



2017 individual income tax return checklist

Full Name			
Tax File Number		Are you an Australian resident?	YES / NO
ABN (if applicable)			
Date of birth		Age at 30 June 2017	
Name changed since last return? (If yes, what is your previous name?)	YES / NO		
Address			
Address (postal) (Put 'as above' if the same)			
Telephone contacts	Mobile: Business Hours (work) : After Hours (home):		
Email			
Electronic Banking Details	BSB: Account Number: Account Name:		
Occupation	Do you run your own business as a sole trader? YES / NO Do you run a business in a company/trust/partnership? YES / NO		

Spouse's full name	
Spouse's date of birth	
Spouse's TFN	
Approximate Income (if known)	

Continued ...

1. Do you have any dependants (children up to the age of 21, full time students under the age of 25, parents or parents in law) living with you?

YES/NO.....If YES, please provide short summary of the details below:

FULL NAME	DATE OF BIRTH	RELATIONSHIP TO YOU
1.		
2.		
3.		
4.		

2. Have you had a change in marital status during the income year? (Please circle)

YES / NO

3. Have you had a change in occupation or started a new job during the income year? (Please circle)

YES / NO

4. Have you had a change of address during the income year? (Please circle)

YES / NO

5. Did you buy or sell any assets during the income year? (Please circle)
(e.g., shares, rental property, main residence)

YES/NO.....If YES, please provide short summary of the details below:

Type of asset (e.g., shares/ holiday home)	Date acquired (approx)	Price sold for (approx)

6. Was last year's return prepared by a registered tax agent (other than our firm) **YES / NO**

If YES, do you authorise our firm to contact your previous accountant directly and request copies of relevant documents if needed? **YES / NO**

If YES, please provide short summary of the details below:

Firm Name	
Accountant Name	
Contact Details	
Details of work done	

INCOME – PLEASE PROVIDE EVIDENCE	Yes	No	Unsure
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 payments			
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. Gross 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 (as a sole trader)			
16. Deferred non-commercial business losses			
17. Net farm management deposits or repayments			
18. Capital gains			
19. Foreign entities:			
– Direct or indirect interests in a controlled foreign company			
– Transfer of property or services to a non-resident trust			
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 below)			

DEDUCTIONS – PLEASE PROVIDE EVIDENCE	Yes	No	Unsure
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)			
D4. Work related self-education expenses			
Course taken at educational institution:			
– Union fees			
– Course fees			
– Books, stationery			
– Travel			
– Other (please specify)			
D5. Other work related expenses			
Home office expenses			
Computer and software			
Telephone/mobile phone			
Tools and equipment			
Subscriptions and union fees			
Journals/periodicals			

DEDUCTIONS – PLEASE PROVIDE EVIDENCE	Yes	No	Unsure
D5. Other work related expenses (<i>continued...</i>)			
Depreciation			
Sun protection products (i.e., sunscreen and sunglasses)			
Seminars and courses not at an educational institution			
Any other work related deductions (please specify)			
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. Deductible amount of undeducted purchase price of a foreign pension or annuity			
D12. Personal superannuation contributions			
Full name of fund: Account no: Fund ABN: Fund TFN:.....			
– Do you pass the 10% test?			
– Have you provided the fund a notice of intention to deduct the contribution?			
– Has this notice been acknowledged by the fund?			
D13. Deduction for project pool			
D14. Forestry managed investment scheme deduction			
D15. Other deductions (please specify)			
L1. Tax losses of earlier income years			

TAX OFFSETS/REBATES – PLEASE PROVIDE EVIDENCE		Yes	No	Unsure
T1.	Are you a senior Australian or a pensioner?			
T2.	Did you receive an Australian superannuation income stream?			
T3.	Did you make superannuation contributions on behalf of your spouse?			
T4.	Did you live in a remote area of Australia or serve overseas with the Australian defence force or the UN armed force in the 2017 income year?			
T5.	Did you have net medical expenses for disability aids, attendant care or aged care in the 2017 income year?			
T6.	Did you maintain a dependant who is unable to work due to invalidity or carer obligations in the 2017 income year?			
T7.	Are you entitled to claim the landcare and water facility tax offset?			
T8.	Are you involved in an early stage venture capital limited partnership?			
T9.	Are you an early stage investor in an early stage innovation company?			
T10.	Are you entitled to any other non-refundable tax offsets?			
T11.	Are you entitled to any other refundable tax offsets?			

