

**TAXES BY FAXES**

**SHORT FORM RETURN - INDIVIDUAL TAX RETURN CHECKLIST**

**EXISTING CLIENT ONLY**

Most clients only need to complete the Short Form Return Checklist – Existing Client (6 pages), as this Checklist covers the most common questions that relate to most taxpayers.

Remember you only have to provide answers to those questions that are relevant to you, and by faxing documents to us (e.g. payment summary) you do not need to insert those details in the checklist.

If you are unsure whether you need to provide details, just check last years tax return to ensure that you have provided us with details of all relevant items.

If this Checklist does not cover all the questions relevant to your circumstances, you may need to complete the Full Form Return Checklist (9 pages or part thereof) and or Supplementary Section (3 pages). Please note that you are **not required** to duplicate you information on both the Short Form and Full Form Checklists. Full instructions for the completion of the Checklists are included at the end of this passage.

**A. CLIENT DETAILS**

1. NAME: Mr/Mrs/Ms/Miss/Dr .....

2. RESIDENTIAL ADDRESS: .....

.....

.....

(Complete only if address is different from that shown on last years return)

3. DO YOU WANT TO USE FUND TRANSFER (EFT) FOR YOUR TAX REFUND OR FAMILY TAX BENEFIT PAYMENT WHERE APPLICABLE?      YES       NO

If YES,      BSB Number: ..... - .....      Account Number: .....

Account Name: .....

**B. INCOME**

1. Occupation description (Main salary & wage): .....

2. Salary and wage details (Provide copies of PAYG Summaries **OR** provide details below)

Payer.....	Payer.....
ABN.....	ABN.....
Gross amount.....	Gross amount.....
Tax withheld.....	Tax withheld.....
Allowance type & amount.....	Allowance type & amount.....
Reportable Fringe benefits.....	Reportable Fringe benefits.....
Lump sum A.....	Lump sum A.....
Lump sum B.....	Lump sum B.....

Payer.....	Payer.....
ABN.....	ABN.....
Gross amount.....	Gross amount.....
Tax withheld.....	Tax withheld.....
Allowance type & amount.....	Allowance type & amount.....
Reportable Fringe benefits.....	Reportable Fringe benefits.....
Lump sum A.....	Lump sum A.....
Lump sum B.....	Lump sum B.....

3. AUSTRALIAN GOVERNMENT ALLOWANCES AND PAYMENTS LIKE NEWSTART, YOUTH ALLOWANCE AND AUSTUDY PAYMENT (Provide copies of payment summaries **OR** provide details below)

Payer's Name .....  
Type of payment.....  
Gross Amount .....  
Tax withheld .....

4. AUSTRALIAN GOVERNMENT PENSIONS AND ALLOWANCES (Provide copies of payment summaries **or** provide details below)

Payer's Name .....  
Type of payment.....  
Gross Amount .....  
Tax withheld .....

5. INTEREST INCOME (Provide summary only)

Gross Interest: .....  
TFN amounts withheld: .....

6. DIVIDEND INCOME (Provide summary only)  
(Please note that cash dividends and dividend reinvestment dividends are both taxable)

Total of unfranked dividends: .....  
Total of franked dividends: .....  
Total of imputation/franking credits: .....  
Total of TFN amounts withheld: .....

7. TRUST DISTRIBUTIONS (Provide summary only)  
(Please note that cash dividends and dividend reinvestment dividends are both taxable)

Total of income (PP / NPP): .....  
Total of imputation/franking credits: .....  
Total of Foreign source income: .....  
Total of Foreign tax credits: .....  
Total of capital gains:.....  
Total of discounted / taxable capital gains:.....

8. Did you own a rental property or derive any rental property income during the year? YES  NO   
- If so please complete the Rental Income section in the Supplementary Section of the Checklist.

9. Did you sell and shares or dispose of any other asset during the year? YES  NO   
- If so please complete the Capital Gains section in the Supplementary Section of the Checklist.

10. Did you participate in forestry managed investment scheme deduction? YES  NO

Income Amount .....  
Deduction Amount .....  
Product/private ruling information:  
Code ..... Year ..... Number.....

