

## FY2024 Personal Return Client Instructions

Use this checklist to gather the records we need to prepare your tax return for 2023. Completion of your return may be delayed if we don't have all the relevant records. **Note ATO audit activity this year below in red.**  
Changed Home Office claim requirements – from 1 March 2023, you need to keep a log of actual hours worked from home.

Your last name	
Your given names	
Postal address	
Residential address (if different to postal address)	
Your occupation	
Contact phone number	
Email address	

### Your Family

Number of dependents at June 30 (living with you under the age of 25, in full time education and income under \$1,786)	
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### Income

<b>1. Did you receive income statements or payment summaries?</b>		<b>Yes</b> <input type="checkbox"/>	<b>No</b> <input type="checkbox"/>
<p><b>If no</b>, go to question 2. <b>If yes</b>, we need copies of all income statements or payment summaries for wages, lump sum payments (both employer &amp; superannuation), Australian Government pensions and allowances, annuities and superannuation income streams and any payment received under the first home super saver scheme. Most of these should be in your MyGov account. For superannuation income streams, we also need any letter(s) and schedule(s) from the provider.</p>			
<b>2. Did you receive or reinvest any interest?</b> (Please include any bank accounts that were closed during the financial period)		<b>Yes</b> <input type="checkbox"/>	<b>No</b> <input type="checkbox"/>
<p><b>If no</b>, go to question 3. <b>If yes</b>, record details below showing <b>total interest received</b> on each account or provide statements etc.</p>			
<i>Name of Institution</i>	<i>Account No</i>	<b>Total Interest</b>	<i>Tax Withheld</i> <i>No of Holders</i>
		\$	\$
		\$	\$
		\$	\$
		\$	\$
<b>3. Did you receive or reinvest any dividends from shares owned?</b> There is a worksheet available on our website for this purpose		<b>Yes</b> <input type="checkbox"/>	<b>No</b> <input type="checkbox"/>
<b>4. Did you receive distributions from managed funds?</b>		<b>Yes</b> <input type="checkbox"/>	<b>No</b> <input type="checkbox"/>
<p>Managed funds are investments in unit trusts such as BT, Colonial First State, MLC, HUB24, Bennelong, etc</p> <p><b>If no</b>, go to question 5. <b>If yes</b>, we need <b>Annual Tax Statements</b> from each fund. <b><u>NB some funds are slow in sending tax statements to investors.</u></b></p>			

<b>5. Did you sell any assets?</b>	Yes <input type="checkbox"/> No <input type="checkbox"/>
<p>If you sold assets such as shares, units in trusts or property which were acquired after 20 September 1985, you may have to pay capital gains tax (CGT). Your main residence is exempt from CGT providing it was never used to produce income.</p> <p>Sale and purchase documents for any assets acquired after 19 September 1985 and sold during the year (contract date) for capital gains tax calculations (e.g. <b>shares</b>, <b>real estate</b>, <b>cryptocurrency</b>, etc).</p> <p><b>If no</b>, go to question 6. <b>If yes</b>, we need documents which show dates and amounts for purchase, sale and incidental costs. For managed funds, we need the Annual Tax Statements from the fund manager or documents showing cost and sale amounts for all units sold.</p>	
<b>6. Did you receive rental income?</b>	Yes <input type="checkbox"/> No <input type="checkbox"/>
<p>There is a worksheet available on our website for this purpose</p> <p><b>If no</b>, go to question 7. <b>If yes</b>, we need a summary of income and expenses for each rented property, income &amp; expenses, including agent's annual or monthly statements, <b>interest on loan(s)</b> and a <b>summary</b> of any other expenses paid directly by you. Also supply a copy of page 1 of the contract, your solicitor's letter, settlement sheets and a depreciation report if a property was acquired during the year. The ATO is also targeting <b>repairs &amp; holiday homes</b> this year</p> <p><b>Also</b>, send loan statements or advise amount of <b>interest paid</b> on any loan to buy each property.</p>	
<b>7. Did you receive any other income not referred to above?</b>	Yes <input type="checkbox"/> No <input type="checkbox"/>
<p><b>If no</b>, go to question 1 under Deductions. <b>If yes</b>, attach details. Other income could include <b>foreign income or pensions</b>, <b>cryptocurrency trading</b>, distributions from <b>partnerships</b> and/or <b>trusts</b>, income from your own <b>business</b>, bonuses from <b>life insurance companies</b> or <b>friendly societies</b>, income from <b>forestry managed investment schemes</b>, amounts for <b>lost salary or wages</b> paid under an income protection or sickness and accident policy or workers compensation scheme and discounts on shares or rights acquired under an <b>employee share scheme</b>. For the latter, we will need your <b>employee share scheme statement</b> which should have been given to you by your employer. For each <b>trust distribution</b>, we need a trust income schedule (new). If you have <b>business income</b>, we will also need full details of <b>business income and expenses</b> including GST information if applicable (cashbook/software reports/backup file/login). Note, the ATO has new data matching arrangements for the <b>sharing or gig economy</b> (Uber, Airbnb, Air tasker)</p>	

