

## 2021 Individual Tax Return Checklist

Name of client: \_\_\_\_\_

Address: \_\_\_\_\_

Preferred contact no.: \_\_\_\_\_

Information	Information provided	Not applicable
<b>Income</b>		
PAYG payment summaries (eg from employers)	<input type="checkbox"/>	<input type="checkbox"/>
Lump sum payments (eg employment termination payment)	<input type="checkbox"/>	<input type="checkbox"/>
Non-cash benefits	<input type="checkbox"/>	<input type="checkbox"/>
Partnership distribution statement, including copy of partnership tax return	<input type="checkbox"/>	<input type="checkbox"/>
Trust distribution statement, including copy of trust tax return	<input type="checkbox"/>	<input type="checkbox"/>
Documentation re foreign source income, foreign assets or property	<input type="checkbox"/>	<input type="checkbox"/>
Bank statements stating interest earned, including for term deposits	<input type="checkbox"/>	<input type="checkbox"/>
Dividend statements	<input type="checkbox"/>	<input type="checkbox"/>
Employee share scheme statements	<input type="checkbox"/>	<input type="checkbox"/>
Managed fund annual tax statement and capital gains tax statement	<input type="checkbox"/>	<input type="checkbox"/>
Buy/sell contract notes for any share transactions	<input type="checkbox"/>	<input type="checkbox"/>
Contracts to acquire/dispose of investments other than shares and rental properties	<input type="checkbox"/>	<input type="checkbox"/>
Records of cryptocurrency wallet transactions (eg Bitcoin)	<input type="checkbox"/>	<input type="checkbox"/>
<b>Work-related deductions</b>		
Details of depreciable assets bought or disposed of during the income year (eg laptops), noting the full expensing COVID-19 deduction concessions	<input type="checkbox"/>	<input type="checkbox"/>
Details and receipts for home office expenses, including a diary for COVID-19 set rate deduction for working at home expenses	<input type="checkbox"/>	<input type="checkbox"/>
Details of working from home running expenses and receipts or time sheets	<input type="checkbox"/>	<input type="checkbox"/>
Professional journals/trade magazines	<input type="checkbox"/>	<input type="checkbox"/>
Professional memberships/subscriptions	<input type="checkbox"/>	<input type="checkbox"/>
Receipts for continuing professional development courses and seminars	<input type="checkbox"/>	<input type="checkbox"/>
Receipts for self-education expenses	<input type="checkbox"/>	<input type="checkbox"/>

Information	Information provided	Not applicable
Receipts for other work-related deductions such as protective clothing, uniform expenses, tools and equipment, and travel	<input type="checkbox"/>	<input type="checkbox"/>
Vehicle logbook for motor vehicle expenses (if using the logbook method)	<input type="checkbox"/>	<input type="checkbox"/>
<b>Other deductions</b>		
Receipts for donations of \$2 and over to deductible gift recipients	<input type="checkbox"/>	<input type="checkbox"/>
Expenditure incurred in managing tax affairs (eg tax agent fees)	<input type="checkbox"/>	<input type="checkbox"/>
Expenditure incurred in earning interest, dividend and other investment income (eg investment advice fees)	<input type="checkbox"/>	<input type="checkbox"/>
Income protection insurance premiums	<input type="checkbox"/>	<input type="checkbox"/>
<b>Rental properties</b>		
Date when property was purchased, including details of co-ownership if applicable	<input type="checkbox"/>	<input type="checkbox"/>
Period property was rented out during the income year	<input type="checkbox"/>	<input type="checkbox"/>
Records detailing rental income (annual statement from property agent, if engaging services of an agent)	<input type="checkbox"/>	<input type="checkbox"/>
Loan statements for property showing interest paid for the income year	<input type="checkbox"/>	<input type="checkbox"/>
Expenses incurred such as water charges, land tax and insurance premiums	<input type="checkbox"/>	<input type="checkbox"/>
Details of depreciable assets bought or disposed of during the income year	<input type="checkbox"/>	<input type="checkbox"/>
Details of any capital works on the property	<input type="checkbox"/>	<input type="checkbox"/>
If the property was disposed of during the income year, information relating to dates and costs associated with the disposal of the property	<input type="checkbox"/>	<input type="checkbox"/>
<b>Offsets/rebates</b>		
Details of any superannuation contributions for spouse	<input type="checkbox"/>	<input type="checkbox"/>
Details of dependants, including their age, occupation and income	<input type="checkbox"/>	<input type="checkbox"/>
Private health insurance statement (and details of prepaid premiums)	<input type="checkbox"/>	<input type="checkbox"/>
<b>If operating as a sole trader</b>		
Cashbook, which includes records of drawings taken before the business takings were banked	<input type="checkbox"/>	<input type="checkbox"/>
Copies of Business Activity Statements and/or Instalment Activity Statements lodged for the income year	<input type="checkbox"/>	<input type="checkbox"/>
Copies of PAYG summaries for employees	<input type="checkbox"/>	<input type="checkbox"/>
Details of any government grants, subsidies, payments or rebates received (eg JobKeeper Payments)	<input type="checkbox"/>	<input type="checkbox"/>
Details of cash flow boosts received	<input type="checkbox"/>	<input type="checkbox"/>
Details of superannuation contributions for employees	<input type="checkbox"/>	<input type="checkbox"/>
Details of any assets purchased, including date of purchase and amount	<input type="checkbox"/>	<input type="checkbox"/>
Payments of salaries and superannuation to associates	<input type="checkbox"/>	<input type="checkbox"/>
Records from accounting software (eg trial balance, profit and loss, and balance sheet)	<input type="checkbox"/>	<input type="checkbox"/>