OTHER RELEVANT INFORMATION – PLEASE PROVIDE EVIDENCE	Yes	No	Unsure
M1. Are you entitled to the Medicare levy exemption or reduction in the 2017 income year?			
<i>(If yes, please specify)</i>			
M2. Did you and your spouse/dependants have private health insurance in the 2017 income year? <i>(If yes, please provide the annual statement received from your health fund)</i>			
A1. Were you under the age of 18 on 30 June 2017?			
A2. Did you become an Australian tax resident at any time during the income year?			
A3. Did you cease to be an Australian tax resident at any time during the income year?			
A4. Are you a working holiday maker in Australia on a 417 (working holiday) visa or 462 (working holiday) visa?			
Did you make a non-deductible (non-concessional) personal super contribution?			
Do you have a HELP liability, Student Financial Supplement Loan debt, Student Start-up Loan debt or Trade Support Loan debt?			
Did you pay PAYG Income Tax Instalments during the financial year?			
Did a trust or company distribute income to you in respect of which Family Trust Distribution Tax (FTDT) was paid by the trust or company?			
Do you have a loan with a private company at 30 June 2017 or has such a loan amount been forgiven in the 2017 income year? Has a private company made a payment to you in the 2017 income year (other than a dividend)? <i>(If yes, please specify)</i>			
Family Tax Benefit ('FTB'):			
– Did you have care of a dependent child in the 2017 income year?			
– Did you or your spouse receive FTB through the Department of Human Services in the 2017 income year? NB: Lump Sum claims must be made through mygov before 30 June 2018.			

OTHER RELEVANT INFORMATION – PLEASE PROVIDE EVIDENCE	Yes	No	Unsure
Income tests information			
IT1 Do you have any reportable fringe benefits amounts in the 2017 income year?			
IT2 Do you have any reportable employer superannuation contributions in the 2017 income year?			
IT3 Did you receive any tax-free government pensions in the 2017 income year?			
IT4 Did you receive any target foreign income in the 2017 income year?			
IT5 Did you have a net financial investment loss in the 2017 income year?			
IT6 Did you have a net rental property loss in the 2017 income year?			
IT7 Did you pay child support in the 2017 income year?			
IT8 Number of dependent children?			
Spouse details (if applicable)			
<ul style="list-style-type: none"> – Did you have a spouse for the full year from 1 July 2016 to 30 June 2017? If you had a spouse for only part of the income year, please specify the dates between 1 July 2016 to 30 June 2017 when you had a spouse: From ____ / ____ / ____ to ____ / ____ / ____ 			
<ul style="list-style-type: none"> – What was your spouse's taxable income for the 2017 income year? \$ 			
<ul style="list-style-type: none"> – 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? 			
<ul style="list-style-type: none"> – 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 2017 income year? 			
<ul style="list-style-type: none"> – Did your spouse have any reportable fringe benefits amounts for the 2017 income year? 			
<ul style="list-style-type: none"> – Did your spouse receive any Australian Government pensions or allowances (not including exempt pension income) in the 2017 income year? 			
<ul style="list-style-type: none"> – Did your spouse receive any exempt pension income in the 2017 income year? 			

OTHER RELEVANT INFORMATION – PLEASE PROVIDE EVIDENCE	Yes	No	Unsure
– Did your spouse receive any tax-free government pensions paid under the <i>Military Rehabilitation and Compensation Act 2004</i> ?			
– Does your spouse have any reportable employer superannuation contributions or deductible personal superannuation contributions for the 2017 income year??			
– Did your spouse receive any 'target foreign income' in the 2017 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 2017 income year?			
– Did your spouse pay child support during the 2017 income year?			
– If your spouse is aged between their preservation age and 59 years old, did they receive a superannuation lump sum (other than a death benefit) during the 2017 income year that included a taxed element that does not exceed their low rate cap?			