11. Did you acquire shares, rights or staples securities from an employee share scheme in 2008-09?  
YES  What is the amount of the discount you received from the share purchase?:.....  
NO

**C. DEDUCTIONS**

1. In the financial year, what sort of work-related expenses (WRE) did you incur? \* #

Type	Amount
Work Related Car expense - Number of km travelled for WRE* (to the max of 5000km, supported by diary evidence)	..... km
Work related travel expenses e.g. taxi, airfares, accommodation, etc	
Work related uniform, occupational specific or protective clothing, laundry and dry cleaning expenses	
Work related self-education expenses	
Low value pool deduction	
U Union Fees, memberships, etc	
M Award overtime meal allowance	
S Seminars, training courses, conferences, etc	
B Books, journals, reference materials, diary, etc	
H Home office – running costs (26 cents PH of HO use) i.e. how many hours a week do you do work at home	
J Home office – occupancy e.g. rent	
T Telephone e.g. cost and business use %	
C Computer consumables (not depreciation)	
I Tools and equipment e.g. document case / bag, etc.	
D Other depreciation	
N Newspapers, magazines, etc	
A Mobile phone costs e.g. costs and business use %	
E Internet Access costs e.g. costs and business use %	
G Subscriptions	
P Printing, Postage and Stationery costs	
O Other	
O Other	
O Other	
O Other	
O Other	
O Other	

\* If log-book held, please complete Section D (Motor Vehicle Expenses) of the Supplementary Section.  
 # Only claim a deduction for expenses that you hold documentary evidence for and then only include the business use portion of expenses that have both a private and business use component e.g. mobile telephone. If in doubt refer to notes on Substantiation of WRE by clicking [here](#).

2. Do you use equipment / furniture / assets that can be depreciated? YES  NO

If so please provide details of same (if same as last year please indicate same) i.e. item description, date and amount of purchase re: .....

.....

.....

3. Other Deductions

Type	Amount
Interest And Dividend deductions (eg. loan fees, interest)	
Gifts & Donations to charity	
Cost of Managing tax affairs e.g. last years tax return preparation fee.	

**D. TAX OFFSETS**

1. Did you or your dependants have appropriate private health **hospital** insurance cover?

YES  NO

If yes, provide a copy of your statement or complete the following section ONLY if details are different from last years return or you are entitled to claim the 30% rebate on your tax return because you have not received the benefit by paying lower premiums.

Name of Fund.....  
Membership Number.....  
Type of cover (i.e. hospital, ancillary or both).....  
Number of days during the year that insurance cover was held.....  
Amount of rebate already claimed through premium discounts.....  
Amount of rebate entitlement claimable on tax return.....

Note: The Medicare levy surcharge threshold for singles and members of a family has been increased to \$73,000 and \$146,000 respectively.

2. Did you pay any PAYG Instalments during the year? YES  Amount:.....  
NO

3. If you are entitled to claim the Family Tax Benefit and you have not already received your payments throughout the year, or if you are entitled to claim the dependent spouse rebate (with no children), or you can claim an exemption from the medicare levy surcharge on the basis of family income, please complete the Spouse Details– Married or Defacto details at Section F. of the Full Form Return below to make a claim on your taxation return.

4. Did you incur any education costs for your children? If so, how much are the total expenses for the primary or secondary school studies? Generally, you must be receiving FTB part A in order to claim the education tax refund.

Number of primary students :   
Number of secondary students :

YES  Amount (Primary):.....  
Amount (Secondary):.....

NO

**E. OTHER COMMENTS**

Please provide details of any other item that you think may be relevant to your tax return.

.....  
.....  
.....  
.....  
.....

**F. ADMINISTRATIVE MATTERS: (ALL CLIENTS TO COMPLETE)**

Please complete this section to ensure that we communicate with you and provide documentation to you by your preferred methods.

**Q. What is your preferred method of communication with us?**

If by phone on what telephone numbers (B) (P)

If by email to what address.....

If by facsimile on what number.....

If by mail to what address.....

.....

.....

**Q. Would you prefer to have your taxation return and associated documents faxed, mailed or emailed to you?**

If faxed on what number.....

If emailed to what address.....

If mailed to what address.....

.....

.....

**CLIENT DECLARATION: (ALL CLIENTS TO COMPLETE THIS DECLARATION)**

I hereby acknowledge that the information provided above is full and complete and authorise Southern Accounting & Consulting Services Pty Ltd to prepare my tax return on the basis of the information provided to them in this Checklist.

