claim them here. |
| Name of Fund & Policy Number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | Amount \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

# Tax Offsets

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Did you maintain a person over 16 who is caring for an invalid | **YES** | **NO** | | | | If yes, we will contact you for more information so don’t hesitate to tick yes if you are unsure. | |
| Note since 1 July 2014 the tax offsets (rebates) for dependents, including spouses, have been removed. An offset is only available  if you maintain someone who is caring for an invalid. |  |  | | | |
| Do you have Private Health Insurance? | **YES** | **NO** | | | | We can now download these details from the ATO portal | |
| Does your private health insurance have **“HOSPITAL”** cover for your Spouse & Children including ones living with you that are not yours and your children who do not live with you for the **FULL** year? | **YES** | **NO** | | | | Provide details of cover and number of days covered for HOSPITAL cover IF not the full Year. | |
| Do you owe any money to any government department (e.g. Child Support, HELP debt,, Family Tax Benefit debts)? | **YES** | **NO** | | | | To Whom: |  |
| If you paid child support this financial year, please list the amount here: | **NO** | **$** | | | | |  |
| During the financial year did you live in a remote zone or have you served overseas with the Defence Force? | **YES** | **NO** | | | |  | |
| Location, include postcode if in Australia  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | | | Number of days if less than 183  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | |
| If total days above is less than 183, did you claim a zone rebate last year? | **YES** | | | **NO** | | If No, please list zones for last year as well | |
| Note: If you lived in a zone for more than 183 days, please list the names and dates of birth of your children and whether they were in full time education:  Name DOB  ------------------------------------------------------------------------------------------- | **YES** | | **NO** | |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | **YES** | | **NO** | |

# Other

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Are you aware of an entitlement to the Medicare exemption/ reduction? For example, because you were covered by the Defence Force or you received notification from Centrelink that your benefit included an exemption from Medicare.  For example, temporary residents on a 457 visa. | | | | **YES** | **NO** | |  | |
| **Residency Status** | Resident | Non-resident | Temporary resident | | | **Note,** non-residents and temporary residents are taxed only on income sourced in Australia or subject to CGT on assets that are classified as taxable in Australia. | | |
| Did you become a tax resident of Australia during the financial year? | | | | **YES** | **NO** | | Date: | / / |
| Did you stop being a tax resident of Australia during the financial year? | | | | **YES** | **NO** | | Date: | / / |
| Has the ATO notified you that you have been selected for an audit or other type of review? | | | | **YES** | **NO** | | If yes, please provide a copy of ATO correspondence | |
| Did you receive any capital returns on any listed company shares? | | | | **YES** | **NO** | | If yes, please provide details | |
| Description  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | | | | Amount  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | |
| Did you participate in any share buyback scheme? | | | | **YES** | **NO** | | If yes, please provide details | |
| Description  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | | | | Amount  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | |

# Substantiation

The following are the substantiation rules that you should be aware of. Under self assessment, you are responsible from making sure your tax return meets the substantiation requirements.Usually a receipt is required showing the item purchased, the amount, the date and the name of the supplier is required to claim a tax deduction for a work related expense. Private use may need to be apportioned. Many of the following expenses, where there is a portion of private use, require a two month diary or similar record.

You can claim 50 cents per mixed load and $1 per full load of qualifying uniforms or protective clothing, up to $150 per year. Simply take your average loads per week and multiply it by the number of weeks you worked.

Less Than $300 **–** If you claim less than $300 in work related expenses such as self education, tools, uniforms, protective items, stationery, union fees, etc you do not need to substantiate your claim with receipts. Any claim you make for motor vehicle expenses or travel costs (includes tolls and parking) is not counted towards the $300 limit.

Less Than $10 **–** If each individual expense is less than $10 and the total of all such expenses does not exceed $200 you do not need to keep a receipt but must have a diary entry showing the name of the supplier, date, amount and a description of the purchase. This also applies when you can’t get a receipt such as parking meters.

Allowances **–** Each year the ATO produces a list of what it considers reasonable travel allowances. If your employer pays you an allowance and you do not claim more than the amount listed by the ATO as reasonable you do not have to substantiate with receipts. Though the onus of proof is so onerous that we recommend you keep the receipts so that rather than relying on the ATO discretion you can rely on the legislation. If you are relying on the allowance concessions the ATO will only allow you to claim for certain meals eaten at certain times and if you miss that time a catch up meal can’t be claimed. They also expect you to show credit card entries to prove that you where the one who actually paid for the meal and a diary with the details of you trip. If you are away from home for more than 5 nights you will need to keep a travel diary anyway.

