tax return checklist | 2009

2009 Individual Tax Return

Name of Taxpayer: ______________________________

Address: ______________________________

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Preferred Contact No: ______________________________

Information Required	Information Provided	Not Applicable
Income	❑	❑
PAYG summaries from employers, Centrelink and/or superannuation funds	❑	❑
Lump sum payments (for example, Employment Termination Payment)	❑	❑
Trust distribution statement, including copy of the trust's tax return	❑	❑
Managed fund annual tax statement and capital gains tax statement	❑	❑
Partnership distribution statement, including a copy of the partnership's tax return	❑	❑
Dividend statements	❑	❑
Bank statements detailing interest earned	❑	❑
Term deposit statements detailing interest earned	❑	❑
Buy/sell contract notes for shares (if any shares were sold)	❑	❑
Work-related Deductions	❑	❑
Details of depreciable assets bought during the year (for example, laptops)	❑	❑
Professional journals / magazines	❑	❑
Professional memberships / subscriptions	❑	❑
Receipts for continuing professional development courses and seminars	❑	❑
Receipts for self-education expenses if related to employment	❑	❑
Receipts or evidence of work-related deductions, such as protective clothing, uniform expenses and travel expenses	❑	❑
Vehicle log book for motor vehicle expenses	❑	❑

Information Required	Information Provided	Not Applicable
Other Deductions	❑	❑
Receipts for donations of $2 and over to registered charities	❑	❑
Expenditure incurred in managing tax affairs (for example, tax agent's fees)	❑	❑
Expenditure incurred in earning investment income (for example, brokerage fees)	❑	❑
Income protection insurance premiums	❑	❑
Rental Property	❑	❑
Annual statement from property agent (if engaging the services of an agent)	❑	❑
Date when property was purchased	❑	❑
Details of depreciable assets bought or scrapped during the year	❑	❑
Expenses incurred which are not detailed on the property agent annual statement, such as water charges, land taxes and insurance premiums	❑	❑
If property is held by more than one individual, please provide details of owners and their legal ownership percentage	❑	❑
If property was disposed off during the income year, information relating to dates and costs associated with the acquisition and disposal of the property	❑	❑
Loan statements for property, showing interest paid for the income year	❑	❑
Period property was rented out during the income year	❑	❑
Records detailing rental income (if not engaging the services of an agent)	❑	❑
Records of expenses relating to the property (if not engaging the services of an agent)	❑	❑
Offsets / Rebates	❑	❑
Details of any superannuation contributions for spouse	❑	❑
Details of dependants, including their age, occupation and income	❑	❑
Details of medical expenses where the total exceeds $1,500 (after Medicare and private health fund rebates)	❑	❑
Private health insurance statement (if insurance is held with your partner, please state who is the primary holder and provide the age of your partner)	❑	❑
If Operating as a Sole Trader	❑	❑
Cashbook, which includes records of drawings taken before the business takings are banked	❑	❑
Copies of BASs lodged	❑	❑
Copies of PAYG summaries for employees	❑	❑
Details of any Government grants, rebates or payments received	❑	❑
Details of superannuation contributions for employees	❑	❑
Payments of salaries and superannuation to associates	❑	❑
Records from accounting software (for examples, trial balance, P&L and balance sheet)	❑	❑
Statements of all liabilities of the business	❑	❑
Superannuation contributions for self-employed persons	❑	❑

Information Required	Information Provided	Not Applicable
Other Information	❑	❑
Copies of IASs lodged	❑	❑
If you have any doubt about any income or expenses you've received or incurred, bring the documents with you	❑	❑
Any other information that you think is relevant	❑	❑

2009 Superannuation Fund Tax Return Checklist

Name of Fund: ______________________________

Address: ______________________________

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Trustee: ______________________________