Information	Information provided	Not applicable
Statements of all liabilities of the business	<input type="checkbox"/>	<input type="checkbox"/>
<b>Other information – all individuals</b>		
Details of residency status	<input type="checkbox"/>	<input type="checkbox"/>
Other receipts or outgoings received or incurred, where uncertain if assessable/deductible	<input type="checkbox"/>	<input type="checkbox"/>
Notice of superannuation contributions	<input type="checkbox"/>	<input type="checkbox"/>
Individual's total superannuation balance	<input type="checkbox"/>	<input type="checkbox"/>

# 2021 Superannuation Fund Tax Return Checklist

Name of client: \_\_\_\_\_

Address: \_\_\_\_\_

Preferred contact no.: \_\_\_\_\_

Information	Information provided	Not applicable
<b>Bank statements</b>		
Bank statements for the period 1 July 2019 to 30 June 2020	<input type="checkbox"/>	<input type="checkbox"/>
Details of all deposits and withdrawals	<input type="checkbox"/>	<input type="checkbox"/>
Cheque book butts and deposit books	<input type="checkbox"/>	<input type="checkbox"/>
<b>Investments</b>		
Details of rent, leasing or hiring income	<input type="checkbox"/>	<input type="checkbox"/>
Maturity notices for term deposits	<input type="checkbox"/>	<input type="checkbox"/>
Distribution statements from trusts	<input type="checkbox"/>	<input type="checkbox"/>
Dividend statements	<input type="checkbox"/>	<input type="checkbox"/>
Statements of returns of capital (from shares)	<input type="checkbox"/>	<input type="checkbox"/>
Contract notes and settlement statements for any shares purchased	<input type="checkbox"/>	<input type="checkbox"/>
Sell notes and settlement statements for shares sold (and original contract notes if possible)	<input type="checkbox"/>	<input type="checkbox"/>
Confirmation for units purchased in managed funds	<input type="checkbox"/>	<input type="checkbox"/>
Sell notes for units in managed funds sold (and original purchase notes if possible)	<input type="checkbox"/>	<input type="checkbox"/>
Managed funds distribution statements, annual tax statements and capital gains statements	<input type="checkbox"/>	<input type="checkbox"/>
Income received through trusts other than managed investment funds	<input type="checkbox"/>	<input type="checkbox"/>
Off-market transfer forms for any in-specie contributions	<input type="checkbox"/>	<input type="checkbox"/>
Details of any investments acquired from members or their associates during the income year	<input type="checkbox"/>	<input type="checkbox"/>
Details of any investments in related parties, including any outstanding distributions to be received	<input type="checkbox"/>	<input type="checkbox"/>
Details of artwork, collectables and personal use assets (storage, insurance, valuations)	<input type="checkbox"/>	<input type="checkbox"/>
Details of any other investment assets purchased and sold	<input type="checkbox"/>	<input type="checkbox"/>
Records of cryptocurrency wallet transactions (eg Bitcoin)	<input type="checkbox"/>	<input type="checkbox"/>
<b>Contributions received</b>		
Records of all employer contributions (including salary-sacrifice contributions)	<input type="checkbox"/>	<input type="checkbox"/>