Please place an X in the box to indicate acceptance of this declaration, alternatively, please sign and date to acknowledge your acceptance of this declaration. . Please note your tax return will not be prepared if this section is not completed.

YES                       NO

..... / /

**TAXES BY FAXES**

**FULL FORM RETURN - INDIVIDUAL TAX RETURN CHECKLIST**

**EXISTING CLIENT ONLY**

This checklist includes all questions contained on an individual taxation return.

Clients only need to complete this Checklist if the Short Form Checklist did not cover all items in relation to their taxation affairs. Please note that you are **not required** to duplicate you information on both the Short Form and Full Form Checklists.

Remember you only have to provide answers to those questions that are relevant to you, and by faxing certain documents to us (e.g. payment summary, health insurance statement, etc) you do not need to insert those details in the checklist.

If you are unsure whether you need to provide details, just check your previous tax return to ensure that you have provided us with details of all relevant items.

Clients with more complex affairs may need to also complete the Supplementary Section (3 pages or part thereof). All clients must complete the Client Declaration. Full instructions for the completion of the Checklists are included at the end of this passage.

**A. CLIENT DETAILS**

1. NAME: Mr/Mrs/Ms/Miss/Dr .....
2. Has any part of your name changed since completing your last tax return?                      YES                       NO
3. If YES, Previous Name: .....
4. POSTAL ADDRESS: .....  
.....  
.....
5. Has your address changed since last lodging a tax return?                      YES                       NO
6. RESIDENTIAL ADDRESS: .....  
.....  
.....  
(If the same as postal address, write "As Above")
7. TELEPHONE NUMBER: (H)..... (W).....  
(M)..... (Fax).....
8. SPOUSE'S NAME: .....
9. WILL YOU NEED TO LODGE AN AUSTRALIAN TAX RETURN IN THE FUTURE?  
YES                       DON'T KNOW                       NO (FINAL)
10. DO YOU WANT TO USE FUND TRANSFER (EFT) FOR YOUR TAX REFUND OR FAMILY TAX BENEFIT PAYMENT WHERE APPLICABLE?                      YES                       NO
11. If YES,                      BSB Number: ..... - .....                      Account Number: .....  
Account Name: .....

**B. INCOME**

1. OCCUPATION (Main salary & wage): .....

2. Salary and wage details (Provide copies of PAYG Summaries **or** provide details below)

Payer.....	Payer.....
ABN.....	ABN.....
Gross amount.....	Gross amount.....
Tax withheld.....	Tax withheld.....
Allowance type & amount.....	Allowance type & amount.....
Reportable Fringe benefits.....	Reportable Fringe benefits.....
Lump sum A.....	Lump sum A.....
Lump sum B.....	Lump sum B.....

Payer.....	Payer.....
ABN.....	ABN.....
Gross amount.....	Gross amount.....
Tax withheld.....	Tax withheld.....
Allowance type & amount.....	Allowance type & amount.....
Reportable Fringe benefits.....	Reportable Fringe benefits.....
Lump sum A.....	Lump sum A.....
Lump sum B.....	Lump sum B.....

3. EARNINGS, TIPS, DIRECTOR'S FEES ETC.

Type of payment.....  
Gross amount.....  
Tax withheld.....

4. ELIGIBLE TERMINATION PAYMENTS (ETP)  
(Provide copy of the "Payee's Tax Return Copy of your ETP payment summary or letters)

Taxable amount other than excessive component .....  
Excessive Component.....  
Tax withheld.....

5. AUSTRALIAN GOVERNMENT ALLOWANCES AND PAYMENTS LIKE NEWSTART, YOUTH ALLOWANCE AND AUSTUDY PAYMENT (Provide copies of payment summaries **or** provide details below)

Payer's Name .....  
Type of payment.....  
Gross Amount .....  
Tax withheld .....

6. AUSTRALIAN GOVERNMENT PENSIONS AND ALLOWANCES (Provide copies of payment summaries **or** provide details below)

Payer's Name .....  
Type of payment.....  
Gross Amount .....  
Tax withheld .....



