**2023 INCOME TAX RETURN CHECKLIST**

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| CLIENT DETAILS | | | | |
| Full Name | Mr/Ms First Name Last Name | | Tax File No.: | TFN |
| Address | Address Line 1 | | | |
|  | Address Line 2 | | | |
|  | Suburb: | City/Town | | |
|  | State: | State/Co/Prov | Postcode : | Zip/Postal |
| Telephone | Home : | Phone 2 | Business : | Phone 1 |
|  | Mobile : | Phone 3 | Facsimile : | Fax |
| E-mail | Email Address | | | |
| Occupation | Occupation | | Date of Birth: | Date of Birth |
| Partner’s Name & DOB | Partner's Name & DOB | | | |
| Children’s Name/s & DOB | Dependent 1 | | | |
|  | Dependent 2 | | | |
|  | Dependent 3 | | | |

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| DO YOU HAVE ANY OTHER ENTITIES (FOR CROSS-REFERENCE PURPOSES)? | |
| Name | Type  (eg: Company, Trust, SMSF) |
| Related Entity 1 |  |
| Related Entity 2 |  |
| Related Entity 3 |  |
| Related Entity 4 |  |

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| **INCOME**Please attach |

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|  | |  | |  | | Attachments |
| Salary or Wages | Yes 🗖 | | No 🗖 | | PAYG Payment Summary/ies/ Income Statement(s) | |
| JobKeeper Payments Received | Yes 🗖 | | No 🗖 | | Statements | |
| Dividend Income | Yes 🗖 | | No 🗖 | | Dividend Statements | |
| Interest Income on Cash Deposits | Yes 🗖 | | No 🗖 | | Bank Statements | |
| Managed Funds | Yes 🗖 | | No 🗖 | | Annual Tax Statements | |
| Rental Property income | Yes 🗖 | | No 🗖 | | Property Agent’s  Rental Statements | |
| Income from Partnership and/or Trust Distributions | Yes 🗖 | | No 🗖 | | Distribution Statement or Trust Tax Return | |
| Employee Share Scheme (“ESS”) Income | Yes 🗖 | | No 🗖 | | ESS Statement from Employer | |
| Capital Gains on sale of Investments/ Properties | Yes 🗖 | | No 🗖 | | Documents relating to Purchase and Sale | |
| Business Income | Yes 🗖 | | No 🗖 | | Business Income Receipts incl. Bank Statements | |
| Employment Termination Payments (“ETP’s”) | Yes 🗖 | | No 🗖 | | Employer Statements | |
| Australian Government Allowances and Payments  *(e.g. JobKeeper Payments, Newstart Allowance, Austudy Payments, Parenting Payment, Youth Allowance)* | Yes 🗖 | | No 🗖 | | Statements confirming Income | |
| Australian Government Pensions and Allowances | Yes 🗖 | | No 🗖 | | Statements confirming Income | |
| Australian Annuities and Superannuation Income Streams | Yes 🗖 | | No 🗖 | | Annual Tax Statements | |
| Foreign Source Income  (must include from all overseas sources) | Yes 🗖 | | No 🗖 | | Supporting Documents | |
| Other Income  *(Please specify on Page 5)* | Yes 🗖 | | No 🗖 | | Supporting Documents | |
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| **If you ticked “Yes” in any of the above please attach evidence of all Income received by providing the source documents as outlined in the far right column “Attachments”** | | | | | | |

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| **INSURANCE** |

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| **YOUR RISK MANAGEMENT (INSURANCE) ARRANGEMENTS** | | | |
| Income Protection Insurance | | Yes 🗖 | No 🗖 |
| Total and Permanent Disability Insurance (TPD) | | Yes 🗖 | No 🗖 |
| Trauma Insurance | | Yes 🗖 | No 🗖 |
| Life Insurance | | Yes 🗖 | No 🗖 |
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| **YOUR SUPERANNUATION ARRANGEMENTS** | | | |
| Full Name of Fund(s):  Full Name of Fund(s): | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | |

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| **DEDUCTIONS** |

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| **WORK-RELATED MOTOR VEHICLE EXPENSES** |  |  | Attachments |
| Do you have work-related motor vehicle expenses?: | Yes 🗖 | No 🗖 |  |
| Lease/Corporate Hire Purchase/Chattel Mortgage | Yes 🗖 | No 🗖 | Finance Documentation |
| Do you keep a Log Book?  *(If so, what is the business usage %; based on the log book)* | Yes 🗖 | No 🗖 | % |

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| **WORK-RELATED SELF-EDUCATION EXPENSES** | |  | |  | | Attachments | |
| Do you have work-related self-education expenses?: | | Yes 🗖 | | No 🗖 | | Course information | |
| Text Books | | Yes 🗖 | | No 🗖 | | Related Receipts | |
| Stationery | | Yes 🗖 | | No 🗖 | | Related Receipts | |
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| **If you ticked “Yes” in any of the above please attach evidence of all Income received by providing the source documents as outlined in the far right column “Attachments”** | | | | | | |

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| **DEDUCTIONS Continued…** |

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| **INVESTMENT PROPERTY DEDUCTIONS**Attachments | | | |
| Do you have any Investment Properties? | Yes 🗖 | No 🗖 | Property Agent’s Rental Statements and Bank Statements |

