

# STEPHEN LE COULLIARD & CO. PTY. LTD.

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## CERTIFIED PRACTISING ACCOUNTANTS

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## 2009 Individual Income Tax Return Checklist

Tax File Number: ...../ ..... /..... ABN: .....

Are you an Australian resident? YES/NO/UNSURE.....

Name:

Mr/Mrs/Ms/Miss: .....

Name changed since last return? YES/NO

If YES, previous name:.....

Postal Address: .....

.....

Postal address changed from last tax return? YES/NO

Address: .....

.....

Date of birth: ..... /..... / .....

Telephone: (H) ..... (W) ..... (M) .....

Email: .....

Occupation: .....

Spouse details (if applicable): .....

Do you want to use Electronic Funds Transfer? YES/NO

If YES, provide bank details BSB: ..... Account Number: .....

Account name: .....

Please circle **YES** or **NO** for each of the items listed below:

## **INCOME – Please provide evidence**

1. Salary or wages ..... YES/NO
  2. Allowances, earnings, tips, director's fees etc ..... YES/NO
  3. Employer lump sum payments ..... YES/NO
  4. Employment termination payments ..... YES/NO
  5. Australian Government allowances and payments like newstart, youth allowance and Austudy payment ..... YES/NO
  6. Australian Government pensions and allowances ..... YES/NO
  7. Australian annuities and superannuation income streams ..... YES/NO
  8. Australian superannuation lump sum payments ..... YES/NO
  9. Attributed personal services income ..... YES/NO
  10. Reportable fringe benefits amounts ..... YES/NO
  11. Interest ..... YES/NO
  12. Dividends ..... YES/NO
  13. Distributions from partnerships and/or trusts ..... YES/NO
  14. Personal services income (PSI) ..... YES/NO
  15. Net income or loss from business ..... YES/NO
  16. Deferred non-commercial business losses ..... YES/NO
  17. Net farm management deposits or withdrawals ..... YES/NO
  18. Net capital gains ..... YES/NO
  19. Direct or indirect interests in controlled foreign entities ..... YES/NO
  19. Transfer of property or services to a foreign resident trust ..... YES/NO
  19. Interests in a foreign investment fund (FIF) or a foreign life assurance policy (FLP) ..... YES/NO
  20. Foreign source income (including foreign pensions) and foreign assets or property ..... YES/NO
  21. Rent ..... YES/NO
  22. Bonuses from a life insurance company or friendly society policy ..... YES/NO
  23. Forestry managed investment scheme income ..... YES/NO
  24. Other income (please specify) ..... YES/NO
- .....
- .....

# DEDUCTIONS – Please provide evidence

## D1. Work related car expenses

- cents per kilometre method (up to a maximum of 5,000 kms) ..... YES/NO
- log book method ..... YES/NO
- one-third of actual expenses method ..... YES/NO
- 12% of actual cost method ..... YES/NO

## D2. Work related travel expenses

Employee domestic travel with reasonable allowance ..... YES/NO

- If the claim is more than the reasonable allowance rate, do you have receipts for your expenses? ..... YES/NO

Overseas travel with reasonable allowance ..... YES/NO

- Do you have receipts for accommodation expenses? ..... YES/NO
- If travel is for 6 or more nights in a row, do you have travel records? (e.g. a travel diary)... YES/NO

Employee without a reasonable travel allowance ..... YES/NO

- Did you incur and have receipts for airfares? ..... YES/NO
- Did you incur and have receipts for accommodation? ..... YES/NO
- Do you have receipts for hire cars (if applicable)? ..... YES/NO
- Did you incur and have receipts for meals and incidental expenses? ..... YES/NO
- Do you have any other travel expenses? ..... YES/NO

Other work-related travel expenses (e.g., a borrowed car) ..... YES/NO  
*(please specify)*

.....  
.....