The ATO releases what it considers a reasonable overtime meal allowance each year. If you choose to rely on the reasonable allowance concession you can claim up to this amount even if your employer pays you less but you must be paid the allowance under an award.

Whereas if you keep a receipt, doesn’t matter how much it is you can claim it.

AAT recently accepted the ATO’s opinion that to qualify to deduct the cost of a meal against your overtime meal allowance you must buy and consume the overtime meal while at work. This now means you can’t buy the meal on your way home and claim it. Hopefully this will one day be challenge as the law says in connection with overtime not while working overtime. Consider maybe buying something at lunch time to consume while working overtime, don’t forget to keep a receipt just in case. If you haven’t at least pick up a copy of the price list from where you normally purchase your meal.

Home **–** The ATO allows you 52 cents per hour for every hour you are working at home. This covers electricity and maintenance on the room. Keep the diary for 1 month. Due to COVID you have the option of increasing this to 80 cents an hour but it will mean you cannot claim for your phone, internet, stationary, computer, printer etc. They are all lumped into the 80 cents so it maybe better to opt for 52 cents per hour and claim all the other expenses on an actual basis.

Motor Vehicle **–** By keeping a diary for one month each year you can claim up to 5,000 kilometres per vehicle you own. If you own a car together with another person and it is only their name on the registration papers they can complete a declaration of joint ownership so you can claim it. You are also considered to be the owner of a car even if it is registered in the name of another family member but you are the one who pays all the expenses relating to it.

Telephone **–** To claim STD and mobile calls from your home phone go through one month’s itemised account and work out the numbers that are work related. This percentage of work related calls can be applied to the mobile and STD calls in the other months. Local calls can be apportioned by keeping a diary for one month noting the ratio of private to work related local calls. Line rental can also be apportioned.

Mobile Phones **–** Analyse one month’s statement and apply its ratio of work to private calls to the rest of the year. If your phone calls are not listed on the statement print up screen shots of one month’s recent calls history and write beside each call whether it was for work or private. This ratio can be used to apportion your phone bill. If you haven’t kept records but do need to use your mobile for work you can claim a flat $50 without records.

Commissioner’s Discretion **–** If you have sufficient evidence that you have incurred the expense and would be have been entitled to a deduction if you had a receipt then the ATO must still allow you the deduction but it needs to be beyond doubt that you incurred the expense.

Work related Travel **–** Wage earners can claim their motor vehicle expenses when they meet the substantiation requirements and they travel as follows:

1) Bulky Equipment – Home to work travel is claimable if there is no safe storage at work and as a result you transport bulky equipment between home and work.  Safe storage is defined as similar to your own personal locker.  Therefore, a container on a building site to which all and sundry has a key is not safe storage.  Case S29 prescribed more than 20kg was bulky.  The ATO gives the example of a ladder and drum kit not because they weigh more than 20kg but because they fulfill the difficulty to carry side of bulky.

2) Abnormal workplace, this is defined in ATO material as:

*From your normal workplace to an alternative workplace – for example, a client’s premises – while still on duty and back to your normal workplace or directly home.  From your home to an alternative workplace for work purposes and then to your normal workplace or directly home.*

This includes being sent to another branch or shop to relieve providing you were not employed predominantly to relieve.  It covers seminars and visits to customers.  It also includes work related tasks performed on the way home or to work but, note MT 2027, the task cannot be insignificant such as dropping off the mail. But if you have to travel out of your way to drop off the mail you can claim for this extra distance. For more refer TD 96/42 & TD 96/43.

3) Between Jobs – note this includes travel from home when home is the base of operations or work begins there.  Home can be considered a base of employment if employment related duties have begun before leaving there, providing those employment related duties did not begin merely for your convenience.  Working from home during COVID does not make it your base of operations.

4) Itinerant work – Your job involves travelling to more than one place of work before you return home. In the case of itinerancy you not only get travel between those places of work but also between home and the first and last place of work. Carers are a good example.