14. Do you have any carried forward capital losses from previous periods? YES  NO   
 If so what is the amount of the carried forward losses: .....
15. Did you conduct a business or derive any business income during the year? YES  NO   
 If so please complete the Business Income section in the Supplementary Section of the Checklist.
16. Did you own a rental property or derive any rental property income during the year? YES  NO   
 If so please complete the Rental Income section in the Supplementary Section of the Checklist.
17. Did you sell and shares or dispose of any other asset during the year? YES  NO   
 If so please complete the Capital Gains section in the Supplementary Section of the Checklist.
18. Did you participate in forestry managed investment scheme deduction? YES  NO

Income Amount .....  
 Deduction Amount .....  
 Product/private ruling information:  
 Code ..... Year ..... Number.....

19. Did you acquire shares, rights or staples securities from an employee share scheme in 2008-09?  
 YES  Amount:.....  
 NO

Note: Employees are now required to make an election in their tax returns and include the total discount received on any share purchase under an employee share scheme, if the total of the discount exceeds \$1,000.00. An exemption applies to render the first \$1,000.00 of the tax benefit / discount on purchase under an approved employee share scheme free of tax as long as the scheme meets all the exemption conditions.

**C. DEDUCTIONS**

1. In the financial year, what sort of work-related expenses (WRE) did you incur? \*#

Type	Amount
Work Related Car expense - Number of km travelled for WRE* (to the max of 5000km, supported by diary evidence)	..... km
Work related travel expenses e.g. taxi, airfares, accommodation, etc	
Work related uniform, occupational specific or protective clothing, laundry and dry cleaning expenses	
Work related self-education expenses	
Low value pool deduction	
U Union Fees, memberships, etc	
M Award overtime meal allowance	
S Seminars, training courses, conferences, etc	
B Books, journals, reference materials, diary, etc	
H Home office – running costs (26 cents PH of HO use) i.e. how many hours a week do you do work at home	
J Home office – occupancy e.g. rent	
T Telephone e.g. cost and business use %	
C Computer consumables (not depreciation)	
I Tools and equipment e.g. document case / bag, etc.	
D Other depreciation	
N Newspapers, magazines, etc	
A Mobile phone costs e.g. costs and business use %	
E Internet Access costs e.g. costs and business use %	
G Subscriptions	
P Printing, Postage and Stationery costs	
O Other	
O Other	
O Other	

O Other	
---------	--

- \* If log-book held, please complete Sec. D (Motor Vehicle Expenses) of the Supplementary section.
- # Only claim a deduction for expenses that you hold documentary evidence for and then only include the business use portion of expenses that have both a private and business use component e.g. mobile telephone. If in doubt refer to notes on Substantiation of WRE by clicking [here](#).

2. Do you use equipment / furniture / assets that can be depreciated? YES  NO

If so please provide details of same (if same as last year please indicate same) i.e. item description, date and amount of purchase re: .....

.....  
 .....

3. Other Deductions

Type	Amount
Interest And Dividend deductions (eg. loan fees, interest)	
Gifts & Donations to charity	
Cost of Managing tax affairs e.g. last years tax return preparation fee.	

**D. LOSSES**

1. Do you have any carried forward tax losses from earlier years to claim this income year?

Amount of Primary Production losses: .....

Amount of Non-Primary Production losses: .....

**E. TAX OFFS ETS**

1. Tax Offsets

Spouse (without dependent child or student), child-housekeeper or housekeeper	
Senior Australian (includes age pensioners, service pensioners and self-funded retirees)	Tax offset Code: ..... Veteran Code: .....
Pensioner	Tax offset Code: ..... Veteran Code: .....
Superannuation annuity and pension	
30% private health insurance	
Ongoing baby bonus claim	No. of eligible days: ..... Code: .....
Other e.g. sole parent rebate	

If you are entitled to claim any of the above please provide additional information in the Spouse Details or Other Comments sections below.

2. Did you or your dependants have appropriate private health **hospital** insurance cover?

YES  NO

If yes, provide a copy of your statement or complete the following section ONLY if details are different from last years return or you are entitled to claim the 30% rebate on your tax return because you have not received the benefit by paying lower premiums.

