

INCOME (PLEASE OBTAIN EVIDENCE WHERE APPLICABLE)

1. Salary and wages NB: have you received all your payment summaries from all your employers? Obtain and attach PAYG summaries. Non cash benefits received in relation to employment been included or compensation payments for lost wages? Compare to ATO Portal report.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
2. Allowances, directors' fees, bonuses, cents per kilometre, reimbursements and tips etc. Whether or not shown on your payment summary - individual non-business. If you received a travel allowance or an overtime meal allowance paid under an industrial law, award or agreement you do not have to include it on your tax return if: <ul style="list-style-type: none">• It was not shown on your payment summary• It does not exceed the Commissioner's reasonable allowance amount; and• You spent the whole amount on deductible expenses. NB: receipt of an allowance does not automatically entitle an employee to a deduction. Compare to ATO Portal report.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
3. Employer lump sum payments (unused annual leave and long service leave) NB: see labels A and B on payment summary which contains the relevant information. Have the payments been dissected into the appropriate components and the correct amounts included in the taxpayers income? Compare to ATO Portal report.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
4. Employment termination payments (ETP) NB: Do you have the ETP payment summary? Have the payments been dissected into the appropriate components and the correct amounts included in the taxpayers income? Compare to ATO Portal report.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
5. Aust Government allowances and payments (e.g. newstart, youth allowance, sickness allowance or special benefits, or other education or training allowances). NB: provide details of all taxable allowances paid Commonwealth Government. Check to determine whether it is assessable or exempt income. Compare to ATO Portal report.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
6. Aust. Government pensions and other similar benefits	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>

	NB: see payment summary. Compare to ATO Portal report.			
7.	<p>Australian Annuities and Superannuation income streams</p> <p>NB: see payment summary received from super fund, life insurance company or friendly society. Obtain details of taxable and rebateable components of pension. Compare to ATO Portal report.</p>	<p>YES <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
8.	<p>Australian superannuation lump sum payments</p> <p>NB: see payment summary- superannuation lump sum received from super fund. Superannuation lump sums paid from a taxed source to a person aged 60 or over are tax free. Lump sums paid to persons under 60 are still taxable – obtain details of recipient’s age. Compare to ATO Portal report.</p>	<p>YES <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
9.	<p>Attributed Personal Services Income (PSI)</p> <p>NB: obtain all payment summaries – personal services attributed income and details of any other personal services attributed to the taxpayer. See TR 2003/6 to determine whether any assessable income needs to be included as a result of the alienation of personal services income provisions.</p>	<p>YES <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
10	<p>Gross Interest</p> <p>NB: Gross up any interest where tax has previously been withheld e.g. TFN withholding tax or foreign tax. Compare to ATO Portal report.</p>	<p>YES <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
11	<p>Dividends</p> <p>(Has the taxpayer satisfied the 45 day rule? If not, can the taxpayer satisfy the small shareholder franking rebate entitlement exemption (less than \$5,000 worth of imputation credits in a year)? Compare to ATO Portal report.</p> <p>NB: include dividend reinvestment dividends. See dividend statements. Compare to ATO Portal report.</p>	<p>YES <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
12	<p>Employee share schemes</p> <p>■ Discount on Share or rights received under Employee Share scheme (see payment summary for details).</p> <p>NB: Share scheme’s – From 1 July, 2009 onwards discounts on shares and rights you acquire under ESS will generally be included in your assessable income in the year in which you</p>	<p>YES <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>

