

Bottrell Business Consultants

Individual Tax Return Checklist

Tax Return Reference	Section of the Income Tax Return	Applies to You (Y or N)	Documents Available (Y or N)	Help Needed (Y or N)
Income				
1	Salary or wages Attach PAYG payment summaries.			
2	Allowances, earnings, tips, director's fees etc. Provide details of any allowances received			
3	Employer lump sum payments These payments are in respect of unused annual and long service leave paid out on termination of employment.			
4	Employment termination payments (ETPs) Attach any ETP payment summaries and employer termination statements.			
5	Australian Government allowances and payments like Newstart, youth allowance and Austudy payment Provide details of all youth allowances, Newstart, sickness allowance, special benefit, Austudy payment or other educational or training allowances.			
6	Australian Government pensions and other allowances Do not include any Australian Government pensions or allowances that are not taxable, these are shown at item IT3 Tax free government pensions			
7	Australian annuities and superannuation income streams Provide details of taxable and rebatable components of pension.			
8	Australian superannuation lump sum payments Provide details of the lump sum payment.			
9	Attributed personal services income Provide all payment summaries – include personal services attributed income and details of any other personal services attributed to the taxpayer.			
10	Gross interest Provide details of any interest received			
11	Dividends Provide details of any unfranked, partly franked and fully franked dividends			
12	Employee share schemes (ESS) Have you received a discount given on the 'ESS interest' (being a share or a right to acquire a share) ?			

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Income (continued)				
Supplement Income or Loss				
13	Partnerships and trusts Provide details of the partnership, trust or a managed investment trust fund payment and type of income received			
14	Personal services income (PSI) Are you a sole trader? If yes, have you received income predominantly (80% or more) from the one source and did not have a Personal Services Business Determination in place ?			
Supplement Income or Loss (continued)				
15	Net income or loss from business If you derived income from any business (other than the personal service income included at item 13), provide details of all business income and expenditure			
16	Deferred non-commercial business losses Did your business make a loss ?			
17	Net farm management deposits or repayments For primary producers, did you make any farm management deposits ?			
18	Capital gains Did you sell shares or property during the year ? If yes, provide a description of the asset, the purchase date, the purchase cost, date and amount of any expenditure incurred, the sale date and the sale proceeds amount.			
19	Foreign entities Provide details of any attributable income in relation to any controlled foreign company or transferor trust.			
20	Foreign source income and foreign assets or property Provide details of country, amount received, exchange rate utilised and foreign tax withheld.			
21	Rent Provide details of: <ul style="list-style-type: none"> • rental income earned • interest charged on money borrowed for the rental property • details of other expenses relating to the rental property • details of any capital works expenditure to the rental property. 			

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Supplement Income or Loss (continued)				
22	Bonuses from life companies and friendly societies Provide 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.			
23	Forestry managed investment scheme (FMIS) income Have you received income from a FMIS. If so, please provide details			
24	Other income Have you received any other income ? Examples include: <ul style="list-style-type: none"> • a non-qualifying component of an ETP • lump sum payments in arrears • foreign exchange gains • royalties • taxable scholarships, bursaries or grants • any assessable balancing adjustments on depreciating assets • jury service fees. 			
Deductions				
D1	Work related car expenses Did you use your car for work related purposes ? if so please provide details of these expenses including any logbook you may have maintained			
D2	Work related travel expenses Domestic travel <ul style="list-style-type: none"> • Generally requires client to sleep away from home. Expenses include meals, accommodation, car hire and incidentals (such as tolls, parking and hire of third party vehicles). Overseas travel <ul style="list-style-type: none"> • Provide documentary evidence as well as diary. Substantiation is not required where 'reasonable allowance' paid to employee for accommodation (domestic only), food, drink and incidentals if allowance is within ATO limits. 			
D3	Work related uniform, occupation specific or protective clothing, laundry and dry cleaning expenses <ul style="list-style-type: none"> • protective clothing and safety footwear: clothing or footwear that is specifically designed to protect against death, disease, injury or damage or • compulsory uniform: non-conventional clothing that the employee must wear which is strictly enforced by an employer or • non-compulsory uniform: non mandated uniform or clothing which clearly identifies an individual's employer which is registered with AusIndustry or • occupation specific clothing: clothes that identify a person as a member of a specific profession, trade, vocation, occupation or calling. 			

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Deductions (continued)				
D4	Work related self-education expenses Examples include student union fees, books, stationery, consumables, travel and depreciation. If this applies please provide details			
D5	Other work related expenses Examples include union fees, seminars, overtime meals, home office, telephone, subscriptions, briefcase, calculator, electronic organiser and assets not exceeding \$300.			
D6	Low-value pool deduction Did you purchase any assets relating to work during the year ?			
D7	Interest deductions Do you have any deductions relating to interest received ?			
D8	Dividend deductions Do you have any margin loans or other deductions relating to dividend investments ?			
D9	Gifts or donations Did you make any donations to endorsed deductible gift recipients and did not receive any tangible benefit from making the donation ?			
D10	Cost of managing tax affairs Provide tax agent fees for prior year (if applicable)			
Supplement Deductions				
D11	Deductible amount of undeducted purchase price of a foreign pension or annuity			
D12	Personal superannuation contributions A self-employed or substantially self-employed taxpayer may be able to claim all their contributions to a complying superannuation fund as fully tax deductible up to age 75, provided no more than 10% of your assessable income, reportable fringe benefits and reportable employer superannuation contributions is attributable to their employment as an employee.			

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Supplement Deductions (continued)				
D13	Deduction for project pool Relates to certain capital expenditure which is directly connected with a project carried on, or proposed to be carried on, to gain or produce assessable			
D14	Forestry managed investment scheme deduction Initial investors in forestry managed investment schemes (forestry schemes) will receive a tax deduction equal to 100% of their contributions.			
D15	Other deductions Other deductions not claimable elsewhere in the tax return. For example: income protection insurance			
Losses				
L1	Tax losses of earlier income years Do you have any tax losses from prior years ?			
Tax Offsets				
T1	Senior Australians and pensioners (includes self-funded retirees) Did you receive a pension during the year ?			
T2	Australian superannuation income stream Did you make any non-deductible superannuation ?			
T3	Superannuation contributions on behalf of your spouse You can claim rebate on superannuation contributions made on behalf of a spouse where the aggregate amount of the spouse's assessable income, reportable fringe benefits and reportable employer superannuation contributions does not exceed \$13,800.			
T4	Zone or overseas forces Did you live or work in a remote or isolated area of Australia, or served overseas as a member of Australia's Defence Forces ?			
T5	Total net medical expenses Did you have expenditure relating to disability aids during the year ?			
T6	Dependent (invalid and carer) Did you have a dependant you cared for during the year ?			

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Supplement Tax Offsets				
Medicare Levy Related Items				
M1	Medicare levy reduction or exemption Are you receiving any medicare levy exemptions ?			
	Private health insurance Provide copy of your annual health fund statement			
IT7	Child support you paid Obtain records to work out the total amount of child support that you paid during the 2015 income year.			
IT8	Number of dependent children			
Other information	Spouse Details – married or de facto Disclose all requested financial information regarding your spouse.			