



2009 Tax Return Kit

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Client Details

Name (Mr / Mrs / Ms / Miss)

Home Address

Postal Address (If different)

Tax File Number: ABN (if applicable):

Telephone: (H) (W) (M)

Email:

Date of Birth:

Marital status: Has this changed from last year?

Occupation: Has this changed from last year?

Spouse's Name:

Spouse's Date of Birth:

Are you an Australian Resident? YES/NO/UNSURE

Please provide your bank account details for payment of your refund (see comments below):

BSB: Account Number:

Account name:

If you are a new client of Capital Q, was last year's return prepared by a tax agent? YES/NO

(If YES, please provide the previous tax agent's name and address)

Firm name:

Firm contact details:

Do you have any Children or other Dependants? YES/NO

If yes, how many dependants?

Full Names

Dates of birth

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Date: Signature:

(Please note, at the request of a number of clients, it is now our standard procedure to have income tax refunds paid by the ATO directly into our Client Trust Account. This has proven to improve the speed of receiving refunds but also allows us, where the client agrees, to deduct our fee from the refund and then forward the balance to their nominated account. We will discuss this process further with you, when completing your next income tax return.)

2009 Client tax return checklist

Please circle **YES** or **NO** for each of the items listed below as applicable to your 2009 income tax return and supply evidence or summary information as required (Note: Item numbers relate to the relevant tax return labels):

INCOME – Please provide evidence

- 1. Salary or wages (Number of Payment Summaries ___?) YES/NO
- 2. Allowances, earnings, tips, director's fees etc (See Payment Summaries) YES/NO
- 3. Employer Lump sum payments (See Payment Summaries) YES/NO
- 4. Employment termination payments (Separate Payment Summary) YES/NO
- 5. Australian Government allowances like Newstart, Youth Allowance and Austudy
payments YES/NO
- 6. Australian Government pensions and allowances YES/NO
- 7. Taxable Australian superannuation pensions and income streams YES/NO
- 8. Taxable Australian superannuation lump sum payments YES/NO
- 10. Reportable fringe benefits (See Payment Summaries) YES/NO
- 11. Interest YES/NO
- 12. Dividends YES/NO
- 13. Distributions from partnerships and/or trusts (including Family Trusts) YES/NO
- 15. Net income or loss from business YES/NO
- 18. Net capital gains YES/NO
- 20. Foreign source income (including foreign pensions) and foreign assets or property YES/NO
- 21. Rental income YES/NO
- 24. Other income (please specify) YES/NO

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Did you receive any benefits from an employee share acquisition scheme? YES/NO

(If yes, please specify)

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DEDUCTIONS – Please provide evidence (See 2009 Items of Note)

D1. Work-related car expenses

- cents per kilometre method (max 5,000kms, -1600cc 63cts, 1600-2600cc 74cts, +2600cc 75cts) YES/NO
- log book method (maintained for at least 12 weeks) YES/NO
- one-third of actual expenses method (more than 5,000kms)..... YES/NO
- 12% of actual cost method (more than 5,000kms)..... YES/NO

D2. Other work-related travel expenses

Employee domestic travel where a travel allowance was received YES/NO

- If the claim is more than the reasonable allowance rate, do you have receipts for your expenses? YES/NO

Overseas travel where a travel allowance was received YES/NO

- Do you have receipts for accommodation expenses? YES/NO
- If travel is for 6 or more nights in a row, do you have travel records / a diary? YES/NO

Employee where no travel allowance was received YES/NO

- Did you incur and have receipts for airfares?..... YES/NO
- Did you incur and have receipts for accommodation? YES/NO
- Do you have receipts for hire cars?..... YES/NO
- Did you incur and have receipts for meals and incidental expenses? YES/NO
- Do you have any other travel expenses? YES/NO

Other work-related travel expenses (please specify) YES/NO

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D3. Work-related uniform and other clothing expenses

Protective clothing YES/NO

Occupation-specific clothing YES/NO

Non-compulsory uniform YES/NO

Compulsory uniform YES/NO

Conventional clothing YES/NO

Laundry (up to \$150 without receipts) YES/NO

Dry cleaning (of a uniform or similar only, dry cleaning of 'Suits' is not deductible) YES/NO

Other claims – mending/repairs, etc (please specify) YES/NO

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D4. Work-related self-education expenses (For courses taken at educational institutions)

- course fees YES/NO
- books, stationery YES/NO
- depreciation of office equipment (ie. Computers) YES/NO
- seminars YES/NO
- travel YES/NO
- other (please specify) YES/NO
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D5. Other work-related expenses

