

# Notes on the Individuals Tax Interview Checklist

The interview checklist are a series of questions to assist client's and tax practitioners complete tax returns efficiently and consistently and help identify relevant tax issues for special consideration.

The Code of Professional Conduct was introduced as part of the *Tax Agents Services Act 2009* and regulates a tax practitioner's personal and professional conduct. The Tax Agent Services Act came into force on 1st March 2010. Tax practitioners who do not comply with this legislated Code of Professional Conduct face certain sanctions which can include the termination of registration for serious breaches if they are investigated and found guilty by Tax Practitioner Board. Members of the National Institute of Accountants (NIA) are also subject to additional professional and ethical requirements. Complaints about the tax practitioner can be made directly to the Tax Practitioners Board ([www.tpb.gov.au](http://www.tpb.gov.au)) and to the NIA if they are a member.

The requirement to use an engagement document is emphasised in the Explanatory Memorandum to the Bill that introduced that Tax Agents Services Act 2009. APES 305 Terms of Engagement also requires the use of engagement documentation by members of the National Institute of Accountants. The use of an engagement document allows an agent to advise their clients of their rights and obligations under the taxation laws, which is one of the requirements of the Code of Professional Conduct. The NIA therefore, recommends that an engagement letter is utilised for each assignment undertaken for a client. What follows are a few pertinent points that tax practitioners and clients need to be mindful of as part of new Tax Agent Services Regime.

## Client's disclosure and record keeping obligations

Clients are required by law to keep full and accurate records relating to their tax affairs. It is the client's obligation to provide the tax practitioner with all information that one would reasonably expect will be necessary to allow the practitioner to perform work contemplated under the engagement within a timely manner or as requested. This includes providing accurate and complete responses to questions asked of client by the practitioner. Inaccurate, incomplete or late information could have a material effect on tax practitioner services and/or conclusions.

Tax practitioners need not verify the underlying accuracy or completeness of information the client provides if it appears reasonable. However, if the tax practitioner believes information is missing, incorrect or misleading, they will need to seek further assurance from the client.

The *Taxation Administration Act 1953* now contains specific provisions that may provide the client with "safe harbours" from administrative penalties for incorrect or late lodgement of returns. These safe harbour provisions will only be available to the client if, amongst other things, the client provides "all relevant taxation information" in a timely manner (the safe harbour provisions apply from 1 March 2010). Accordingly, it is to the client's advantage that all relevant information is disclosed to the Tax agent as any failure by the client to provide this information may affect client's ability to rely on the "safe harbour" provisions and will be taken into account in determining the extent to which tax practitioners have discharged their obligations to clients. It is the client's responsibility to show that they brought all matters to the tax agent's attention if they want to take advantage of the safe harbours created under new regime.

## Client's rights and obligations under the taxation laws

Clients have certain rights under the taxation laws, including the right to seek a private ruling from the Australian Taxation Office (ATO) or to appeal or object against a decision made by the Commissioner. Tax practitioners, will provide further information to clients as relevant concerning their rights under the Australian taxation laws during the conduct of the engagement.

Clients have certain obligations under the Australian taxation laws, such as the obligation to keep proper records and the obligation to lodge returns by the due date. Tax practitioners must keep clients informed of any specific rights and obligations that may arise under the Australian taxation laws.

## Tax Practitioners obligation to comply with the law

Tax practitioners have a duty to act in clients best interests. However, the duty to act in clients best interests is subject to an overriding obligation to comply with the law even if that may require the tax practitioner to act in a manner that may be contrary to the client's directions. For example, the tax practitioner could not lodge an income tax return that they believe to be false in a material respect.

Unless otherwise stated, this opinion is based on the Australian tax law in force and the practice of the Australian Taxation Office (the ATO) applicable as at the date of this letter.

### Disclaimer

The attached document is intended as a guide only and does not purport to be comprehensive or to render tax or other professional advice. To the extent permitted by law, the National Institute of Accountants expressly disclaim all liability for errors or omissions of any kind whatsoever (whether negligent or otherwise) or for any loss, damage or other consequence which may arise from any person relying upon this document.

