

# THE HOPKINS GROUP



## INDIVIDUAL INCOME TAX RETURN CHECKLIST 2016

Please complete this checklist and return to our office via fax, post or email:

**Fax:** 1300 726 132

**Postal Address:** GPO Box 4347, Melbourne, VIC 3001

**Email:** [info@thehopkinsgroup.com.au](mailto:info@thehopkinsgroup.com.au)

Title	Full Name		
Tax File Number (TFN)	Date of Birth (DOB)		
Residential Address			
Postal Address (if different from above)			
Mobile	Home Phone	Business Phone	
Email			
Occupation	Australian Tax Resident	Yes	No

## Banking Details

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Account Name

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Bank

BSB

Account No.

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## Income

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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 payment (ETP)	Yes	No
5. Australian Government allowances and payment like Newstart, youth allowances and ausstudy payment	Yes	No
6. Australian Government pensions and allowances (Complete T2)	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. Gross interest	Yes	No
11. Dividends	Yes	No
12. Employee share schemes (if yes, please provide your tax statement)	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 (as a sole trader)	Yes	No
16. Deferred non-commercial business losses	Yes	No
17. Net farm management deposits or repayments	Yes	No
18. Capital gains	Yes	No

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If yes, for each asset disposed of, please provide:

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- Acquisition date

- Acquisition amount

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- Costs of acquisition

- Disposal date

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- Disposal amount

- Costs of disposal

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19. Foreign entities	Yes	No
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20. Foreign source income and foreign assets or property	Yes	No
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If yes, did you own assets outside Australia valued at AUD\$50,000 or more?	Yes	No
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21. Rent (refer attached)	Yes	No
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22. Bonuses from life insurance companies or friendly societies	Yes	No
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23. Forestry managed investment scheme income	Yes	No
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24. Other income (please specify below)	Yes	No
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## Deductions

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<b>D1. Work Related Car Expenses</b>	Yes	No
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If yes, which method do you use to claim?

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- cents per kilometre method (up to 5,000kms.)	Yes	No
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The number of business kilometres travelled	kms
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Do you have a reasonable basis for estimating the kms travelled?	Yes	No
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- log book method	Yes	No
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Is your log book <5 years old and representative of your current use?	Yes	No
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Business use % per logbook	%	Fuel	R & M
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Insurance	Registration	Other
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Is the car	leased	hire purchased	owned
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Date of acquisition	Cost
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<b>D2. Work Related Travel Expenses</b>	Yes	No
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If yes:

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For domestic travel, did you receive a travel allowance from your employer?	Yes	No
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Do you have receipts or a basis of substantiating your claim?	Yes	No
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If yes, please provide details

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For international travel, did you receive a travel allowance from your employer?	Yes	No
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Do you have receipts or a basis of substantiating your claim?	Yes	No
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If yes, please provide details

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If your travel was for 6 or more nights in a row, do you have a travel diary?	Yes	No
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For travel costs where you did not receive an allowance from your employer:

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Did you incur and have receipts for airfares?	Yes	No
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Did you incur and have receipts for accommodation?	Yes	No
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Did you incur and have receipts for meals and incidental expenses?	Yes	No
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Do you have any other travel expenses?	Yes	No
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Other work related travel expenses (e.g. a borrowed car) (please specify)	Yes	No
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### **D3. Work Related Uniform and Other Clothing Expenses**

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Protective clothing	Yes	No
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Occupation specific clothing	Yes	No
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Non-compulsory uniform	Yes	No
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Compulsory uniform	Yes	No
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Conventional clothing	Yes	No
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Laundry expenses (up to \$150 without receipts)	Yes	No
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Dry cleaning expenses	Yes	No
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Other claims such as mending/repairs, etc. (please specify)	Yes	No
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### **D4. Work Related Self-Education Expenses**

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Course taken at educational institution

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- union fees	Yes	No
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- course fees	Yes	No
- books, stationery	Yes	No
- depreciation	Yes	No
- travel	Yes	No
- other	Yes	No

#### D5. Other Work Related Expenses

Home office expense	Yes	No
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Do you have a dedicated room you work from?	Yes	No
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Number of hours you worked from home

Do you have a 4 week log to substantiate your use? (If you don't, you may not be able to make a claim. See <a href="https://goo.gl/84az4U">https://goo.gl/84az4U</a> )	Yes	No
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Computer and software	Yes	No
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Item description	Business use %
	%
	%
	%
	%
	%

Do you have a record or method of substantiating your business use? (If you don't, you may not be eligible to make a claim.)	Yes	No
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Telephone/mobile phone	Yes	No
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Total phone calls	\$	Business use %	%
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Total internet cost	\$	Business use %	%
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Do you have a record or method of substantiating your business use? (If you don't, you may not be able to make a claim. See <a href="https://goo.gl/URemWa">https://goo.gl/URemWa</a> )	Yes	No
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Tools and equipment	Yes	No
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Journals/periodicals/subscriptions	Yes	No
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Seminars and conferences	Yes	No
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**Other Types of Deductions**

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D6. Low value pool deduction	Yes	No
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D7. Interest deductions	Yes	No
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D8. Dividend deductions	Yes	No
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D9. Gifts or donations	Yes	No
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D10. Cost of managing tax affairs	Yes	No
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D11. Deductible amount of undeducted purchase price of a foreign pension or annuity	Yes	No
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D12. Personal superannuation contributions	Yes	No
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Full name of fund

