

2022 Individual Tax Return Checklist

Name of Client: _____
Email Address: _____
Preferred Contact No.: _____

Information	Information Provided	Not Applicable
Income		
Income statement/PAYG payment summaries		
Lump sum payments (eg employment termination payment)		
Non-cash benefits		
Partnership distribution statement, including copy of partnership tax return		
Trust distribution statement, including copy of trust tax return		
Documentation re foreign source income, foreign assets or property		
Bank statements stating interest earned, including for term deposits		
Dividend statements		
Employee share scheme statements		
Managed fund annual tax statement and capital gains tax statement		
Buy/sell contract notes for any share transactions		
Contracts to acquire/dispose of investments other than shares and rental properties		
Records of cryptocurrency wallet transactions (eg Bitcoin)		
Work-Related Deductions		
Details of depreciable assets bought or disposed of during the income year (eg laptops), noting the full expensing COVID-19 deduction concessions		
Details and receipts for home office expenses, including a diary for COVID-19 set rate deduction for working at home expenses		
Details of working from home running expenses and receipts or time sheets		
Professional journals/trade magazines		
Professional memberships/subscriptions		
Receipts for continuing professional development courses and seminars		
Receipts for self-education expenses		
Receipts for other work-related deductions such as protective clothing, uniform expenses, tools and equipment, and travel		
Vehicle logbook for motor vehicle expenses (if using the logbook method)		

Information	Information Provided	Not Applicable
Other Deductions		
Receipts for donations of \$2 and over to deductible gift recipients		
Expenditure incurred in managing tax affairs (eg tax agent fees)		
Expenditure incurred in earning interest, dividend and other investment income (eg investment advice fees)		
Income protection insurance premiums		
Rental Properties		
Date when property was purchased, including details of co-ownership if applicable		
Period property was rented out during the income year		
Records detailing rental income (annual statement from property agent, if engaging services of an agent)		
Loan statements for property showing interest paid for the income year		
Expenses incurred such as water charges, land tax and insurance premiums		
Details of depreciable assets bought or disposed of during the income year		
Details of any capital works on the property		
If the property was disposed of during the income year, information relating to dates and costs associated with the disposal of the property		
Offsets/Rebates		
Details of any superannuation contributions for spouse		
Details of dependants, including their age, occupation and income		
Private health insurance statement (and details of prepaid premiums)		
If Operating As A Sole Trader		
Cashbook, which includes records of drawings taken before the business takings were banked		
Copies of Business Activity Statements and/or Instalment Activity Statements lodged for the income year		
Copies of income statements/PAYG summaries for employees		
Details of any government grants, subsidies, payments or rebates received		
Details of superannuation contributions for employees		
Details of any assets purchased, including date of purchase and amount		
Payments of salaries and superannuation to associates		
Records from accounting software (eg trial balance, profit and loss, and balance sheet)		
Statements of all liabilities of the business		

Information	Information Provided	Not Applicable
Other Information – All Individuals		
Details of residency status		
Other receipts or outgoings received or incurred, where uncertain if assessable/deductible		
Notice of superannuation contributions		
Individual's total superannuation balance		

2022 Superannuation Fund Tax Return Checklist

Name of Client: _____

Email Address: _____

Preferred Contact No.: _____

Information	Information Provided	Not Applicable
Bank Statements		
Bank statements for the period 1 July 2021 to 30 June 2022		
Details of all deposits and withdrawals		
Cheque book butts and deposit books		
Investments		
Details of rent, leasing or hiring income		
Maturity notices for term deposits		
Distribution statements from trusts		
Dividend statements		
Statements of returns of capital (from shares)		
Contract notes and settlement statements for any shares purchased		
Sell notes and settlement statements for shares sold (and original contract notes if possible)		
Confirmation for units purchased in managed funds		
Sell notes for units in managed funds sold (and original purchase notes if possible)		
Managed funds distribution statements, annual tax statements and capital gains statements		
Income received through trusts other than managed investment funds		
Off-market transfer forms for any in-specie contributions		
Details of any investments acquired from members or their associates during the income year		
Details of any investments in related parties, including any outstanding distributions to be received		
Details of artwork, collectables and personal use assets (storage, insurance, valuations)		
Details of any other investment assets purchased and sold		
Records of cryptocurrency wallet transactions (eg Bitcoin)		

