

Section K: CHECKLISTS – INCOME TAX

K1: Individual Income Tax Return Checklist

How to use this document:

This checklist is designed to assist in the determination and assessment of tax related issues and information required.

[Disclaimer](#)

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INDIVIDUAL CHECKLIST

Name of Client:

Tax File Number:

Australian Business Number (ABN):

Date of Birth:

General	Y	N	N/A
<ul style="list-style-type: none"> Are you an Australian Resident for tax purposes? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Is this client deceased? If so, please provide a copy of death certificate and further details below: <p>Date of death:</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> If you are a new client, please provide a copy of your previous year tax return OR your latest lodged return. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income (Labels I1 to I11)	Y	N	N/A
<ul style="list-style-type: none"> Did you earn a salary or wage during the year? <p>Please provide copies of all PAYG Summaries</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> As a salary and wage earner, did or do you have a salary sacrifice arrangement for superannuation with your employer? <p>If yes, please provide further details.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> If you have been unable to get a PAYG Summary from an employer, as above, have you completed an appropriate statutory declaration? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Did you receive non cash benefits from your employer during the year? <p>If so, Please provide further details</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Did you receive any compensation payments for lost wages during the year? <p>If so, Please provide further details and evidence documents as applicable.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Did you receive any allowances of any kind, directors' fees, bonuses, cents per kilometre reimbursement, tips etc, over and above the items listed above? <p>If so, Please provide further details and evidence documents as applicable.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Did you receive payments for unused long service or annual leave? <p>If so, Please provide further details and evidence documents as applicable.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Did you receive an eligible termination payment? <p>If so, Please provide further details and evidence documents as applicable.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

INDIVIDUAL CHECKLIST

Income (Labels I1 to I11) (Cont.)	Y	N	N/A
<ul style="list-style-type: none"> Did you receive a bona fide redundancy, approved retirement scheme or invalidity payment? <p>If so, Please provide further details and evidence documents as applicable.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Did you receive a benefit payment from the Government during the year? <p>If so, Please provide further details and evidence documents as applicable.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Did you receive annuity payments or superannuation pensions? <p>If so, Please provide further details and evidence documents as applicable.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Did you receive any personal services income (not as a sole trader)? <p>If so, Please provide further details and evidence documents as applicable, including PAYG Payment Summaries.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Did you receive any interest income, including interest from the ATO on overpayments of tax and any associated TFN tax? <p>If so, Please provide further details and bank statement confirmation as applicable.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Did you received a dividend by cash or a dividend reinvestment plan (DRP), or from a related entity? <p>If so please provide all details and dividend payment advices indicating as such. including franking credits</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Did you participate in any share buyback plan? <p>If so, please provide further details.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

INDIVIDUAL CHECKLIST

Income (Labels I1 to I11) (Cont.)	Y	N	N/A
<ul style="list-style-type: none"> • Did you have any of the following types of income or losses? <p>If so, please provide further details by completing the supplementary checklist.</p> <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 • Rental income / losses • Bonuses from life insurance companies and friendly societies • Forestry managed investment scheme income • Any other income not shown above 			

INDIVIDUAL CHECKLIST

Expenses (Labels D1 to D10)	Y	N	N/A
D1 – Work related car expenses			
<ul style="list-style-type: none"> Do you use your own motor vehicle for work-related purposes? (NOTE: Work related generally excludes travel from home to a single work location) <p>If yes, please provide details of the motor vehicle as follows:</p> <p>Date of purchase: Purchase Price: Total kilometres travelled in the tax year:</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Did you keep an accurate log book for the year? <p>If yes, please provide further details as follows:</p> <p>Total kilometres travelled in the tax year: Total business kilometres travelled in the tax year:</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Have you kept accurate records of all motor vehicle expenses (fuel/oil, servicing and maintenance, licensing and registration, interest on financial agreements etc etc)? <p>Please provide further details.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Have you disposed of any motor vehicles in the current year? <p>Please provide further details.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D2 – Work related travel expenses	Y	N	N/A
<ul style="list-style-type: none"> Did you incur any work-related travel expenses during the year? (NOTE: Work related generally excludes travel from home to a single work location) <p>If yes, please further details.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Were any of the above expenses of a private or entertainment nature? <p>If no, were they reimbursed by your employer been included? (please provide details and values)</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Were you away from you principal home for more than six or more nights? <p>If yes, please provide further details.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