Preferred Contact No: ______________________________

Information Required	Information Provided	Not Applicable
Bank Statements	❑	❑
Bank statements for the period 1 July 2008 to 30 June 2009	❑	❑
Details of all deposits and withdrawals	❑	❑
Cheque book butts and deposit books	❑	❑
Investments	❑	❑
Copies of annual tax statements for investments in forestry managed investment schemes	❑	❑
Copies of any off-market transfer forms for any in-specie contributions	❑	❑
Copies of confirmations for purchases in forestry managed investment schemes	❑	❑
Copies of confirmations for units purchased in managed funds	❑	❑
Copies of contract notes and settlement statements for any shares purchased	❑	❑
Copies of distribution statements from trusts	❑	❑
Copies of maturity notices for term deposits	❑	❑
Copies of sell notes and settlement statements for shares sold (include original contract notes if possible)	❑	❑
Copies of sell notes for units in managed funds sold (include original purchase notes if possible)	❑	❑
Details of any investments acquired from members or their associates during the income year	❑	❑
Details of any other income, such as rental income	❑	❑
Details of any other investment assets purchased and sold	❑	❑
Details of investment in related parties, including any outstanding distributions to be received	❑	❑
Managed funds distribution statements, annual tax statements and capital gains statements	❑	❑
Dividend statements	❑	❑
Statements of returns of capital (from shares)	❑	❑

Information Required	**Information Provided**	**Not Applicable**
Contributions Received	❑	❑
Records of all employer contributions (including salary sacrifice contributions)	❑	❑
Records of any undeducted personal contributions	❑	❑
Records of any contributions where no TFN was quoted	❑	❑
Written notices from members stating intention to claim deductions for their personal contributions	❑	❑
Acknowledgement notices by trustee to members, confirming receipt of notices for personal contributions	❑	❑
Rollovers	❑	❑
Details of rollovers into the fund	❑	❑
Insurance Policies	❑	❑
Copies of annual life insurance statements provided for members	❑	❑
Benefits Paid	❑	❑
Copies of any lump sum benefits paid to members	❑	❑
Details of pensions paid to members, including copies of PAYG summaries if applicable	❑	❑
Other Information	❑	❑
Auditor's report for the previous financial year and record of audit fees	❑	❑
Copies of IASs and/or BASs lodged	❑	❑
Copies of minutes of meetings	❑	❑
Copies of trustee declarations for any new trustees, or directors of corporate trustees	❑	❑
Copy of investment strategy	❑	❑
Record of all members as at 30 June 2009	❑	❑
If you have any doubt about any income or expenses you've received or incurred, bring the documents with you	❑	❑
Any other information that you think is relevant	❑	❑

2009 Company, Trust or Partnership Tax Return Checklist

Name of Entity: ______________________________

Address: ______________________________

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Contact Person: ______________________________

Preferred Contact No: ______________________________

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

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

Information Required	Information Provided	Not Applicable
Additional Information – Company	❑	❑
Auditor's report (if applicable)	❑	❑
Copies of all BASs or IASs lodged for the year	❑	❑
Copies of minutes of company meetings	❑	❑
If you have any doubt about any income or expenses the company has received or incurred, bring the documents with you	❑	❑
Any other information that you think is relevant	❑	❑
Additional Information – Trust	❑	❑
Copies of all BASs or IASs lodged for the year	❑	❑
Copies of minutes of trust meetings, in particular distribution resolutions	❑	❑
Copy of trust deed, if not already supplied	❑	❑
Details of any units redeemed or issued during the year	❑	❑
Details of any unpaid present entitlements to beneficiaries	❑	❑
If trust was resettled during the year, please provide details	❑	❑
If you have any doubt about any income or expenses the trust has received or incurred, bring the documents with you	❑	❑
Additional Information – Partnership	❑	❑
Copies of all BASs or IASs lodged for the year	❑	❑
Copies of minutes of partnership meetings	❑	❑
Copy of partnership agreement	❑	❑
If the partnership was (re)structured during the year, please provide details	❑	❑
If you have any doubt about any income or expenses the partnership has received or incurred, bring the documents with you	❑	❑