

2009 TAX TIMESAVER CHECKLIST

Please answer each section and then sign the declaration on the last page.

This checklist must be supplied to us before we begin your return.

Where the answer to any question is yes, details & verifying documents must be supplied for your tax return to be completed correctly and efficiently.

GENERAL INFORMATION

Full Name	
Date of Birth	
Tax File Number	
ABN	
Occupation	
Postal Address	
Residential Address	
Telephone (H)	
Telephone (W)	
Mobile	
Last Year Lodged (ending)	
Change in Marital Status	

Spouse / Defacto Details

Name	
Tax File Number	
Date of Birth	
Income	

Dependant Details

Name(s)			
Tax File Number			
Date of Birth			
Income			

New Pinn Deavin Clients

Was last year's return prepared by a registered tax agent? If yes, please supply previous tax agent's name & address.	YES	NO
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INCOME RECEIVED

Salary or Wage Income Please supply payment summary (group certificate)	YES	NO
Allowances, earnings tips or director's fees Please supply details	YES	NO
Termination payments Please supply ETP statement	YES	NO
Did you receive Newstart or Centrelink payments? Please supply payment summary (group certificate or annual statement of benefit)	YES	NO
Other pensions or annuities Please supply pension fund statements showing full details of income and rebateable amounts	YES	NO
Early Access to Superannuation Are you over 55 and have accessed your super by way of a pension? If yes, please provide all details from your fund	YES	NO
Are you a PAYG contractor? Please supply PAYG voluntary agreement payment summaries	YES	NO
Personal services income Please supply details	YES	NO
Interest from savings accounts Please summarise on a separate page - Bank, branch & account numbers, interest received, bank charges and name/s account held in	YES	NO
Distributions from partnership or trusts Please supply yearly distribution summary	YES	NO
Dividends Please supply summary showing franked, unfranked & imputation credits OR copies of dividend notices	YES	NO
Rental income See additional schedule. Please supply agent's annual tax summary – if not available, contact us for our annual summary form	YES	NO
Income from business See additional schedule. Please supply full details of income and expenses	YES	NO
Sale of assets such as shares, real estate, etc Full details required of purchase and sale dates, costs and proceeds	YES	NO
Brought forward capital losses Please supply details	YES	NO
Deferred non-commercial business losses Please supply details	YES	NO
Life insurance or friendly society bonuses Please supply details	YES	NO

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OTHER INCOME

Jury service Please supply details	YES	NO
Other income Please supply details	YES	NO
Foreign source income and foreign assets or property Please supply details	YES	NO

WORK RELATED DEDUCTIONS

Please describe and summarise the amount you wish to claim. Please note that if your total claim for these expenses exceeds \$300, you **MUST** have receipts to substantiate each amount.

Car for business purposes This includes travel from one job to another if you have two jobs You must advise: - Make, model, engine capacity and purchase price - Registration number - How many kilometres did you travel for business during the 2009 financial year - Summarise running costs (fuel, repairs, rego, insurance, etc) on a separate sheet	YES	NO
I kept a logbook this year Please provide to us If no, when was the last logbook kept?	YES	NO
Interstate travel or overseas work Please detail costs for airfares, hire cars, accommodation, meals, incidentals	YES	NO
Did you keep a travel diary	YES	NO
Did you receive an allowance	YES	NO
Work related uniform and other clothing expenses	YES	NO
Protective clothing	YES	NO
Occupation-specific clothing (chef, etc)	YES	NO
Non-compulsory uniform	YES	NO
Compulsory uniform	YES	NO
Laundry (up to \$150 without receipts)	YES	NO
Dry cleaning (receipts needed)	YES	NO
Other claims – mending/repairs, etc (please specify)	YES	NO