Name of Fund.....  
 Membership Number.....  
 Type of cover (i.e. hospital, ancillary or both).....  
 Number of days during the year that insurance cover was held.....  
 Amount of rebate already claimed through premium discounts.....  
 Amount of rebate entitlement claimable on tax return.....

- **Note:** The Medicare levy surcharge threshold for singles and members of a family has been increased to \$73,000 and \$146,000 respectively.

3. Are you entitled to the Medicare exemption/ reduction? YES  NO   
 Number of dependent children or students: .....  
 Full 1.5% levy exemption – number of days: ..... Claim Type: .....  
 Half 1.5% levy exemption – number of days: .....

4. Do you owe any money to any government department?  
 (eg. Child Support, HECS, Student Learning Supplement Loans) YES  Amount:.....  
 NO

**Note:** If you have a Higher Education Loan Programme (HELP) debt and you are either a math or science graduate or an early childhood education teacher, you may be eligible for the new HECS-HELP benefit.

The maximum annual benefit for the income year is:

- \$1,500 for maths and science graduates
- \$1,600 for early childhood education teachers.

5. Did you pay any PAYG Instalments during the year? YES  Amount:.....  
 NO

6. Did you become an Australian resident during the financial year? YES  NO   
 If so on what date did you become an Australian resident? .....

7. Did you stop being an Australian resident during the financial year? YES  NO   
 If so on what date did you stop being an Australian resident .....

8. Are you are entitled to claim the education tax refund (ETR)? YES  Amount:.....  
 NO

You can claim the ETR in the income year if you:

- had a child at primary or secondary school
- received family tax benefit (FTB) Part A for the child or a payment was made for that child which stopped them from receiving FTB Part A for the child
- had eligible education expenses

Independent students can also claim.

You can claim 50% of eligible expenses up to:

- \$750 for each eligible child in primary school – that is, a refund of up to \$375
- \$1500 for each eligible child in secondary school or for an independent student- that is, a refund of up to \$750.

**F. OTHER COMMENTS**

Please provide details of any other item that you think may be relevant to your tax return.

.....  
.....  
.....  
.....  
.....

**G. ADMINISTRATIVE MATTERS: (ALL CLIENTS TO COMPLETE)**

Please complete this section to ensure that we communicate with you and provide documentation to you by your preferred methods.

**H. What is your preferred method of communication with us?**

If by phone on what telephone numbers (B) (P)

If by email to what address.....

If by facsimile on what number.....

If by mail to what address.....

.....

.....

**Q. Would you prefer to have your taxation return and associated documents faxed, mailed or emailed to you?**

If faxed on what number.....

If emailed to what address.....

If mailed to what address.....

.....

.....

**CLIENT DECLARATION: (ALL CLIENTS TO COMPLETE THIS DECLARATION)**

I hereby acknowledge that the information provided above is full and complete and authorise Southern Accounting & Consulting Services Pty Ltd to prepare my tax return on the basis of the information provided to them in this Checklist.

Please place an X in the box to indicate acceptance of this declaration, alternatively, please sign and date to acknowledge your acceptance of this declaration. . Please note your tax return will not be prepared if this section is not completed.

YES  NO

..... / /

**SUPPLEMENTARY INFORMATION TO  
INDIVIDUAL TAX RETURN CHECKLIST**

Clients only need to complete this section if they are requested to do so above or if insufficient space has not been provided above to include all of your details. If you complete any detail on the Supplementary section you will also need to complete the Client Declaration at the end of the Supplementary section.

**A. BUSINESS INCOME:**

Provide details of business income derived and expenses incurred throughout the year

TRADING NAME OF BUSINESS:.....

MAIN BUSINESS ACTIVITY:.....

ADDRESS BUSINESS CONDUCTED FROM.....  
.....  
.....

IS THE BUSINESS CONDUCTED AS A SOLE TRADER?    YES     NO

(If no an appointment will need to be made to prepare the appropriate partnership, comp any or trust taxation return)

Please provide the value for trade creditors as at 30 June.....

Please provide the value for trade debtors as at 30 June.....

Are you entitled to any carried forward tax losses from previous income years?    YES     NO   
(if yes, provide evidence/details)

Provide the amount of business income received.....

Provide the amount of opening stock.....

Provide the amount of stock purchases.....

Provide the amount of closing stock.....

Provide the amount of goods taken for own use.....