- Home office expenses (if you have a designated 'home office' average hours per week worked at home ___?) YES/NO
 - Computer and software YES/NO
 - Telephone/mobile phone (Percentage of use for work ___?) YES/NO
 - Tools and equipment YES/NO
 - Subscriptions and union fees YES/NO
 - Journals/periodicals YES/NO
 - Parking YES/NO
 - Depreciation (ie. Computers)..... YES/NO
 - Sun protection products (i.e., sunscreen and sunglasses)..... YES/NO
 - Seminars and courses not at an educational institution
 - course fees YES/NO
 - travel YES/NO
 - other (please specify) YES/NO
 - Any other work-related deductions (please specify) YES/NO
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Other types of deductions

- D7. Interest and dividend deductions (deductions against interest and/or dividend income) YES/NO
- D8. Gifts or donations YES/NO
- D9. Cost of managing tax affairs (including CapitalQ / LG Accounting fees) YES/NO
- D10. Australian film industry incentives YES/NO
- D11. Deductible amount of undeducted purchase price of **foreign** pension or annuity YES/NO
- D12. Personal superannuation contributions YES/NO
- Full name of fund Account number
- D15. Other deductions (please specify) (ie. Income protection insurance) YES/NO
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- L1. Tax losses of earlier income years YES/NO

TAX OFFSETS / REBATES

- T1. Do you have a dependent spouse (without dependent child or student), a housekeeper or a child-housekeeper? YES/NO
- T2. Do you receive payments under the Veterans' Entitlements Act 1986? YES/NO
- T3. Do you receive an Age Pension? YES/NO
- T4. Did you receive a Superannuation Pension / Income Stream? YES/NO
- T5. Did you have private health insurance in 2009? YES/NO
- Does it cover - Hospital / Ancillaries / Both (Please circle)
- Have you received the Government 30% Rebate through reduced premiums YES/NO
- T6. Have you incurred expenses for your child's education? YES/NO
- No. of Primary School students? ____ (\$750 expenditure limit each)
- No. of Secondary School students? ____ (\$1,500 expenditure limit each)
- T7. Do you have a child that was born or adopted between 1 July 2001 and 30 June 2004? YES/NO
- T8. Did you make superannuation contributions on behalf of a spouse? YES/NO
- T9. Did you live in a remote area of Australia or serve overseas with the Australian Defence Force or the UN Armed Forces in 2009? YES/NO
- T10. Did you have net medical expenses over \$1,500? YES/NO
- T11. Did you maintain a parent, spouse's parent or invalid relative? YES/NO
- T13. Are you a mature age worker (age 55+) with net income from working of less than \$63,000? YES/NO
- T14. Do you operate a 'small business' with an annual total turnover of \$75,000 or less? YES/NO
- T15. Other tax offsets you believe you may be entitled to (please specify) YES/NO
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OTHER RELEVANT INFORMATION

A. Are you entitled to a Medicare levy exemption or reduction in 2009? YES/NO

(If yes, please specify):

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B. Were you under the age of 18 on 30 June 2009..... YES/NO

C. Did you become an Australian resident at any time during the 2009 income year? YES/NO

D. Did you cease to be an Australian resident at any time during the 2009 income year? YES/NO

E. Did you have a spouse at any time during the 2009 income tax year..... YES/NO

F. Do you have a HECS/HELP liability or a student supplement loan debt? YES/NO

2009 Tax return supporting worksheets (Optional)

Salary and wages

Payer name

Payer's ABN

Tax Withheld \$..... Gross Payment \$.....

Reportable Fringe Benefits Received \$.....

Payment summary attached? YES/NO

Salary and wages

Payer name

Payer's ABN

Tax Withheld \$..... Gross Payment \$.....

Reportable Fringe Benefits Received \$.....

Payment summary attached? YES/NO

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Payer's ABN

Tax Withheld \$..... Gross Payment \$.....

Reportable Fringe Benefits Received \$.....