## Deductions

**VIP** If your total work-related expenses exceed \$300 (excl. car expenses and claims against certain allowances) you must have receipts to prove the total amount, not just the amount over \$300.

<b>1. Did you use your car for work <u>and</u> keep a log book?</b>	Yes <input type="checkbox"/> No <input type="checkbox"/>																																								
<p><b>If no</b>, go to question 2. If the carrying capacity is 1 tonne or more or 9 passengers or more, enter data at question 4.</p> <p><b>If yes</b>, you are entitled to claim the cost of using your car for work based on a <b>log book</b> kept for a continuous period of 12 weeks within the last five years.</p> <p>Records need to be maintained for claims for <b>"work horse"</b> vehicles. Please contact our office for additional details</p> <p>Insert details of your car and expenses incurred here and go to question 3.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;"><b>Make:</b></td> <td colspan="3"></td> </tr> <tr> <td><b>Model:</b></td> <td colspan="3"></td> </tr> <tr> <td>Date purchased</td> <td></td> <td>Business use this year</td> <td style="text-align: center;">%</td> </tr> <tr> <td>Cost</td> <td style="text-align: center;">\$</td> <td>Year log book kept</td> <td></td> </tr> <tr> <td>Petrol &amp; oil</td> <td style="text-align: center;">\$</td> <td>Interest paid</td> <td style="text-align: center;">\$</td> </tr> <tr> <td>Registration</td> <td style="text-align: center;">\$</td> <td colspan="2" style="text-align: center; color: red; font-size: small;">Send loan or lease agreement if this is the First year of your claim or you are a new client</td> </tr> <tr> <td>Comp insurance</td> <td style="text-align: center;">\$</td> <td>Services</td> <td style="text-align: center;">\$</td> </tr> <tr> <td>3rd party insurance</td> <td style="text-align: center;">\$</td> <td>Tyres &amp; batteries</td> <td style="text-align: center;">\$</td> </tr> <tr> <td>Fee for rego check</td> <td style="text-align: center;">\$</td> <td>Repairs</td> <td style="text-align: center;">\$</td> </tr> <tr> <td>Lease payments</td> <td style="text-align: center;">\$</td> <td></td> <td style="text-align: center;">\$</td> </tr> </table>	<b>Make:</b>				<b>Model:</b>				Date purchased		Business use this year	%	Cost	\$	Year log book kept		Petrol & oil	\$	Interest paid	\$	Registration	\$	Send loan or lease agreement if this is the First year of your claim or you are a new client		Comp insurance	\$	Services	\$	3rd party insurance	\$	Tyres & batteries	\$	Fee for rego check	\$	Repairs	\$	Lease payments	\$		\$
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<b>2. Did you use your car for work and <u>not</u> keep a log book?</b>	Yes <input type="checkbox"/> No <input type="checkbox"/>																																								
<p><b>If no</b>, go to question 4. <b>If yes</b>, insert the details of your car(s) here and go to question 3.</p> <p><b>VIP</b> You must exclude trips between home and your normal place of work (some exceptions do apply to this rule – contact our office for more details)</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">Make</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Model</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Business kms (max 5,000 per car)</td> <td></td> <td></td> <td></td> </tr> </table> <p>You are entitled to claim the cost of using your car(s) for work based on a <u>reasonable estimate</u> of the kilometres travelled up to a maximum of 5,000 kms <b>per car</b>. The deduction is 85 cents per business kilometre regardless of the engine capacity of your car.</p>	Make				Model				Business kms (max 5,000 per car)																															
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<b>3. Tell us how you used your car for work here:</b>					
<b>4. Did you incur work-related travel expenses?</b>				Yes <input type="checkbox"/>	No <input type="checkbox"/>
<p><b>If no</b>, go to question 5 <b>If yes</b>, record details here.</p> <p>Note: If your payment summary includes a travel allowance and it is "reasonable" (i.e. it is within ATO guidelines), you may be able to claim an amount per day for accommodation, meals and incidentals without receipts. Contact us for more information.</p>	Taxis	\$	Accommodation	\$	
	Buses	\$	Meals	\$	
	Trains	\$		\$	
	Parking	\$		\$	
	Car hire	\$		\$	
	Airfares	\$		\$	
<b>5. Did you incur work-related clothing expenses?</b>				Yes <input type="checkbox"/>	No <input type="checkbox"/>
<p><b>If no</b>, go to question 6 <b>If yes</b>, record details here.</p> <p>Please note that you cannot generally claim a deduction for <b>conventional clothing</b>.</p>	Compulsory uniform	\$	Dry clean uniforms	\$	
	Non-compulsory uniform	\$	Home laundry	washes/wk	
	Occupation specific	\$	Home laundry of uniforms or protective clothing only. Not conventional nor everyday clothing		
	Protective clothing	\$	Sun hats	\$	
	Work boots	\$		\$	
<b>6. Did you incur self education expenses?</b>				Yes <input type="checkbox"/>	No <input type="checkbox"/>
<p><b>If no</b>, go to question 8. <b>If yes</b>, you can claim a deduction if the content of the course was relevant to the work you were doing as an employee at the time you were studying.</p> <p>Deductions cannot be claimed simply because you received Newstart, Youth Allowance, Jobseeker or Austudy. Nor can you claim self-education expenses that will help you to get a new job.</p> <p>If you satisfy these conditions, complete these details and go to question 7.</p>	Course description				
	Name of school, college or university				
	Date commenced				
	Date finished				
	Fees (not HELP/SLSS)	\$	Home office hours	hrs/week	
	Text books	\$	Home office weeks	weeks	
	Stationery	\$	Other		
	Photocopying	\$	Kilometres travelled*		
	Student union fees	\$	Description of car		
	<p>* You can claim the <b>kilometres travelled</b> directly between home or work and your place of education and return. If you travelled from home to your place of education and on to work or from work to your place of education and home, only claim the first leg of each trip.</p>				
<b>7. Tell us how your course is work-related here:</b>					