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<p>Courses of study related to your occupation</p> <p>Summarise expenditure including:</p> <ul style="list-style-type: none"> - Course fees - University union fees - Travel expenses to and from college, parking, etc - Books, stationery, telephone calls, photocopying - Depreciation of computers, desk, etc - Any babysitting costs incurred 	YES	NO
<p>Did you have any other work related claims</p> <p>List any other expenses incurred including:</p> <ul style="list-style-type: none"> - Magazines/reference reading - Conferences/seminars – fees and travel costs - Telephone/mobile calls for business purposes - Expenses in relation to allowances (meal, etc) - Tool replacements - Union fees (subscriptions to professional bodies) - Stationery - Purchase of depreciable equipment - Computing expenses - Home office expenses (eg. light, power, internet fees, etc – give reasonable estimate of work percentage) - Sickness & Accident Insurance, Income Protection Insurance - Sun protection products (sunscreen, hat, sunglasses up to \$85 without receipts) restricted to certain occupations, eg. builder, greenkeeper - Any other deductions for year ended 30/6/08 (please specify) 	YES	NO

OTHER DEDUCTIONS INCURRED

Investment related expenses	YES	NO
Gifts and/or School Building Funds	YES	NO
Tax Agent fees	YES	NO
Travel to tax agent Please supply details	YES	NO

PAYG TAX

<p>Have you paid any PAYG Tax Instalments?</p> <p>eg. either through an Instalment Activity Statement, PAYG Notice or as a direct payment to the ATO. Please supply copies of IAS, PAYG Notice, etc</p>	YES	NO
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SUPERANNUATION

<p>Did you make personal superannuation contributions for either yourself or your spouse?</p> <p>Please supply fund name, policy number, amount contributed and acknowledgement letter from superannuation fund stating that they have taxed the contribution</p>	YES	NO
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SUPER CONTRIBUTION SPLITTING

Did you complete (or will you complete) the relevant form with your superfund to split contributions with your spouse? If yes, please provide the relevant form	YES	NO
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TAX OFFSETS / REBATES

Do you have a child who was born between 1/7/2001 & 30/6/2004? If yes, see Centrelink for baby bonus information	YES	NO
Spouse (without dependent child or student)	YES	NO
Superannuation pension / ETP annuity Please supply letter you received from fund in July	YES	NO
Parent, spouse's parent or invalid relative	YES	NO
Are you entitled to a zone rebate for living in a "Remote Area"? If yes, where did you live and for what period?	YES	NO
Have you travelled to a remote area with your work?	YES	NO
Education tax refund: Are you entitled to Family Tax Benefit A? If so, a 50% rebate is available for costs including educational software, home computers, internet connection costs, printers, school text books and trade tools used in school. The maximum rebate is \$375 for each child in primary school and \$750 for each child in secondary school.	YES	NO
Superannuation contributions on behalf of your spouse: Have you made a super contribution for your spouse? A full 18% rebate is available for contributions of up to \$3,000 where the spouse's aggregate amount is \$10,800 or less.	YES	NO
Entrepreneurs tax offset: Are you a small business entity and the aggregated turnover of your business is less than \$50,000? If so a 25% Entrepreneurs tax offset is available.	YES	NO
Other rebates (please specify) 	YES	NO

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MEDICAL

Did you spend over \$1500 this year (net of refunds) on doctors, dentists, chemists, physiotherapists and hospital expenses? Summarise costs and refunds received from Medicare/health fund – if possible, contact your health fund and Medicare for annual statements of benefits paid	YES	NO
Private Health Insurance Rebate/Surcharge If you have private health insurance, please supply a copy of the letter/annual statement from your fund showing details and your coverage	YES	NO
Are you entitled to a Medicare Levy reduction or exemption? Please supply details	YES	NO

FAMILY TAX ASSISTANCE

Did you or your spouse receive any allowance or payments from Centrelink (eg. Basic Parenting Allowance)? Please note that you should contact Centrelink regarding these items as we will not be preparing FTB schedules this year due to ATO policy guidelines	YES	NO
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PRO-RATA TAX FREE THRESHOLD

Did your resident status change during the year, ie. did you become or cease to be a tax resident? Please supply dates	YES	NO
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OTHER

Do you have a debt with the ATO, ie. HELP debt (was known as HECS) Please supply details	YES	NO
Do you have a debt with any other Government Department? Please supply details	YES	NO
Do you have a Centrelink debt? If so, your refund may be applied towards this debt	YES	NO
Are there any other factors that you consider to be relevant to your 2009 tax return?	YES	NO

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CLIENT SUBSTANTIATION DECLARATION

You must read this carefully and sign before we can prepare your return.