Information	Information provided	Not applicable
Records of any after-tax contributions (eg personal contributions)	<input type="checkbox"/>	<input type="checkbox"/>
Records of any contributions where no TFN was quoted	<input type="checkbox"/>	<input type="checkbox"/>
Records of any contributions on behalf of spouse	<input type="checkbox"/>	<input type="checkbox"/>
Records of any spouse contributions splits	<input type="checkbox"/>	<input type="checkbox"/>
Details of any unused cap amounts for concessional contribution since 2018–2019 available to carry forward if total superannuation balance is below \$500,000 on 30 June	<input type="checkbox"/>	<input type="checkbox"/>
Records of any downsizer contributions (up to \$300,000 per person aged 65 or over)	<input type="checkbox"/>	<input type="checkbox"/>
Records of any withdrawal of first home super saver (FHSS) scheme contributions (and associated earnings)	<input type="checkbox"/>	<input type="checkbox"/>
Records of any contributions from disposal of small business assets under capital gains tax small business 15-year exemption or retirement exemption	<input type="checkbox"/>	<input type="checkbox"/>
Details of deductions for personal contributions	<input type="checkbox"/>	<input type="checkbox"/>
Written notices from members stating intention to claim deductions for their personal contributions	<input type="checkbox"/>	<input type="checkbox"/>
Acknowledgement notices by trustee to members confirming receipt of notices for personal contributions	<input type="checkbox"/>	<input type="checkbox"/>
<b>Rollovers</b>		
Details of inward rollovers	<input type="checkbox"/>	<input type="checkbox"/>
Details of outward rollovers	<input type="checkbox"/>	<input type="checkbox"/>
Details of family law superannuation splitting payments and court orders	<input type="checkbox"/>	<input type="checkbox"/>
<b>Insurance policies</b>		
Copies of annual life insurance policy provided for members	<input type="checkbox"/>	<input type="checkbox"/>
Copies of death or disability policy provided for members	<input type="checkbox"/>	<input type="checkbox"/>
Details of early release of benefits (compassionate grounds or severe financial hardship)	<input type="checkbox"/>	<input type="checkbox"/>
<b>Benefits paid</b>		
Details of any lump sum benefits paid to members	<input type="checkbox"/>	<input type="checkbox"/>
Details of any pensions paid to members, including copies of PAYG summaries if applicable	<input type="checkbox"/>	<input type="checkbox"/>
Details of early release of benefits (eg because of the COVID-19 pandemic)	<input type="checkbox"/>	<input type="checkbox"/>
<b>Common deductions</b>		
Death or disability premiums	<input type="checkbox"/>	<input type="checkbox"/>
Actuarial costs, accountancy fees and audit fees	<input type="checkbox"/>	<input type="checkbox"/>
Investment expenses, including nature of the expenses	<input type="checkbox"/>	<input type="checkbox"/>
Management and administrative expenses, including nature of the expenses	<input type="checkbox"/>	<input type="checkbox"/>