8. Did you incur any other work-related expenses?				Yes	No
<b>If no</b> , go to question 9 <b>If yes</b> , enter total expenses (before private use if any) on the right and indicate below the proportion of work use of those items also used for private purposes. Also, enter below that, equipment costing more than \$300 per item.	Computer software (total)	\$		Repairs	\$
	Computer supplies (total)	\$		Safety equipment	\$
	Conferences/seminars	\$		Stationery	\$
	Home office Log/time records required of actual hours undertaken		Logbook required	Subscriptions	\$
	Internet access (total)	\$		Sun screen/glasses	\$
				Telephone - landline	calls/wk
<b>Work % Use Items</b>		Meal allowance spent	\$ /meal	Telephone – mobile (total)	\$
<i>Item</i>	<i>Work %</i>	Office equip (<\$300 per item)	\$	Tools (<\$300 per item)	\$
Computer	%	Postage charges	\$	Union fees	\$
Internet access	%	Professional fees	\$	Professional development	\$
Mobile phone	%	Reference books/journals	\$	Membership Fees	\$
<b>Work-Related Equipment Purchased Costing More than \$300</b> (add more at page 5)				COVID-19 tests	\$
<i>Description</i>	<i>Cost</i>	<i>Date of Purchase</i>	<i>Bus Use</i>		\$
	\$	/ /	%		\$
	\$	/ /	%		\$
	\$	/ /	%		\$
9. Did you pay interest on investment loans (excluding rental properties)?				Yes	No
<b>If no</b> , go to question 10 <b>If yes</b> , complete these details.	Lender's Name and Description of Investment			Interest Paid	
				\$	
				\$	
10. Did you donate to charities or school building funds? – Please check with the school to confirm payments are tax deductible as not all payments are tax deductible.				Yes	No
<b>If no</b> , go to question 11 <b>If yes</b> , complete these details or attach a list. Receipts will confirm that the donation is deductible.				\$	
				\$	
				\$	
11. Do you have any other deductions not referred to above?				Yes	No
<b>If no</b> , go to Q1 at Tax Offsets. <b>If yes</b> , complete these details.	Income protection insurance (letter from Insurer is required)			\$	
	Tax return fee last year (if not prepared by us)			\$	
	Personal (deductible) super contributions <b>VIP</b> : If you are claiming a deduction for <b>personal super contributions</b> , you must notify the fund, and receive a written acknowledgement, of your intention to claim the deduction. Please provide us with a copy of this acknowledgement.			\$	