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| **OTHER DEDUCTIONS**Attachments | | | |
| Investment Related Expenses: | Yes 🗖 | No 🗖 |  |
| Ongoing Financial Advice Fees | Yes 🗖 | No 🗖 | Related Receipts |
| Interest on Margin Loan / Investments | Yes 🗖 | No 🗖 | Related Receipts |
| Investment Journals / Periodicals / Subscriptions | Yes 🗖 | No 🗖 | Related Receipts |
| Seminars | Yes 🗖 | No 🗖 | Related Receipts |
| Tax Agent/ Accountant’s Fees | Yes 🗖 | No 🗖 | Related Receipts |
| Income Protection Insurance | Yes 🗖 | No 🗖 | Policy Statement |
| Gifts and Donations (Charities) | Yes 🗖 | No 🗖 | Related Receipts |
| Personal Superannuation Contributions | Yes 🗖 | No 🗖 | Related Documents |
| Home Office Expenses (01 July 2022 – 30 June 2023)  @ **67cents per hour** *(Please specify hours applicable on Page 5)*.  • a record of the number of actual hours you work from home during the entire income year – eg, a timesheet, roster, diary or other similar document  • at least one record for each additional running expenses you incur that the rate per work hour includes – eg, if you incurred electricity and stationery expenses keep one quarterly bill for your electricity expenses and one receipt for your stationery expenses | Yes 🗖 | No 🗖 | Related Documents |
| *Expenses for* ***COVID-19 tests*** *you paid for a work-related purpose, such as to determine if you can attend or remain at work*. | Yes 🗖 | No 🗖 | Related Documents |
| Other Deductions  *(Please specify on Page 5)* | Yes 🗖 | No 🗖 | Related Receipts |

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| **HAVE YOU BOUGHT OR SOLD ANY ASSETS THIS FINANCIAL YEAR? (If more please provide on page 5)** | | | Yes 🗖 | No 🗖 | Attachments |
| Asset Description # 1: |  | | | | |
| Date of Purchase / Sale | |  | | | Contract & Receipts |
| Asset Description # 2: |  | | | | |
| Date of Purchase / Sale | |  | | | Contract & Receipts |

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| **If you ticked “Yes” in any of the above please attach evidence of all deductions by providing the source documents as outlined in the far right column “Attachments”** |

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| **DEDUCTIONS Continued…** |

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| **HAVE YOU RENTED OUT OR USED YOUR MAIN RESIDENCE FOR BUSINESS DURING THE FINANCIAL YEAR?** | | | Yes 🗖 | No 🗖 | Attachments |
| Home Address: |  | | | | |
| Date first rented | |  | | | Invoices & Receipts |
| Details of use and area %: |  | | | | |
| Market value on date income first received: | |  | | | Source documents |

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| **PRIVATE HEALTH INSURANCE** Attachments | | | |
| Do you Private Health Insurance? | Yes 🗖 | No 🗖 | Annual Tax Statements (If required/supplied) |

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| **If you ticked “Yes” in any of the above please attach evidence of all deductions by providing the source documents as outlined in the far right column “Attachments”** |

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| **NOTES:** |
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**AUTHORITY TO OPERATE TRUST ACCOUNT**

I, **First Name Last Name**, of **Address Line 1 Address Line 2 City/Town State/Co/Prov Zip/Postal** hereby authorise **Locumsgroup Private Accounting Services Pty Ltd of Level 4, 8 Spring Street Sydney NSW 2000** to pay immediately any *Trust Money* received by them on my account in respect to the engagement referred to in the ‘Terms of Engagement’ document, into a *Trust Bank Account*, as defined hereunder, operated by them with National Australia Bank at Level 18, 255 George Street, Sydney NSW 2000.

I/We further authorise Locumsgroup in consideration of the completion of the engagement and after being notified in writing of the amount of such fee for the work involved in the engagement referred to above, to deduct from *Trust Money* so held the amount of the account rendered and to:

**Forward the balance of the account to me/us into the following bank account:**

**Account Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Institution/Bank: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**BSB: \_\_ \_\_ \_\_ - \_\_ \_\_ \_\_ Account #: \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_**

I/We further authorise The Institute of Public Accountants in Australia (the Institute) to access the Trust Account(s), Trust Bank Account(s) and Trust Account Records for the purposes of Trust Account inspection, quality review or disciplinary proceedings by the Institute.

This authority is strictly limited to the engagement referred to in the body of this document. Signed by:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Mr First Name Last Name**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Signed for and on behalf of Mr First Name Last Name [Corporate Execution]**

**For the purpose of APS 10 – “*Trust Accounts*” the following definitions apply:**

”*Trust Account”* means accounts for the receipt, disbursement, disposal or other dealing of *Trust Money.* The mere capacity to operate a *Client’s* account with a *Financial Institution*, either alone or jointly, does not necessarily constitute the operation of a *Trust Account*.

“*Trust Account Records*” means documentation evidencing the receipt, disbursement, disposal or other dealing with *Trust Money*.

“*Trust Bank Account*” means any account with a *Financial Institution* utilized by the *Member* or *Personnel* for the receipt, disbursement, disposal or other dealing of *Trust Money.*

"*Trust Money*" means:

(a) any *Money* held or received on behalf of any person by the *Member* or any of the *Member’s* *Personnel,* in the course of or in connection with offering or performing public accounting services, including financial planning, investment advisory and taxation services; and

(b) here the *Member* or the *Member’s* *Personnel* have no present entitlement to such *Money*.