Payment summary attached? YES/NO

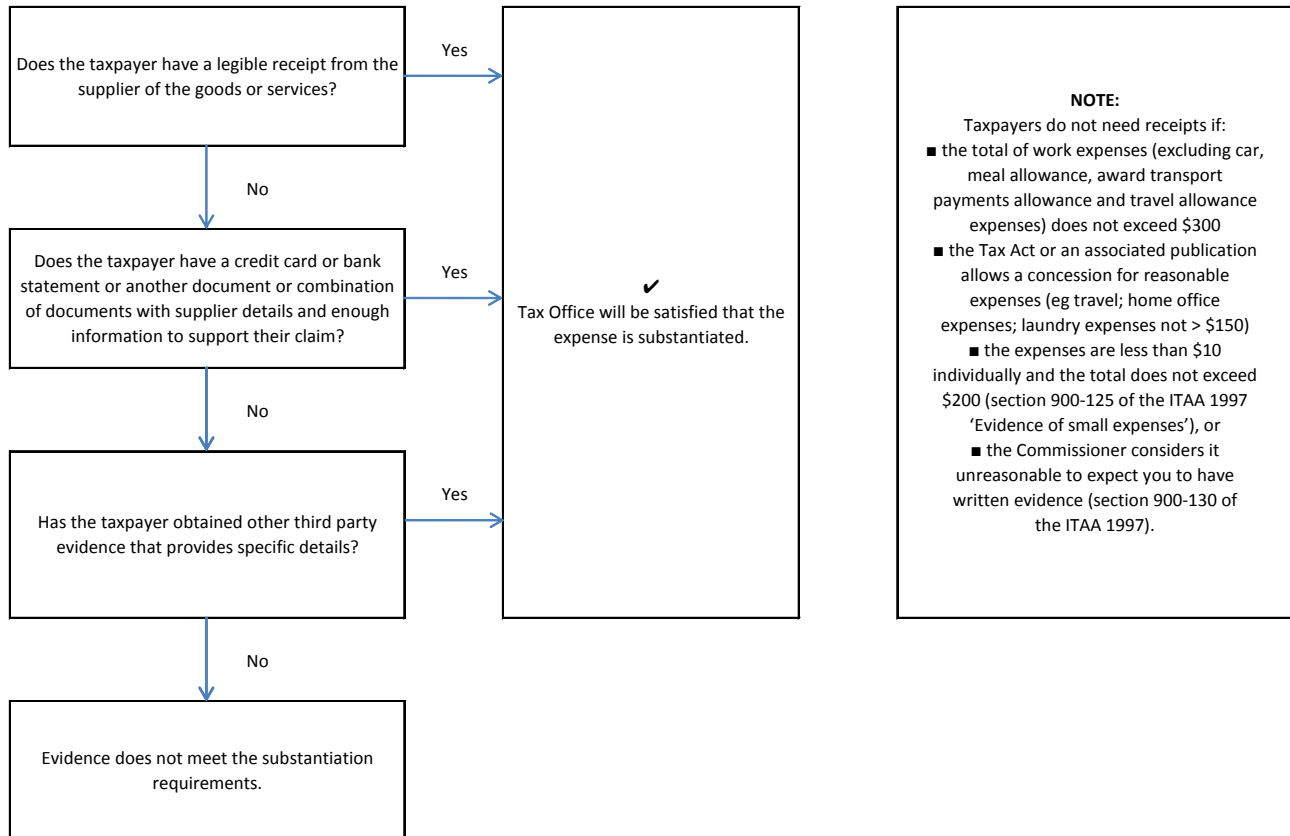
Details of interest received

Bank	Joint Account Holders	Account number	Amount \$	TFN Tax Withheld

2009 Items of Note:

Documentation Requirements for Work-Related Expenses

Tax Office rules for accepting documentation as sufficient evidence to substantiate the claim where total work expenses exceed \$300



Important information regarding self-assessment

Please note that Australian taxpayers are subject to a self-assessment regime in regards to their taxation obligations. This basically means that **you** are responsible for declaring all of your assessable income, and only claiming deductions and / or rebates to which you are entitled. Your personal responsibility continues to exist, even where CapitalQ assists you in the preparation of your return.

Upon lodgement with the ATO, your tax return is usually accepted without being reviewed, and an assessment notice is issued. However, under the laws of self-assessment, the ATO is generally able to review your claims and increase or decrease the amount of tax payable for up to four years (the review period is only two years for clients with less complicated affairs), or longer where tax avoidance is involved, after you lodge your return.

Please don't hesitate to contact us in the event you have any queries or concerns regarding your obligations and the income tax self-assessment requirements.

Other Financial Matters:

CapitalQ provides assistance to clients in relation to a number of financial matters, not just the preparation of their income tax return. We are able to provide many of these services internally, and for those we cannot, we utilize the high quality services of our business partners. Please let us know should you require assistance with any other financial matter such as –

- Tax Planning

Including;

- Salary Sacrificing (ie. Superannuation contributions and motor vehicles)
- Negative Gearing (Through property, shares or managed funds)
- Family Trusts

- Financial Planning Services

Including;

- Superannuation and Retirement Planning
- Investment Portfolios
- Margin Lending

- Wealth Protection (Insurance)

Including;

- Life Insurance
- Total and Permanent Disability Insurance
- Income Protection Insurance

- Finance and Lending

Including;

- Financing a New Home or Investment Property
- Re-financing Existing Loans
- Motor Vehicle or Equipment Finance

- Estate Planning

Including;

- Wills (including the use of Testamentary Trusts)
- Enduring Powers of Attorney