## Tax Offsets

<b>1. Do you have private health insurance?</b>		Yes <input type="checkbox"/> No <input type="checkbox"/>	
<p>If no, go to question 3. If yes, <b>request a statement.</b> Health funds are no longer required to send you a copy. Go to question 2.</p>			
<b>2. If you have private health insurance, were all of your dependents (including your spouse if applicable) covered for the whole of the year?</b>		Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	
<p>Medicare levy surcharge may be payable if you or your dependents (incl your spouse) do not have an appropriate level of private patient hospital cover for the whole year. An appropriate policy has an excess of \$750 or less (1 person) or \$1,500 or less (all others).</p>			
<b>3. Did you make superannuation contributions for your spouse?</b>		Yes <input type="checkbox"/> No <input type="checkbox"/>	
<p>If no, go to question 4. If yes, and your spouse's income is less than \$40,000, insert details here.</p>		Amount Contributed \$	
<b>4. Did you live in a remote area of Australia or serve overseas?</b>		Yes <input type="checkbox"/> No <input type="checkbox"/>	
<p>If no, go to question 5. If yes, insert details here</p>	Location	Period From	Period To

## Other

<b>1. Other amounts required for income test purposes</b>		Yes <input type="checkbox"/> No <input type="checkbox"/>	
Tax free government pensions received by you		\$	
Child support payments made by you for the financial year		\$	
<p><b>Please show here any other information or ask us any question about your return</b></p>			

## STANDARD TERMS AND CONDITIONS OF BUSINESS

This information is to confirm our understanding of the terms of our engagement and the nature and limitations of the services we will provide.

### Purpose, scope and output of the engagement

We have agreed to prepare your income tax returns and associated schedules and assist you with meeting your income tax obligations to the Australian Taxation Office. Any other services requested which is beyond the scope of this engagement, will be charged additionally.

The purpose of these services is to enable you and your related entities to comply with the taxation law requirements. The procedures we will perform will be limited exclusively to those related to this purpose. As a result no audit or review will be performed and, accordingly, no assurance will be expressed. Our engagement cannot be relied upon to disclose irregularities including fraud, other illegal acts and errors that may exist. However, we will inform you of any such matters that may come to our attention.

This engagement will be conducted in accordance with the relevant professional and ethical standards issued by the Accounting Professional and Ethical Standards Board Limited.

### Relative responsibilities

In conducting this engagement, information acquired by us in the course of the engagement is subject to strict confidentiality requirements. Our files may, however, be subject to review as part of the quality control review program, including reviews by CPA Australia which monitor compliance with professional standards by its members and our internal quality control reviews. We advise you that by accepting our engagement you acknowledge that, if requested, our files relating to this engagement will be made available under this program.

You agree to arrange reasonable access to relevant individuals and documents and you accept responsibility for the completeness and accuracy of the information supplied.

### Fees and charges

Our fees, which will be billed from time to time, will be based on the time required by the individual(s) assigned to the engagement, plus direct out of pocket expenses.

### Ownership of documents

All original documents obtained from the client arising from the engagement shall remain the property of the client. However, we reserve the right to make a reasonable number of copies of the original documents for our records.

The firm has a policy of exploring a legal right of lien over any client documents in our possession in the event of a dispute. The firm has also established dispute resolution processes.

### Confirmation of terms

Acceptance of our services in conjunction with this information indicates that you understand and accept the arrangements. This information will be effective for future engagements unless we advise you of any change.

Please sign and date below.

\_\_\_\_\_  
Signature

\_\_\_\_/\_\_\_\_/\_\_\_\_  
Date