For the year ended 30 June 2009:

I, _____ confirm that I have been advised by Pinn Deavin & Co (you) as to the requirements to demonstrate that an expense has been incurred for deductible purposes. I have also been advised as to the substantiation legislation in relation to work, car and business travel expenses.

In addition, I have been informed by you of the need to **obtain original receipts** carrying details of:

1. Name of supplier
2. Type of goods purchased
3. Date expenses incurred
4. Amount expressed in the currency it was incurred
5. The day it is made out

I have been advised by you of the need to keep the written evidence for at least five years and of the consequences and penalties which will arise if I am incorrect and do not strictly comply with the substantiation or nexus requirements.

I have all income tax and substantiation documents necessary to support all of the claims made in my income tax return.

Where items are used for both business and private purposes, eg. car, telephone/mobile, computer, library, etc, I have requested that you prepare the return based on my specific instructions.

I declare:

- A. That I have disclosed to you all of the income which I have earned.
- B. That all of that income has been declared in the return.
- C. That all of the claims for deductions and rebates which have been included in the return are based on my specific instructions.
- D. That I will make available to the Australian Taxation Office the receipts to substantiate the above claims, if required.
- E. That you have clarified what written evidence will be required during an audit and penalties that may be applied if incorrect claims are identified.

Signed: _____

Name: _____

Date: _____

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2009 RENTAL PROPERTY CHECKLIST

Income:

- Rent received
- Insurance pay out
- Payments from Ingles Group (Arundel property owners only)
- Outgoings reimbursements

Deductions:

- Agent's commission
- Advertising for tenants
- Borrowing & mortgage discharge expenses
- Council rates
- Depreciation, Capital Allowances & Quantity Surveyor's Building Report
- Electricity
- Gardening & lawn mowing
- Insurance
- Interest on loans
- Land tax
- Legal expenses (in regard to rent recovery)
- Postage, stationery & telephone
- Repairs & maintenance (excluding structural alterations or improvements)
- Special building write off (see Quantity Surveyor's report)
- Strata levies, body corporate
- Sundry expenses (please supply full details)
- Travel expenses (please supply full details)
- Water rates

Please also attach copy of settlement statement if property was purchased during the 2009 financial year.

Please provide Real Estate Agent's Income & Expenditure annual summary as at 30 June 2009.

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2009 BUSINESS INCOME & EXPENDITURE CHECKLIST

Income:

- Contract Income
- Personal Services Income
- Voluntary Agreement Income
- Trading Income (include opening & closing stock figures)

Deductions:

- Accountancy Fees
- Advertising & Promotion
- Bad Debts written off
- Bank and Government charges
- Borrowing Costs
- Cartage & Freight
- Commission
- Depreciation
- Donations
- Government Charges (eg. licences, registrations, etc)
- Hire of Plant & Equipment
- Home Office Expenses (please supply full details & reasonable estimate of business %)
- Insurances
- Interest on Business Loans, etc
- Materials & Supplies
- Motor Vehicle Expenses (please supply full details of running costs and log book %)
- Postage, Printing & Stationery
- Protective Clothing
- Rent of Premises
- Repairs & Maintenance
- Salaries & Wages (include sub-contractors)
- Superannuation Contributions
- Telephone
- Travel Expenses
- Tool Replacements

Please provide via disk or email, your computerised or actual cash book summaries, including:

- Profit & Loss Statement
- Balance Sheet (please supply copy of final bank statement @ 30/6/2009)
- General Ledger (Summary)

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