Terms of Engagement

In engaging us to prepare and lodge your income tax return, it is important for you to understand the following:

- ☐ You are responsible for the accuracy and completeness of the particulars and information provided to us by you.
- ☐ Any advice we provide is only an opinion based on our knowledge of your particular circumstances.
- ☐ You have obligations under the self-assessment regime to keep full and proper records in order to facilitate the preparation of accurate returns.
- ☐ We cannot provide taxation services if we find that information on which those services are to be based contain false or misleading information, or omit material information, and you are not prepared to appropriately amend that information.

Our services will be provided to you on a fee for service basis. Our fees are outlined in our schedule of fees and are inclusive of GST.

Our fee arrangement is based on the expected amount of time and the level of staff required to complete the services agreed. This fee arrangement may be subject to change if circumstances change or complexities arise.

An invoice will be issued upon completion of the agreed services.

Our liability is limited by a scheme approved under Professional Standards legislation.

Further information on the scheme is available from the Professional Standards Councils' website:
<http://www.professionalstandardscouncil.gov.au>

Acknowledgement of terms of engagement

I confirm that I understand and agree to your terms of engagement, and acknowledge my responsibilities as set out in the terms of engagement.

Name (print).....

Signature of taxpayer **Dated:**/...../.....



2017 Client substantiation declaration (Resident)

I **confirm** that Advantage Accountancy ('you') have advised me that I must demonstrate that I have incurred an expense for income producing purposes. In addition, you have advised me of the stringent substantiation legislation I must satisfy in relation to work, car and business travel expenses.

In addition, you have informed me that I must obtain original receipts and keep them for a minimum of five years from the date my return is lodged. The receipts must contain the following details:

- Name of supplier
- Amount of expense
- Nature of goods and services (noting that I can personally record the specific type of items purchased or expenditure incurred up to the date of lodgment of my return where not adequately noted by the supplier on the receipt)
- Date of expense (which I am able to personally record where not noted by the supplier), and
- The date of the documents.

Penalties to apply with incorrect returns

You have also advised me that additional tax, penalties, interest and possible prosecution action may be taken against me by the ATO if I provide details which lead to an incorrect tax return being lodged.

In addition, you have informed me that an important feature of the tax agent services regime that commenced on 1 March 2010 is the provision of a "safe harbour" protection from penalties in certain circumstances for taxpayers who engage registered tax agents.

You have also advised me that in order to obtain the benefits of "safe harbour" protection, I must provide you with "all relevant taxation information" to enable accurate statements to be provided to the Australian Taxation Office.

Income from sources in and out of Australia for the year of income

You have advised me that as an Australian resident, I must declare income from all sources, in **and out** of Australia, including net capital gains received, for the year of income in my tax return.

Apportionment

Where items are used for both business and private purposes (e.g., car, mobile telephone, home telephone, computer etc.), I have records to verify my business usage claim. In addition, my employer will verify that it was necessary to incur such expenditure in earning my assessable income. Further, I have instructed you to prepare the return based on me being able to produce these records, if required.

Audit matters

I further confirm that:

- I. I am aware of the procedures to follow if a document is lost or destroyed;
- II. I may be required to verify any income or expense item noted in my return in the event of an ATO audit;
- III. I understand the substantiation schedules I completed for all work, car and travel expense claims under self-assessment;
- IV. I understand that, for the purposes of obtaining "safe harbour" protection, it remains my responsibility to properly record matters relating to my tax affairs and to bring all of the relevant facts to your attention in order to show reasonable care; and
- V. I have read and understood the return prepared for me.

Client substantiation declaration continued

I declare that:

- a. I have disclosed, and you have returned, all of the income including net capital gains which I have earned/received, for the 2017 income year.
- b. All income declared, claims for deductions and tax offsets/rebates included in my return are based on my specific instructions and advice that I satisfy the relevant taxation requirements.
- c. I have all receipts or documentation necessary to substantiate the above claims and I will make them available if required by the ATO; and
- d. You have clarified what written evidence (including car/travel records) will be required during an audit and penalties (including prosecution) that may be applied if incorrect claims are identified in an audit situation.

Name (print).....

Signature of taxpayer***Dated:***/...../.....