# Individuals Tax Interview Checklist

## 2010 Income Tax Return

- Where reply is "Yes", supply supporting information
- 2009/2010 refers to the period from 1 July 2009 to 30 June 2010
- Unless otherwise stated, this checklist refers to events occurring in 2009/2010

### CLIENT DETAILS

1. Tax File Number: ..... ABN: .....
2. Name: ..... Mr/Mrs/Ms/Miss .....
3. Residential Address: .....
- Postal Address: .....
- Has your postal address changed since lodging a tax return? YES  NO
4. Telephone: (W) ..... (H) ..... (M) .....
- Fax: ..... Email .....
5. Date of Birth: ..... / ..... / ..... \* consider under 18 excepted net income (A1)  
\* consider proposed super and ETP changes if 50 or over
6. Occupation: .....
7. Are you a resident for Tax Purposes? YES  NO  Are you in Australia on a Visa? YES  NO  VISA Type?
8. Name of spouse/de facto: .....
9. If the return is for a deceased estate print "DECEASED ESTATE" on top of page 1 and answer no to the question "Will you need to lodge an tax return in the future"
10. If married / de facto in 2009/2010, what date did this occur: ..... / ..... / .....

### INCOME (PLEASE PROVIDE EVIDENCE WHERE APPLICABLE)

- |  |                              |                             |   |
|--|------------------------------|-----------------------------|---|
| 1. Salary and wages  | YES <input type="checkbox"/> | NO <input type="checkbox"/> | NB: have you received all your payment summaries from all your employers?                       |
| 2. Allowances, directors' fees, bonuses, cents per kilometre, reimbursments and tips etc.<br>Whether or not shown on your payment summary - individuals non-business. If you received a travel allowance or an overtime meal allowance paid under an industrial law, award or agreement you do not have to include it on your tax return if:<br><ul style="list-style-type: none"> <li>■ It was not shown on your payment summary</li> <li>■ It does not exceed the Commissioner's reasonable allowance amount; and</li> <li>■ You spent the whole amount on deductible expenses.</li> </ul> | YES <input type="checkbox"/> | NO <input type="checkbox"/> | NB: receipt of an allowance does not automatically entitle an employee to a deduction.          |
| 3. Employer lump sum payments (unused annual leave and long service leave)   | YES <input type="checkbox"/> | NO <input type="checkbox"/> | NB: see label A and B on payment summary which contains the releveant information.              |
| 4. Employment termination payments   | YES <input type="checkbox"/> | NO <input type="checkbox"/> | NB: Do you have the ETP payment summary?  |
| 5. Aust Gov't allowances and payments (e.g. newstart, youth allowance, sickness allowance or special benefits, or other education or training allowances).   | YES <input type="checkbox"/> | NO <input type="checkbox"/> | NB: provide details of all taxable allowances   |
| 6. Aust. Government pensions and other similar benefits  | YES <input type="checkbox"/> | NO <input type="checkbox"/> | NB: see payment summary   |
| 7. Australian Annuities and Superannuation income streams  | YES <input type="checkbox"/> | NO <input type="checkbox"/> | NB: see payment summary received from super fund or life insurance company or friendly society. |
| 8. Australian super lump sum payments  | YES <input type="checkbox"/> | NO <input type="checkbox"/> | NB: see payment summary- superannuation lump sum received from super fund.                      |

# Individuals Tax Interview Checklist

## 2010 Income Tax Return

9.	Attributed Personal Services Income (PSI)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	NB: obtain all payment summaries – personal services attributed income and details of any other personal services attributed to the taxpayer. See TR 2003/6.
10.	Gross Interest	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	NB: Gross up any interest where tax has previously been withheld e.g. TFN withholding or foreign tax.
11.	Dividends (Has the taxpayer satisfied the 45 day rule? If not, can the taxpayer satisfy the small shareholder franking rebate entitlement exemption (less than \$5,000 worth of imputation credits in a year)?	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	NB: include dividend reinvestment dividends. See dividend statements.
12.	Income from partnerships and/or trusts	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	NB: provide details of the partnership trust and type of income received. Identify tax credits that can be utilised.
13.	Personal Services Income as a sole trader (See ATO publication Business and professional items (NAT 2543) before completing this section)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	NB: see if taxpayer received income predominantly (80% or more) from the one source and did not have a personal services business determination in place.
14.	Net income or loss from business	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	NB: complete a business and professional item schedule.
15.	Deferred Non-commercial Business Losses (From 1 July 2009 taxpayers with adjusted taxable income over \$250,000 will only be able to deduct expenses from non-commercial business activities – resultant losses will be quarantined).	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	NB: if yes, see TR 2001/14
16.	Farm Management Deposits/Withdrawals – primary producers. Has the taxpayer made deposits to (deductible) or withdrawals from (assessable) a farm managed deposit?	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	.
17.	Capital Gains or losses- Any assets disposed of?	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	NB: obtain a description of the asset, the purchase date, the purchase cost, the date and amount of any expenditure incurred by the taxpayer that forms part of the asset's cost base including eligible incidental costs, the sale date, and the sale proceeds amount. CGT concessions apply?
18.	Income from control of foreign entities	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
19.	Foreign source income (including foreign pensions and rents from foreign assets) As from 1 July 2009 Foreign employment income is now taxable (limited specific exemptions can apply)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	NB: obtain details of country, amount received, exchange rate utilised and any foreign tax withheld.
20.	Rent (Assess whether the taxpayer can claim a deduction for the construction costs of the property, or any structural improvements).	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	NB: prepare a rental schedule worksheet.
21.	Bonus from life assurance or friendly society policy	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	NB: obtain documentation regarding bonuses received on insurance bonds issued by life insurers and friendly societies. Bonuses are tax free if cashed in after 10 years. If not, the bonuses may be taxable and a rebate can be claimed.
22.	Forestry managed investments	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	