Information	Information Provided	Not Applicable
Contributions Received		
Records of all employer contributions (including salary-sacrifice contributions)		
Records of any after-tax contributions (eg personal contributions)		
Records of any contributions where no TFN was quoted		
Records of any contributions on behalf of spouse		
Records of any spouse contributions splits		
Details of any unused cap amounts for concessional contribution available to carry forward (total superannuation balance must be less than \$500,000 on 30 June)		
Records of any downsizer contributions (up to \$300,000 per person aged 65 or over)		
Records of any withdrawal of first home super saver (FHSS) scheme contributions (and associated earnings)		
Records of any contributions from disposal of small business assets under capital gains tax small business 15-year exemption or retirement exemption		
Details of deductions for personal contributions		
Written notices from members stating intention to claim deductions for their personal contributions		
Acknowledgement notices by trustee to members confirming receipt of notices for personal contributions		
Rollovers		
Details of inward rollovers		
Details of outward rollovers		
Details of family law superannuation splitting payments and court orders		
Insurance Policies		
Copies of annual life insurance policy provided for members		
Copies of death or disability policy provided for members		
Benefits Paid		
Details of any lump sum benefits paid to members		
Details of any pensions paid to members, including copies of income statements/PAYG summaries if applicable		
Details of any early release of benefits		
Common Deductions		
Death or disability premiums		
Actuarial costs, accountancy fees and audit fees		
Investment expenses, including nature of the expenses		
Management and administrative expenses, including nature of the expenses		

Information	Information Provided	Not Applicable
Other Information		
Details of any derivatives and instalment warrants entered into		
Details of limited resource borrowing arrangements (LRBAs)		
Auditor's report for the previous financial year		
Copies of Business Activity Statements and/or Instalment Activity Statements lodged for the income year		
Copies of minutes of meetings		
Copies of trustee declarations for any new trustees, or directors of corporate trustees		
Copy of investment strategy		
Record of all members as at 30 June 2022		
Has trustee/director become a disqualified person due to bankruptcy or conviction for dishonest conduct?		
Details of any schemes involving non-arm's length income (NALI)		
Details of any schemes involving non-arm's length expenditure (NALE)		
Other receipts or outgoings received or incurred, including where uncertain if assessable/deductible		

2022 Company, Trust or Partnership Tax Return Checklist

Name of Client: _____

Email Address: _____

Preferred Contact No.: _____

Information	Information Provided	Not Applicable
Income		
Accounting information, including trial balance, profit and loss, and balance sheet		
Asset register detailing depreciable assets bought and sold or scrapped during the income year		
Cashbook (if maintained)		
Copies of sell notes and settlement statements for shares sold (and original contract notes and settlement statements if possible)		
Copies of sell notes for units in managed funds sold (and original purchase notes if possible)		
Details of any other income such as rental income		
Details of any other investment income		
Details of any grants, subsidies, payments and rebates received		
Details of interest and repayments received from shareholders		
Details of proceeds from disposal of capital assets		
Managed funds distribution statements, annual tax statements and capital gains statements		
Dividend statements		
Deductions		
Details of advertising and marketing expenses		
Details of bad debts actually written off during the income year		
Details of bonuses and commissions paid to employees		
Details of bonuses and commissions paid to external parties		
Details of bonuses paid to directors		
Details of borrowing costs for new loans entered into during the income year		
Details of director fees		
Details of donations of \$2 and over to deductible gift recipients		
Details of entertainment expenses		
Details of expenses incurred during the income year that were associated with establishing, expanding, merging or liquidating the entity		
Details of fringe benefits tax paid (and a copy of the FBT return lodged)		
Details of interest on loans		

Information	Information Provided	Not Applicable
Details of lease expenses for motor vehicles, premises and equipment		
Details of legal expenses		
Details of lump sum payments (including for retirement and redundancy)		
Details of motor vehicle expenses		
Details of prepayments		
Details of professional subscriptions and journals		
Details of rates, land taxes and insurance premiums		
Details of repairs and maintenance		
Details of research and development activities and expenses		
Details of royalties paid		
Details of salaries paid, including fringe benefits		
Details of superannuation contributions for directors		
Details of superannuation contributions for employees		
Details of tax, and accounting and audit fees paid		
Details of any assets purchased, including date of purchase and amount		
Details of travel expenses (provide travel diaries)		
Balance Sheet – Assets		
Asset register detailing depreciable assets bought and sold or scrapped during the income year		
Bank statements		
Cheque book butts and deposit books		
Copies of confirmation for any units in managed funds purchased		
Copies of contract notes and settlement statements for any shares purchased		
Details of any other investments purchased		
Details of capital assets purchased during the income year		
Details of leases entered into and terminated during the income year		
Details of loans, payments, forgiveness of debts, or provision for use of assets to shareholders or their associates		
Details of work-in-progress		
Listing of trade debtors with amounts outstanding		
Value of stock as at 30 June 2022 (and basis of valuation)		
Balance Sheet – Liabilities		
Accrued expenses (e.g. audit fees and bonuses) and unearned revenue		
Details of all loans		
Listing of trade creditors with amounts owing		
Provisions for long service leave and annual leave		

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

Information	Information Provided	Not Applicable
Additional Information – Partnership		
Copies of Business Activity Statements and/or Instalment Activity Statements lodged for the income year		
Copies of minutes of partnership meetings		
Copy of partnership agreement		
If the partnership was restructured during the income year, all relevant details		
If a right to partnership income or capital was transferred, created, varied or terminated during the income year, all relevant details		
Additional Information – All Entities		
Other receipts or outgoings received or incurred, where uncertain if assessable/deductible		
Copies of any employer shortfall exemption certificates		