INDIVIDUAL CHECKLIST

D3 – Work related uniform costs, etc.	Y	N	N/A
<ul style="list-style-type: none"> Does your employer or principal income source require you, by policy, to purchase and wear uniform or specific industry attire? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Please provide details of costs incurred during the period, including purchases and laundry costs not refunded by your employer.			
D4 – Work related education costs	Y	N	N/A
<ul style="list-style-type: none"> Does your employer or principal income source require you to self educate? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Please provide details of costs incurred during the period not refunded by your employer.			
D5 – Other work related expenses	Y	N	N/A
<ul style="list-style-type: none"> Did you incur any other costs, not refunded to you, in relation to your employment or principal income source? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
For example:			
<ul style="list-style-type: none"> Telephone rental and calls (if the Taxpayer is required to be on call on a regular basis) 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Subscriptions to associations and unions 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Tools and equipment 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Computer related costs (eg. if you are required to use their own computer for work purposes and has kept a record of the business usage with a diary) 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Costs of attending seminars and workshops 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D1 to D5 – Substantiation	Y	N	N/A
<ul style="list-style-type: none"> For all costs exceeding \$300, have you kept accurate records to substantiate these costs? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D7 – Interest and Dividend Deductions	Y	N	N/A
<ul style="list-style-type: none"> Did you borrow any funds for the purchase of shares or other assessable income producing assets? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If yes, please details, including of all interest, fees and borrowing costs incurred?			

INDIVIDUAL CHECKLIST

D8 – Gifts and Donations	Y	N	N/A
<ul style="list-style-type: none"> Have you made any donations to a deductible gift recipients (DGRs) during the year? <p>For all donations in excess of \$2, have you got the necessary remittance from the DRG indicating the deductibility thereof?</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D9 – Cost of managing tax affairs	Y	N	N/A
<ul style="list-style-type: none"> Have you incurred any interest in relation to any debt owed to the Australian Tax Office? <p>If yes, please provide further details.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Have you incurred any expenses in relation to the services of tax agent in relation to any current or prior tax year? <p>If yes, please provide further details.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
L1 – Tax losses of earlier income years deducted this year	Y	N	N/A
<ul style="list-style-type: none"> Do you have any tax losses from prior years and from the following sources: <ul style="list-style-type: none"> capital losses from the sale of CGT assets expenses and losses in relation to earning foreign source income non-commercial business losses <p>If yes, complete the relevant supplement checklist to which it relates.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
T1 to T7 M1 & M2 – Offsets and Medicare levy	Y	N	N/A
<ul style="list-style-type: none"> Do you covered by private health insurance? <p>If yes, please provide further details, including details of fund and number of dependents. (your health fund should provide you with an annual private health insurance certificate with all the relevant information)</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Have you claimed the private health insurance rebate as reduced premiums through your health fund? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Are you married, de facto or otherwise? <p>Please provide further details of your spouse including their taxable income for the year.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Do you have any children who are dependent? <p>If yes, please provide further details.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

INDIVIDUAL CHECKLIST

T1 to T7 M1 & M2 – Offsets and Medicare levy	Y	N	N/A
<ul style="list-style-type: none"> Did you enrol any your children in registered or approved childcare? <p>If yes, please provide further details.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Do you or your spouse give birth or adopt a baby during the year? <p>If yes, please provide further details, including what baby bonus options you elected at the time of the birth.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Do you have any children in primary or secondary school studies and where you have personally incurred education expenses? <p>If yes, please provide further details.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Do you have any dependent children under your care and which qualify for Family Tax Benefit Part A or Part B? <p>If yes, please provide further details and indicate whether you have elected a fortnightly or annual payment</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> T6 – Is the Taxpayer eligible for the education tax refund - Taxpayer, or their partner, incurred eligible education expenses for the primary or secondary school studies of a child, or the Taxpayer as an independent student under 25 years old.? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Does any of the following apply to you? 			
<ul style="list-style-type: none"> Have you made any superannuation contributions on behalf of your spouse? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Did you incurred any medical expenses in excess of \$1,500 (net of medicare and private health care refunds)? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Personal superannuation contributions	Y	N	N/A
<ul style="list-style-type: none"> Have contributed to a superannuation fund during the year? <p>If so, please provide further details.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> If you answered yes to the above, have you notified the fund of your intention to claim the contribution as a deduction and has the superannuation fund acknowledged the notice? <p>Provide further information if necessary.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Miscellaneous	Y	N	N/A
<ul style="list-style-type: none"> Did you make any personal superannuation contributions during the year ? <p>If yes, please provide further details and complete the relevant sections of the supplementary checklist.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Are you a performing artist or sports person? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Did you pay any PAYG income tax instalments during the year? <p>If yes, please provide further details.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>