	acquire the shares or rights. However deferral is possible under limited circumstances. Compare to ATO Portal report.			
	<ul style="list-style-type: none"> • SUPPLEMENT INCOME OR LOSS You must complete the supplement return (see supplement checklist) if the Taxpayer had any of the following types of income or losses. <ul style="list-style-type: none"> • Partnership and trust distributions • Income from a business (including one where you were self-employed) • Income under a PAYG voluntary agreement • Income from which an amount was withheld because you did not quote your ABN • Income received as an independent contractor under a labour hire arrangement • Income you earned as a non-employee taxi driver – for example, a driver operating under a standard bailment agreement with an owner-operator • Income from which an amount was withheld due to the operation of foreign resident withholding • Income you deposited into a farm management account • Income you withdrew from a farm management account • A capital gain – for example, on disposal of a capital gains tax (CGT) asset • A distribution from a foreign entity • Income attributed to you from a controlled foreign company, foreign investment fund, foreign life policy or a transferor trust (foreign income) • Income received from a foreign source, including foreign pensions and foreign employment income, and foreign dividends • Rent • Bonuses from life insurance companies and friendly societies • Forestry managed investment scheme income 			
13	Income from partnerships and/or trusts NB: provide details of the partnership, trust or a managed trust fund and type of income received. Identify tax credits that are available. Consider cost base adjustments for tax free distributions from a trust (CGT event E4). Compare to ATO Portal report.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
14	Personal Services Income as a sole trader (See ATO publication Business and professional items (NAT 2543 – available from 28 June 2012 for 2011/12) before completing this section). NB: Check if taxpayer received income predominantly (80% or more) from the one source and did not have a personal services business determination in place.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
15	Net income or loss from business NB: complete a business and professional item schedule.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>

16	<p>Deferred Non-commercial Business Losses</p> <p>(From 1 July 2009 taxpayers with Adjusted Taxable Income (ATI) over \$250,000 will not generally be able to deduct losses from non-commercial business activities against other assessable income – the resultant losses will be quarantined unless commissioners discretion granted).</p> <p>NB: if yes, see TR 2001/14.</p>	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
17	<p>Farm Management Deposits/Withdrawals – primary producers only.</p> <p>Has the taxpayer made:</p> <ul style="list-style-type: none"> • Deductible deposits • Early repayments exceptional circumstances • Early repayments natural disasters • Other repayments 	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
18	<p>Capital Gains or losses – any assets disposed of? Refer to ATO’s capital gains checklist (http://www.ato.gov.au/individuals/content.aspx?doc=/content/00313607.htm - available from 28 June 2012 for 2011/12)</p> <p>NB: obtain a description of the asset, the purchase date, the purchase cost, the date and amount of any expenditure incurred by the taxpayer that forms part of the asset’s cost base including eligible incidental costs, the sale date, and the sale proceeds amount. CGT concessions apply? Compare to ATO Portal.</p>	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
19	<p>Income from controlled foreign entities</p> <p>(Direct or indirect interest in a foreign company/ trust/ FIF Fund or foreign life assurance policy).</p>	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
20	<p>Foreign source income (including foreign pensions and rents from foreign assets)</p> <p>As from 1 July 2009 Foreign employment income is now taxable (limited specific exemptions can apply).</p> <p>NB: obtain details of country, amount received, exchange rate utilised and any foreign tax withheld. Foreign tax needs to be included as assessable income.</p>	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
21	<p>Rent</p> <p>(Assess whether the taxpayer can claim a deduction for the construction costs of the property, or any structural improvements). NB: prepare rental schedule worksheet(s).</p>	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>

22	Bonuses from life insurance companies and friendly societies NB: obtain documentation regarding bonuses received on insurance bonds issued by life insurers and friendly societies. Bonuses are tax free if cashed in after 10 years. If not, the bonuses may be taxable and a rebate can be claimed.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
23	Forestry managed investment scheme income	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
24	Other income Has the taxpayer received any other income, for example: <ul style="list-style-type: none"> • Foreign exchange gains • Royalties • Scholarships • Lump sum in arrears • Assessable professional income of an author, musician, artist, or sportsperson • ATO interest remitted 	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
INCOME TEST				
IT1.	Total Reportable Fringe Benefits Amount (RFBA) NB: see payment summary. Compare to ATO Portal report.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
IT2.	Reportable employer superannuation contributions (RESC) (Beware – SGC amount should be excluded from this figure). NB: this amount should refer to employee salary sacrificed superannuation component only. Compare to ATO Portal report.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
IT3.	Tax-free government pensions	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
IT4.	Target foreign income	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
IT5.	Net financial investment loss	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
IT6.	Net rental property loss	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
IT7.	Child support you paid	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
DEDUCTIONS (PLEASE OBTAIN EVIDENCE)				
D1.	Work related car expenses	YES	NO	N/A