## D3. Work related uniform and other clothing expenses

Protective clothing ..... YES/NO

Occupation specific clothing ..... YES/NO

Non-compulsory uniform ..... YES/NO

Compulsory uniform ..... YES/NO

Conventional clothing ..... YES/NO

Laundry expenses (up to \$150 without receipts) ..... YES/NO

Dry cleaning expenses ..... YES/NO

Other claims such as mending/repairs, etc (please specify) ..... YES/NO

.....  
.....

**D4. Work related self-education expenses**

Course taken at educational institution:

- union fees ..... YES/NO
- course fees ..... YES/NO
- books, stationery ..... YES/NO
- depreciation ..... YES/NO
- seminars ..... YES/NO
- travel ..... YES/NO
- other (please specify) ..... YES/NO
- .....
- .....

**D5. Other work related expenses**

- Home office expenses ..... YES/NO
- Computer and software ..... YES/NO
- Telephone/mobile phone ..... YES/NO
- Tools and equipment ..... YES/NO
- Subscriptions and union fees ..... YES/NO
- Journals/periodicals ..... YES/NO
- Depreciation ..... YES/NO
- Sun protection products (i.e., sunscreen and sunglasses) ..... YES/NO
- Seminars and courses not at an educational institution:
- course fees ..... YES/NO
- travel ..... YES/NO
- other (please specify) ..... YES/NO
- Any other work related deductions (please specify) ..... YES/NO
- .....

**Other types of deductions**

- D6. Low value pool deduction ..... YES/NO
- D7. Interest and dividend deductions ..... YES/NO
- D8. Gifts or donations ..... YES/NO
- D9. Cost of managing tax affairs ..... YES/NO
- D10. Australian film industry incentives ..... YES/NO
- D11. Deductible amount of undeducted purchase price of a foreign pension or annuity ..... YES/NO

## Other types of deductions (continued)

- D12. Personal superannuation contributions ..... YES/NO  
Full name of fund: ..... Account no: .....  
Fund ABN: ..... Fund TFN: .....
- D13. Deduction for project pool ..... YES/NO
- D14. Forestry managed investment scheme deduction ..... YES/NO
- D15. Other deductions (please specify) ..... YES/NO  
.....
- L1. Tax losses of earlier income years ..... YES/NO

## Tax offsets/rebates

- T1. Do you have a dependent spouse (without dependent child or student), a housekeeper or a child-housekeeper?..... YES/NO <sup>1</sup>
- T2. Are you a senior Australian? ..... YES/NO
- T3. Are you a pensioner? ..... YES/NO
- T4. Did you receive a superannuation income stream? ..... YES/NO
- T5. Did you have private health insurance in 2009? ..... YES/NO
- T6. Have you incurred expenses for your child's education? (if so, complete the attached – Child's Education Tax Refund schedule)..... YES/NO
- T7. Do you have a child that was born or adopted between 1 July 2001 and 30 June 2004? YES/NO
- T8. Did you make superannuation contributions on behalf of your spouse? ..... YES/NO
- T9. Did you live in a remote area of Australia or serve overseas with the Australian defence force or the UN armed forces in 2009? ..... YES/NO
- T10. Did you have net medical expenses over \$1,500? ..... YES/NO
- T11. Did you maintain a parent, spouse's parent or invalid relative?..... YES/NO
- T12. Are you entitled to claim the landcare and water facility tax offset? ..... YES/NO
- T13. Are you a mature age worker with 'net income from working' of less than \$63,000?..... YES/NO
- T14. Are you a 'small business entity' with an annual turnover of \$75,000 or less? ..... YES/NO
- T15. Other tax offsets (please specify) ..... YES/NO  
.....

<sup>1</sup> These tax offsets may not be available where the taxpayer is eligible to claim FTB Part B.

**Other relevant information**

A. Are you entitled to the Medicare levy exemption or reduction in 2009? ..... YES/NO  
(If yes, please specify):

.....  
.....