Information	Information provided	Not applicable
<b>Other information</b>		
Details of any derivatives and instalment warrants entered into	<input type="checkbox"/>	<input type="checkbox"/>
Details of limited resource borrowing arrangements (LRBAs)	<input type="checkbox"/>	<input type="checkbox"/>
Auditor's report for the previous financial year	<input type="checkbox"/>	<input type="checkbox"/>
Copies of Business Activity Statements and/or Instalment Activity Statements lodged for the income year	<input type="checkbox"/>	<input type="checkbox"/>
Copies of minutes of meetings	<input type="checkbox"/>	<input type="checkbox"/>
Copies of trustee declarations for any new trustees, or directors of corporate trustees	<input type="checkbox"/>	<input type="checkbox"/>
Copy of investment strategy	<input type="checkbox"/>	<input type="checkbox"/>
Record of all members as at 30 June 2020	<input type="checkbox"/>	<input type="checkbox"/>
Has trustee/director become a disqualified person due to bankruptcy or conviction for dishonest conduct?	<input type="checkbox"/>	<input type="checkbox"/>
Details of any schemes involving non-arm's length income (NALI)	<input type="checkbox"/>	<input type="checkbox"/>
Details of any schemes involving non-arm's length expenditure (NALE)	<input type="checkbox"/>	<input type="checkbox"/>
Other receipts or outgoings received or incurred, including where uncertain if assessable/deductible	<input type="checkbox"/>	<input type="checkbox"/>



Information	Information provided	Not applicable
Details of fringe benefits tax paid (and a copy of the FBT return lodged)	<input type="checkbox"/>	<input type="checkbox"/>
Details of interest on loans	<input type="checkbox"/>	<input type="checkbox"/>
Details of lease expenses for motor vehicles, premises and equipment	<input type="checkbox"/>	<input type="checkbox"/>
Details of legal expenses	<input type="checkbox"/>	<input type="checkbox"/>
Details of lump sum payments (including for retirement and redundancy)	<input type="checkbox"/>	<input type="checkbox"/>
Details of motor vehicle expenses	<input type="checkbox"/>	<input type="checkbox"/>
Details of prepayments	<input type="checkbox"/>	<input type="checkbox"/>
Details of professional subscriptions and journals	<input type="checkbox"/>	<input type="checkbox"/>
Details of rates, land taxes and insurance premiums	<input type="checkbox"/>	<input type="checkbox"/>
Details of repairs and maintenance	<input type="checkbox"/>	<input type="checkbox"/>
Details of research and development activities and expenses	<input type="checkbox"/>	<input type="checkbox"/>
Details of royalties paid	<input type="checkbox"/>	<input type="checkbox"/>
Details of salaries paid, including fringe benefits (provide PAYG summaries)	<input type="checkbox"/>	<input type="checkbox"/>
Details of superannuation contributions for directors	<input type="checkbox"/>	<input type="checkbox"/>
Details of superannuation contributions for employees	<input type="checkbox"/>	<input type="checkbox"/>
Details of tax, and accounting and audit fees paid	<input type="checkbox"/>	<input type="checkbox"/>
Details of any assets purchased, including date of purchase and amount	<input type="checkbox"/>	<input type="checkbox"/>
Details of travel expenses (provide travel diaries)	<input type="checkbox"/>	<input type="checkbox"/>
<b>Balance sheet – assets</b>		
Asset register detailing depreciable assets bought and sold or scrapped during the income year	<input type="checkbox"/>	<input type="checkbox"/>
Bank statements	<input type="checkbox"/>	<input type="checkbox"/>
Cheque book butts and deposit books	<input type="checkbox"/>	<input type="checkbox"/>
Copies of confirmation for any units in managed funds purchased	<input type="checkbox"/>	<input type="checkbox"/>
Copies of contract notes and settlement statements for any shares purchased	<input type="checkbox"/>	<input type="checkbox"/>
Details of any other investments purchased	<input type="checkbox"/>	<input type="checkbox"/>
Details of capital assets purchased during the income year	<input type="checkbox"/>	<input type="checkbox"/>
Details of leases entered into and terminated during the income year	<input type="checkbox"/>	<input type="checkbox"/>
Details of loans, payments, forgiveness of debts, or provision for use of assets to shareholders or their associates	<input type="checkbox"/>	<input type="checkbox"/>
Details of work-in-progress	<input type="checkbox"/>	<input type="checkbox"/>
Listing of trade debtors with amounts outstanding	<input type="checkbox"/>	<input type="checkbox"/>
Value of stock as at 30 June 2021 (and basis of valuation)	<input type="checkbox"/>	<input type="checkbox"/>
<b>Balance sheet – liabilities</b>		
Accrued expenses (eg audit fees and bonuses) and unearned revenue	<input type="checkbox"/>	<input type="checkbox"/>
Details of all loans	<input type="checkbox"/>	<input type="checkbox"/>