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Fund ABN

Fund TFN

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Do you pass the 10% test?	Yes	No
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Have you provided the fund a notice of intention to deduct the contribution	Yes	No
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Has this notice been acknowledged by the fund?	Yes	No
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D13. Deduction for project pool	Yes	No
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D14. Forestry managed investment scheme deduction	Yes	No
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D15. Other deductions (please specify below or attach if further space needed)	Yes	No
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**Tax Losses**

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L1. Tax losses of earlier income years	Yes	No
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**Tax Offsets/Rebates**

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T1. Are you an Australian senior or pensioner (including self-funded retirees)?	Yes	No
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T2. Have you shown income at item 7 from an Australian Super income stream?	Yes	No
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T3. Did you make superannuation contributions on behalf of your spouse?	Yes	No
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T4. Did you live or work in a remote area or serve in overseas armed forces?	Yes	No
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T5. Net medical expenses for disability aids, attendant care or aged care only	Yes	No
T6. Did you maintain your dependent (invalid carer)?	Yes	No
T7. Do you have unused landcare and ware facility offset from a previous year?	Yes	No
T8. Are you eligible for other non-refundable tax offsets	Yes	No
T9. Are you eligible for other refundable tax offsets	Yes	No

### Adjustments

A1. Were you under the age of 18 on 30 June 2016?	Yes	No
A2. Did you become OR cease to be an Australian tax resident at any time during the 2016 income year?	Yes	No
A3. Did you make a non-concessional super contribution (taxable income <\$50,454)?	Yes	No
A4. Did you receive a distribution on which family trust distribution tax has been paid?	Yes	No
C1. Did you make an ATO payment more than 14 days before the due date?	Yes	No

### Other

Do you have a HECS/HELP liability or a student financial supplement loan debt?	Yes	No
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### Spouse details

Spouse name

Spouse DOB	Did you have spouse for the full year?	Yes	No
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If not, dates you had spouse

Spouse **adjusted** taxable income \$

### Income tests

IT1. Total reportable fringe benefits amounts \$

IT2 .Reportable employer super contributions \$

IT3. Tax-free government pensions \$

IT4. Target foreign income \$

IT5. Child support you paid \$

IT6. Number of dependent children

**Private Health Insurance Policy Details**

Yes

No

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If yes, please provide Annual Private Health Statements issued by your health fund

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**Medicare Levy Related Items**

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M1. Are you entitled to the Medicare Levy reduction or exemption?

Yes

No

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M2. For the whole of 2014/2015 were you and all your dependents covered by private health insurance?

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Yes

No



## **Client Substantiation Declaration**

I **confirm** that 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 the specific type of items purchased or expenditure incurred which I am able to personally record up to the date of lodgment of my return where not adequately noted by the supplier)
- 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 new tax agent services regime which 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.

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 2016 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 Tax Office; 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.

Signature of taxpayer

Dated

Name of taxpayer (print)

## Rental Property Checklist

If you rented your property during the year, please use the following tables to summarise your rental income and expenses (including any property located outside Australia). If you received a summary of income and expenses from a real estate agent, please attach a copy. Please show gross amount if jointly owned with your partner or another person. We will apportion your share.

**NOTE: Please attach additional copies of these pages for additional rental properties.**

	<b>Property Address</b>		
<b>Unit Number</b>		<b>Street Number</b>	
<b>Street Name</b>		<b>Suburb</b>	
<b>Postcode</b>		<b>State</b>	

### Property Details

Date property acquired	
<p><b>Note:</b> If your property settled this financial year, please provide the following:</p> <ul style="list-style-type: none"> <li>• Settlement statement (sometimes referred to as statement of adjustment)</li> <li>• First loan statement for the property</li> </ul>	
Period property was available to rent (i.e. if property was vacant but being advertised for rent, it was available for rent even though it was not rented)	Full year      OR      Part year TO Please provide dates
Period property was actually rented during the year	Full year      OR      Part year TO Please provide dates
If part year, are the operating expenses listed for the full year or part year?	Full year      OR      Part year TO Please provide dates
Name of property owner(s) and ownership percentage	Name      % Name      %
Have you ever lived in the property?	Yes      Please provide dates TO

## Income

Rent received (gross)	\$
Other income (reimbusements, etc.)	\$

## Expenses

Bank charges	\$
Commissioners/Agents' fee	\$
Council rates	\$
Inspection costs	\$
Insurance	\$
Letting fees	\$
Mortgage interest (please provide loan statements and show which loan is for which property)	\$
Strata levies	\$
Telephone calls	\$
Utilities (gas, electricity, etc.)	\$
Water rates	\$
Other	\$

## Repairs and Maintenance

Description	Amount
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$

## Depreciation - Rental Property

You should only complete this part if you have purchased new items or disposed of items during the current year, or if you have no previously provided details. If you need any further information, please contact your client manager.

Do you have a depreciation report?	Yes Please provide if we don't have already No
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If you have acquired any assets relating to your rental property this year, please provide details below

Description	Date of purchase	Purchase price	Date of disposal	Disposal price
Air conditioner		\$		\$
Dishwasher		\$		\$
Central heating		\$		\$
Hot water system		\$		\$
Carpets		\$		\$
Furniture		\$		\$
Stove		\$		\$
Microwave		\$		\$
Oven		\$		\$
Television		\$		\$
Window coverings		\$		\$
Other #1		\$		\$
Other #2		\$		\$
Other #3		\$		\$

Other Notes

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