B. Were you under the age of 18 on 30 June 2009..... YES/NO

C. Did you become an Australian tax resident at any time during the 2009 income year?..... YES/NO

D. Did you cease to be an Australian tax resident at any time during the 2009 income year?... YES/NO

E. Did you have a spouse at any time during the 2009 income tax year..... YES/NO

F. Do you have a HECS/HELP liability or a student supplement loan debt? ..... YES/NO

G. Did you pay any tax within 14 days before the due date of the liability (e.g., HECS/HELP)? YES/NO

H. Did a trust or company distribute income to you in respect of which family trust distribution tax was paid by the trust or company?..... YES/NO

I. Do you have a loan with a private company or have such a loan amount forgiven? ..... YES/NO  
(If yes, please specify) – (reviewer consider if deemed dividend in year under Division 7A):

.....  
.....

J. Did you receive any benefit from an employee share acquisition scheme? ..... YES/NO  
(If yes, please specify) – (reviewer consider if assessable in year):

.....  
.....

K. Family Tax Benefit ('FTB'):

– Did you have care of a dependent child in 2009?..... YES/NO

– Did you or your spouse receive FTB through the Family Assistance Office in 2009? ..... YES/NO

Dated the ..... day of .....20.....

.....  
**Signature of taxpayer**

.....  
**Name (print)**

## Gross interest questionnaire

Taxpayer's name \_\_\_\_\_

Tax file number \_\_\_\_\_

Year ended \_\_\_\_\_

Address \_\_\_\_\_

1. Did you receive any interest during 2009 income year? **YES/NO**

If **no**, you do not have to complete the remainder of this questionnaire and **no** amount gets shown at **Item 10** of the 2009 income tax return form.

2. Please provide details of any interest received for bank accounts in **your name only**:

Bank/Finance Institution	Account number	Interest	TFN withholding
Total			

***Note:** If you are a non-resident and no withholding tax has been deducted, you should declare the interest in your tax return. When your tax return is processed, a tax liability based on the withholding tax that should have been withheld, will result.*

3. Did you receive any interest in **joint names**? If **yes**, then provide details: **YES/NO**

Bank/Finance Institution	Account number	Share of interest	TFN withholding



## Rental property worksheet

Taxpayer's name \_\_\_\_\_

Tax file number \_\_\_\_\_

Year ended \_\_\_\_\_

Address of property \_\_\_\_\_

Date that first produced income : \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

Number of weeks property was rented: \_\_\_\_\_ weeks

Was there any private use of the property? **YES/NO**

If **yes**, what percentage was the private use throughout the year of income: \_\_\_\_\_ %

**Note:** The ATO will generally calculate the percentage as follows:  $\frac{\text{Days available for private use}}{365}$

**Income**

Gross rental income \$ .....

Other rental-related income \$ \_\_\_\_\_

Total income \$ .....

**Less: rental property expenses**

Interest \$ .....

Building write off \$ .....

(2.5% x \$ \_\_\_\_\_)

Advertising \$ .....

Agents fees (Provide Agents Summary if applicable) \$ .....

Bank charges \$ .....

Borrowing expenses \$ .....

Cleaning \$ .....

Council Rates \$ .....

Depreciation \$ .....

Insurance \$ .....

Land Tax \$ .....

Pest control \$ .....

Postage & sundries \$ .....

Gardening/mowing \$ .....

Water Rates \$ .....

Other: \_\_\_\_\_ \$ .....

\_\_\_\_\_ \$ \_\_\_\_\_

Rental property expenses \$ .....

**Less:** private use - \$ \_\_\_\_\_

(Total rental expenses x private use percentage)

**Net rental income/loss** \$ \_\_\_\_\_

## T6 – CHILD’S EDUCATION TAX REFUND WORKSHEET 2009

**Taxpayer’s Name:**.....**Tax File Number:**.....

The Education Tax Refund (ETR) helps eligible families and independent students meet the cost of primary and secondary school education.

You can claim the ETR for education expenses you incur while your child attends primary or secondary school.

Families and approved care organisations can claim 50% of their eligible educational expenses if:

- they received family tax benefit (FTB) Part A for the child, **or**
- a payment was made for the child that stopped them from receiving FTB Part A for that child.

Independent students may also be eligible to claim the ETR.