Information	Information provided	Not applicable
Listing of trade creditors with amounts owing	<input type="checkbox"/>	<input type="checkbox"/>
Provisions for long service leave and annual leave	<input type="checkbox"/>	<input type="checkbox"/>
Statements from lending authorities detailing the opening and closing balances of existing loans during the financial year	<input type="checkbox"/>	<input type="checkbox"/>
<b>Balance sheet – equity</b>		
Details of any changes to shareholding	<input type="checkbox"/>	<input type="checkbox"/>
Details of loans from shareholders or partners	<input type="checkbox"/>	<input type="checkbox"/>
Details of any increase or decrease to reserves	<input type="checkbox"/>	<input type="checkbox"/>
<b>Additional information – company</b>		
Loans, payments, debt forgiveness, or use of assets given to shareholders or associates of the shareholders, if private company	<input type="checkbox"/>	<input type="checkbox"/>
Auditor's report (if applicable)	<input type="checkbox"/>	<input type="checkbox"/>
Copies of Business Activity Statements and/or Instalment Activity Statements lodged for the income year	<input type="checkbox"/>	<input type="checkbox"/>
Copies of minutes of company meetings	<input type="checkbox"/>	<input type="checkbox"/>
Details of any share buy-backs or share cancellations	<input type="checkbox"/>	<input type="checkbox"/>
Any of the following schedules (as applicable):		
• losses (carry-forward tax losses and net capital losses exceed \$100,000);	<input type="checkbox"/>	<input type="checkbox"/>
• capital gains tax;	<input type="checkbox"/>	<input type="checkbox"/>
• dividend and interest;	<input type="checkbox"/>	<input type="checkbox"/>
• international dealings;	<input type="checkbox"/>	<input type="checkbox"/>
• non-individual PAYG payment summary;	<input type="checkbox"/>	<input type="checkbox"/>
• research and development (R&D) tax incentive	<input type="checkbox"/>	<input type="checkbox"/>
<b>Additional information – trust</b>		
Copies of Business Activity Statements and/or Instalment Activity Statements lodged for the income year	<input type="checkbox"/>	<input type="checkbox"/>
Copies of minutes of trustee meetings, in particular distribution resolutions	<input type="checkbox"/>	<input type="checkbox"/>
Copy of trust deed or any amendments during the income year, if not already supplied	<input type="checkbox"/>	<input type="checkbox"/>
Details of any units redeemed or issued during the income year (for a unit trust)	<input type="checkbox"/>	<input type="checkbox"/>
Details of any unpaid present entitlements to beneficiaries or associate private companies	<input type="checkbox"/>	<input type="checkbox"/>
Details of any elections eg family trust election, interposed entity election	<input type="checkbox"/>	<input type="checkbox"/>
If closely held trust (including family trust), any relevant notices eg tax file number (TFN) report, trustee beneficiary (TB) statement	<input type="checkbox"/>	<input type="checkbox"/>
<b>Additional information – partnership</b>		
Copies of Business Activity Statements and/or Instalment Activity Statements lodged for the income year	<input type="checkbox"/>	<input type="checkbox"/>

Information	Information provided	Not applicable
Copies of minutes of partnership meetings	<input type="checkbox"/>	<input type="checkbox"/>
Copy of partnership agreement	<input type="checkbox"/>	<input type="checkbox"/>
If the partnership was restructured during the income year, please provide details	<input type="checkbox"/>	<input type="checkbox"/>
If a right to partnership income or capital was transferred, created, varied or terminated during the income year, please provide details	<input type="checkbox"/>	<input type="checkbox"/>
<b>Additional information – all entities</b>		
Other receipts or outgoings received or incurred, where uncertain if assessable/deductible	<input type="checkbox"/>	<input type="checkbox"/>
Details of cash flow boosts	<input type="checkbox"/>	<input type="checkbox"/>
Details of any superannuation guarantee (SG) charge payments under the SG amnesty	<input type="checkbox"/>	<input type="checkbox"/>
Copies of any employer shortfall exemption certificates	<input type="checkbox"/>	<input type="checkbox"/>