Provide a summary of expenses incurred .....

.....

.....

.....

.....

.....

.....

.....

.....

.....

If insufficient space please attach further information.

For motor vehicle costs please complete the Motor Vehicle Expenses section at **D** below or provide a total of your vehicle ownership and running expenses.

Depreciable assets: Provide details of assets to be depreciated (e.g. date of purchase, item description, original cost price, opening written down value as at 1 July) (if same as last year write as per last year)

.....

.....

.....

**B. RENTAL INCOME:**

Provide details of rental income received and expenses incurred throughout the year

- ADDRESS:.....  
.....  
.....
- DATE OF PURCHASE:...../...../.....
- PURCHASE PRICE: \$.....
- DATE FIRST RENTED OUT:...../...../.....
- NUMBER OF WEEKS RENTED DURING THE YEAR.....
- PERCENTAGE OF OWNERSHIP.....
- TOTAL RENTAL INCOME FOR THE YEAR.....
- DEPRECIABLE ASSETS: Provide details of assets to be depreciated  
(eg: date of purchase, item description, original cost price, opening written down value as at 1 July)
- RENTAL EXPENSES: Provide details of rental expenses made during the year  
(provide real estate agent's statement, interest on loan, rates, repairs, insurance, etc.)

**C. CAPITAL GAINS ON DISPOSAL OF ASSETS:**

Provide details of any disposal of shares or other assets made throughout the year. Please note that it is the date of the contract and not settlement dates that are relevant to the period of ownership.

- If yes, were the assets purchased pre September 1985?    YES                     NO
- Were the assets held for more than 12 months?            YES                     NO
- Item description: .....
- Purchase Contract Date: .....
- Sale Contract Date: .....
- Purchase cost: .....
- Incidental costs of purchase: .....
- Incidental costs of disposal: .....
- Gross proceeds of disposal: .....

If insufficient space please attach further information.

**D. MOTOR VEHICLE EXPENSES:**

Provide the following information if you are operating a business as a sole trader or partner and used a motor vehicle for business purposes:

CAR REGISTRATION NUMBER:..... ENGINE CAPACITY:.....CC'S

MAKE AND MODEL:.....

ORIGINAL COST OF VEHICLE.....

(i) Are valid log book records held? YES  NO   
(these can be relied upon for up to 5 years)

(ii) Break up of expenditure for each vehicle

- Fuel and Oil .....
- Registration .....
- Insurance .....
- Repairs .....
- Lease payments .....
- Loan / CHP interest .....
- Repairs .....
- Other costs e.g. etags, parking, cleaning, RACV, etc. ....  
.....  
.....

(iii) Odometer readings 1 July 20xx or acquisition date .....kms

30 June 20xx or disposal date .....kms

TOTAL TRAVELLED FOR THE YEAR .....kms

TOTAL BUSINESS KILOMETRES .....kms

**CLIENT DECLARATION: (ALL CLIENTS MUST COMPLETE THIS DECLARATION)**

I hereby acknowledge that the information provided above is full and complete and authorise Southern Accounting & Consulting Services Pty Ltd to prepare my tax return on the basis of the information provided to them in this Checklist.

Please place an X in the box to indicate acceptance of this declaration, alternatively, please sign and date to acknowledge your acceptance of this declaration. . Please note your tax return will not be prepared if this section is not completed.

YES  NO

..... / /

## INSTRUCTIONS FOR COMPLETION OF CHECKLIST

1. The Checklist can be completed and lodged electronically on-line (or by fax or mail) or can be downloaded as a PDF file and then completed manually before transmission to us as an attachment to your email.
2. Most clients can provide us with adequate information to complete their return by completing the abbreviated **Short Form Return Checklist** – Existing Clients (6 pages) only. Clients with more complex affairs may instead need to complete the **Full Form Return Checklist** (9 pages or part thereof). Clients need only complete that Checklist that is appropriate to their circumstances. In limited circumstances clients may need to complete the **Supplementary Section** (3 pages) as well as either the Short Form or Full Form Checklist.
3. Only complete those questions / sections of the Checklist that apply to your situation.
4. To indicate a Yes / No response place an X in the appropriate box.
5. When entering dollar amounts please round down income to the nearest dollar and round up expenses to the nearest dollar. Do not include cents. Dollar amounts must be expressed in Australian currency.
6. When requested to provide a summary of information (e.g. dividend income, work related expenses, rental property expenses, etc), merely provide total amounts for each item - please do not send copies of individual source documents (dividend statements, tax invoices, rental property statements, etc) to us.
7. Documentation relating to your taxation return must generally be retained by you for a period of 5 years from the date of lodgement of the tax return.
8. Items of income and expenses for salary and wage tax returns are generally included on the cash basis of accounting. That is if you physically received income or physically paid an expense during the financial year it is included on your tax return for that year.  
  