	NB: if yes, choose from 4 methods. Ensure substantiation requirements have been satisfied.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D2.	<p>Work related travel expenses</p> <p>If employee domestic travel/overseas travel within reasonable allowance – no need to include allowance provided the allowance amount fully expended and no deduction being claimed.</p> <p>NB: if private travel included, apportion.</p> <ul style="list-style-type: none"> If a claim is more than reasonable allowance rates, do you have receipts for the expenses? <p>NB: see TD 2005/32</p> <ul style="list-style-type: none"> Do you have a travel diary/itinerary and accommodation receipts? <p>Employee without reasonable travel allowance (domestic and overseas). If travel is for 6 or more continuous nights, do you have a travel diary or itinerary?</p> <p>Other work related travel expenses e.g. borrowed car</p> <p>Please specify:</p>	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
D3.	<p>Work related uniform and other clothing expenses</p> <ul style="list-style-type: none"> ➤ Protective clothing ➤ Occupation specific clothing ➤ Non-compulsory uniform ➤ Conventional clothing ➤ Laundry (up to \$150 without receipts) ➤ Dry cleaning <p>NB You can only claim laundry and dry cleaning expenses in respect of work-related uniforms and occupational specific clothing – refer TR 94/22 and TR 98/9</p>	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
D4.	<p>Work related self-education expenses (formal courses at a place of education)</p> <p>Is the total amount claimed in excess of \$250 of all educational costs including child care, capital and travel costs?</p> <ul style="list-style-type: none"> ➤ Student union fees ➤ Course fees (excluding HELP payments) ➤ Travel ➤ Text books <p>Other</p>	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>

D5.	<p>Other work related expenses</p> <p>Seminars and courses not at an educational institution but related to your work</p> <ul style="list-style-type: none"> • Seminar and course fees • Other <ul style="list-style-type: none"> ➤ Home office expenses (34 cents per hour estimate method available) ➤ Computer and software ➤ Telephone/mobile phone/internet connection ➤ Tools and equipment ➤ Subscriptions, union fees or professional body fees ➤ Journals/periodicals ➤ Expenses in relation to allowances (ie overtime meals) ➤ Sun protection clothing ➤ Depreciation <p>Any other work deductions</p> <p>Please specify:</p>	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
D6.	<p>Low value pool</p> <p>NB: for depreciating assets valued under \$1,000.</p>	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
D7.	<p>Interest deductions</p>	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
D8.	<p>Dividend deductions</p> <p>NB: listed investment company (LIC) check dividend statements for LIC discount.</p>	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
D9.	<p>Gifts and donations</p> <p>NB: make sure paid to a gift deductible recipient (DGR)</p>	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
D10.	<p>Cost of managing tax affairs (e.g. tax agent fees, general interest charge)</p> <p>NB: travel costs to visit agent is allowable</p>	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
D11.	<p>Deductible amount of undeducted purchase price of a foreign pension or annuity</p>	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
D12.	<p>Non-employer sponsored (personal) superannuation contributions</p> <p>(Employees can claim a tax deduction for a superannuation under certain eligibility rules (see 10% rule). Also, self employed contribution taxpayers may be able to claim contributions to a super fund up to age 75 provided no more than 10% of their assessable income is attributable to their employment (see 10% rule)).</p> <p>Full name of the fund:</p>	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>

	ABN and/or TFN of the fund: Policy/account number:			
D13.	Capital expenditure directly connected with a project pool	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
D14.	Forestry management investment scheme deduction NB Product or private ruling information required	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
D15.	Other deductions (E.g. income protection insurance, black hole expenditure, etc.) Please specify:	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
LOSSES				
L1.	Tax losses of earlier income years (Provide details exempt income). (Gifts and superannuation deductions cannot create a loss). Check if non-commercial loss rule applies.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
TAX OFFSETS (FORMERLY CALLED REBATES)				
T1.	Do you have a dependant spouse (without child), child-housekeeper or housekeeper? NB: A person's ATI is made up of taxable income, reportable superannuation contributions, adjusted fringe benefits (reportable fringe benefits amounts multiplied by 0.535), certain government pensions or benefits, target foreign income, net financial investment losses. Less child maintenance expenditure (CME) Calculated Adjusted taxable income (ATI) <ul style="list-style-type: none"> • Taxable income • Reportable employer superannuation contributions • Your deductible personal superannuation contributions • Adjusted fringe benefits amount (total reportable fringe benefits amount multiplied by 0.535) • Certain tax free government pensions or benefits • Target foreign income • Net financial investment losses • Net rental property losses • <u>Less</u> child support maintenance payments 	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>