The maximum you can claim is 50% of eligible expenses up to:

- \$750 for each eligible child in primary school - that is, a refund of up to \$375
- \$1,500 for each eligible child in secondary school - that is, a refund of up to \$750.

### **IMPORTANT: YOU MUST PROVIDE US WITH THE LETTER FROM CENTRELINK SHOWING EVIDENCE THAT YOU RECEIVED FAMILY TAX BENEFIT (FTB) PART A FROM 1/7/2008 - 30/6/2009**

**You can claim an Education Tax Refund for your child only if you or your partner has paid the following expenses listed in the table below. Please enter the amount that you or your partner paid for your children’s education expenses from 1/7/2008 to 30/6/2009.**

Child’s Name:	----- .....*P/S (please circle)	----- .....*P/S (please circle)	----- .....*P/S (please circle)	----- .....*P/S (please circle)
Child’s Grade:	.....*P/S (please circle)	.....*P/S (please circle)	.....*P/S (please circle)	.....*P/S (please circle)
Computer-related expenses	\$	\$	\$	\$
Computer-related equipment	\$	\$	\$	\$
Home internet connection	\$	\$	\$	\$
Computer software	\$	\$	\$	\$
Stationery, textbooks and other learning materials	\$	\$	\$	\$
Tools of trade	\$	\$	\$	\$

- P = Primary School / S = Secondary School

**You cannot claim any of the above payments to the extent that:**

- it is already claimed as a tax deduction, or is subject to another tax offset in yours or your partners 2009 income tax return, or
- you or your partner received, are entitled to receive, a reimbursement or payment under an Australian Government benefit, grant or subsidy.

You need to keep records to help you or your tax agent prepare your tax return or your Education Tax Refund claim. You will also need receipts to ensure that you are able to prove your expenses claimed if we ask you to substantiate them. Eligible education expenses must be listed separately on invoices.

**Expenses that are not eligible for the Education Tax Refund include:**

school fees, school uniform expenses, student attendance at school-based extra curricular activities such as excursions and camps, tutoring costs, musical instruments, sporting equipment, library book fees, building levies, school subject levies – for example, payment for consumables for particular subjects such as woodwork, art or home science, school photos, donations, tuck shop expenses, waiting list fees, transport, membership fees, computer games and consoles.

# STEPHEN LE COULLIARD & CO PTY LTD

## 2009 FINANCIAL HEALTH CHECK

Client's Name:.....

Address:.....

Telephone:..... Email:.....

As part of our commitment to ensuring your financial well being we can give you assistance if you can complete the checklist below:

Please tick "yes" or "no" and write answers in Notes where relevant

		Yes	No	Notes
1	<b>Do you have tax deductible Income Protection Insurance?</b> Income Protection Insurance covers you 24 hours in a day, at work or home, even on your holidays. Pays you a wage if you become ill or unable to work, and unlike worker compensation it only covers you at work.			
2*	<b>Do you have life insurance or Trauma Insurance?</b>			
3*	<b>Do you have a home mortgage?</b> <i>IF YES - how many years to go? And what's current interest rate. AND If NO Do you plan on purchasing a new home in the near future?</i>			
4*	<b>Do you have a car loan/lease/Hire Purchase?</b> <i>IF YES - how many years to go? And what's current interest rate. AND If NO Do you plan on purchasing a new car in the near future?</i>			
5*	<b>Are you interested in minimising your tax via negative gearing or salary sacrifice?</b>			
6*	<b>When do you plan on retiring?</b> <i>Within 6 months 6 months to 2 years 2 years to 5 years 5 years and over</i>			
7*	<b>Do you have superannuation? If YES, are you happy with its performance?</b> <i>Have you roll-over all of your super into one?</i>			
8*	<b>Do you have a will (both private and business)?</b>			
9	<b>Are you a Business Owner?</b> <i>Turning over or potential to turn over more that \$20,000 pa</i>			
10	<b>Taxable Income for 2009 of \$180,000 and over?</b> <i>Max tax rate for 2009</i>			
11	<b>Are you a Rental Property Investor? Presently or in the near future?</b>			