An important exception to this general rule are distributions of trust income, which are assessable when the distribution is made irrespective of whether you have physically received the distribution or not.
9. A good guide as to the sort of expenses that you may be able to claim as a tax deduction can be found by referring to the expenses claimed on your previous tax return.
10. If you are unsure about whether you can claim a tax deduction for an expense incurred in relation to your salary and wage income, you can clarify your eligibility by referring to our guidance notes on our website at

saacs.com.au / Information Sheets / Substantiation of work related expenses or by clicking [here](#). The general rule being that the expense must be related to your income and you must hold (or copies readily accessible) acceptable documentary evidence (hard or soft copies) of the expense before claiming a deduction for same.

11. If there is insufficient space on the Checklist for all of your information, please provide details of same in the Other Comments section of the Checklist or in an accompanying email.
12. If there are special circumstances that relate to your tax return that are not addressed on the Checklist, please provide details of same in the Other Comments section of the Checklist or in an accompanying email.
13. The Australian Taxation Office are reviewing an increasing number of individual taxation returns each year, as their data collection and matching techniques and audit selection processes improve. Accordingly, we urge clients to include all income (particularly interest, dividends and taxable Centrelink payments) and only claim deductions for expenses that are related to their income and for which they have appropriate documentary evidence.
14. If your affairs are too complex to have your return prepared on the basis of the Checklist (with reasonable assistance from reception staff) or if technical questions are required to be addressed by an accountant, you may prefer or be requested to make an appointment for a face to face interview with an accountant. Please note that higher charges apply to these appointments.
15. The questions posed on the Short Form and Full Form Checklist have equivalent questions on the Taxpack Guide. Accordingly, clients can confirm the precise details required by referring to a copy of the Taxpack – available from newsagents.
16. Any questions regarding the completion of the Checklist should be addressed to **reception staff** at [helpdesk@saacs.com.au](mailto:helpdesk@saacs.com.au) or on (03) 9650 3888. Reception staff will be happy to provide a “reasonable” amount of free assistance to clients to assist them to complete the Checklist.

However, we reserve the right to refer some queries to accountants and or make an appointment for a face to face appointment with an accountant if the nature of your query or level of communication with us warrants same. Higher charges may apply if technical advice is provided or in instances of “excessive” communication and will apply for face to face appointments.

17. Clients can access considerable technical and procedural information from our website without additional charge. Valuable information that will enable clients to understand the basis of their return and have same prepared more effectively can be accessed under saacs.com.au / Information Sheets or Taxation Tips or Newsletters e.g. information

relating to employment contracts, residency status, salary packaging, substantiation of work related expenses, tax effective investments, tax effective purchase of motor vehicles, taxation tips questions and answers, taxations changes for the relevant financial year, travel expenses, rental properties, etc. We suggest that clients refer to these sections of our website before making contact with our reception staff for assistance.

The standard fee of **\$140 plus GST** (higher in some instances for more complicated returns including rental property, capital gains and business schedules) for the tax return preparation service of **Taxes by Faxes** is discounted because it is designed to be fully automated – consequently it does not entitle clients to free direct personal access to technical advice from accountants. Such access can generally only be obtained through a face to face appointment.

18. Please ensure that you have completed the Client Declaration question at the bottom of the Checklist, as your tax return will not be prepared if the Declaration is not completed.
19. At the bottom of the Checklist you can elect to either save your information (so that you can return to complete it at a later time) or you can save and send your completed Checklist to us.
  - by email at [helpdesk@saacs.com.au](mailto:helpdesk@saacs.com.au), or
  - by facsimile on 03 9654 1788, or
  - by mail at PO Box 115 Carlton South VIC 3053.