	For the 2011/12 income tax year, if your spouse was born on or after 1 July 1971, you <u>may</u> only be entitled to claim for your spouse at Item T8 or T10 (if eligible)”			
T2.	Are you a Senior Australian ?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
T3.	Are you a Pensioner and answered NO in offset T2 ?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
T4.	Australian Superannuation Income Stream (If you have shown income from superannuation at item 7, you may be entitled to a tax offset equal to 15% of the taxed element or 10% of the untaxed element).	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
T5.	Do you have Private health insurance ? If yes, please provide Health Insurance Insurer Name, Policy Number, type of cover and excess level; NB: see private health insurance statement. Was it for full or part of year ?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
T6.	Education tax refund Not available to claim in 2011/12.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
T7.	Superannuation contributions on behalf of spouse NB: income test applies to spouse.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
T8.	Do you live in a remote zone or did you serve overseas with defence forces?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
T9.	Do you have net medical expenses over \$2060? NB: does not include cosmetic surgery.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
T10.	Did you maintain a dependent parent, parent in-law or invalid relative ? NB: subject to ATI eligibility test for both taxpayer and dependent.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
T11.	Land care and water facility	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
T12.	Matured aged worker offset – Net income from working	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
T13.	Are you claiming Entrepreneurs tax offset ? As of 1 July 2009 subject to income test on both taxpayer & spouse. Require SBE turnover and SBE net income.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>

T14.	Other tax offsets	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
	Please specify:			
OTHER				
1.	Are you entitled to the Medicare exemption/ reduction?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
2.	Medicare Levy Surcharge – mandatory item <ul style="list-style-type: none"> • Were you and all your dependants covered for the whole period? • Did you have Hospital cover for a full year? If not, when did the plan commence? • What is the excess on the plan? 	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
3.	Are you exempt from paying the flood levy?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
4.	Are you under 18 years of age on 30 June 2012?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
5.	Did you become a tax resident or stop being a tax resident of Australia in the 2011/12 year?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
6.	Did a trust, company or partnership distribute anything to you on which Family Trust Distributions Tax has been paid?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
7.	Did you receive a distribution from a trust on which the trustee was liable to ultimate beneficiary non-disclosure tax?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
8.	Did a trust, of which you are a beneficiary, make a Family Trust Election?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
9.	Has the ATO notified you that you have been selected for an audit or other type of review?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
10.	Did you pay any tax more than 14 days before the due date of that tax (including HELP/PELS)?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
11.	Do you have an asset register for CGT purposes?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
12.	Do you owe any money to any government department (e.g. Child Support, HELP, Family Tax Benefit debts)?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
13.	Did you receive a loan as a private company shareholder or have such a loan forgiven?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
14.	Did you make a loan to or forgive a debt of a private company?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>

15.	Did you enter into a PAYG Voluntary Agreement?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
16.	Have you paid PAYG Instalments? Provide details.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
17.	Did you receive any tax free distribution from a unit trust or fixed trust? (reduce cost base or interest in trust units)	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
18.	Did you receive any exempt income?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
19.	Did you make personal non deductible contributions to your super fund?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
20.	Were you terminated from employment during the year?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
21.	Did you receive any capital returns on any listed company shares?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
22.	Did you participate in any share buyback scheme?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
23.	Did you incur any expenses in establishing or ceasing a business?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
24.	If you are a subcontractor, did you earn the majority of your income from one head contractor?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>
25.	If you had a spouse during 2011/12 and completed T1, T2, T3, M1, M2, T7, T10, T13, you need to complete various amounts for the spouse details.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>