# Individuals Tax Interview Checklist

## 2010 Income Tax Return

- |     |  |     |                          |    |                          |   |
|-----|--|-----|--------------------------|----|--------------------------|---|
| 23. | Other income<br>Has the taxpayer received any other income, for example:<br><ul style="list-style-type: none"> <li>▼ Discount on Share or rights received under Employee Share scheme</li> <li>▼ Royalties</li> <li>▼ Scholarships</li> <li>▼ Lump sum in arrears</li> <li>▼ Jury attendance fees</li> </ul> | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | NB: Share scheme's – From 1 July, 2009 onwards discounts on shares and rights you acquire under ESS will generally be included in your assessable income in the year in which you acquire the shares or rights. However deferral is possible under limited circumstances. |
| 24. | Total reportable Fringe Benefits Amount  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | NB: see payment summary   |
| 25. | Reportable employer superannuation contributions (Beware – Super Guarantee (SGC) amount should be excluded from this figure).  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | NB: this amount should refer to salary sacrificed superannuation component only   |

### DEDUCTIONS (PLEASE PROVIDE EVIDENCE)

- |     |  |     |                          |    |                          |  |
|-----|--|-----|--------------------------|----|--------------------------|--|
| D1. | Work related car expenses  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | NB: if yes, choose appropriate method. Ensure substantiation requirements have been satisfied. |
| D2. | Other work related travel expenses   |     |                          |    |                          |  |
|     | Employee domestic travel with reasonable allowance   | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | NB: if private travel included apportion.  |
|     | <ul style="list-style-type: none"> <li>• If a claim is more than reasonable allowance rates, do you have receipts for the expenses?</li> </ul>                                   | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | NB: see TD 2005/32   |
|     | Overseas travel with reasonable allowance  |     |                          |    |                          |  |
|     | <ul style="list-style-type: none"> <li>• Do you have a travel diary/itinerary and accommodation receipts?</li> </ul>   | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |  |
|     | Employee without reasonable travel allowance (domestic and overseas). If travel is for 6 or more continuous nights, do you have a travel diary or itinerary?                     | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |  |
|     | Other work related travel expenses e.g. borrowed car   | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |  |
|     | Please specify:<br>.....   |     |                          |    |                          |  |
| D3. | Work related uniform and other clothing expenses   |     |                          |    |                          |  |
|     | Protective clothing  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |  |
|     | Occupation Specific Clothing   | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |  |
|     | Non-compulsory uniform   | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |  |
|     | Conventional clothing  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |  |
|     | Laundry (up to \$150 without receipts)   | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |  |
|     | Dry cleaning   | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |  |
| D4. | Work related self-education expenses (formal courses)  |     |                          |    |                          | NB: see TR 98/9  |
|     | Is the total amount claimed in excess of \$250 of all educational costs including child care, capital and travel costs?  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |  |
|     | <ul style="list-style-type: none"> <li>• Student Union fees</li> <li>• Course fees (excluding HECS payments)</li> <li>• Travel</li> <li>• Text books</li> <li>• Other</li> </ul> | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |  |
|     | Please specify:<br>.....   |     |                          |    |                          |  |
| D5. | Other work related expenses  |     |                          |    |                          |  |
|     | Seminars and courses not at an educational institution but related to your work  |     |                          |    |                          |  |
|     | <ul style="list-style-type: none"> <li>• Seminar and course fees</li> <li>• Travel</li> <li>• Other</li> </ul>   | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |  |
|     | Home office expenses   | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |  |

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## 2010 Income Tax Return

	Computer and software	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	Telephone/mobile phone/Internet connection	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	Tools and equipment	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	Subscriptions, union fees or professional body fees	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	Journals/periodicals	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	Expenses in relation to allowances	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	Sun protection	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	Depreciation	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	Any other work deductions	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
	Please specify:					
D6.	Low value pool deduction	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	NB: For depreciating assets valued under \$1,000.
D7.	Interest deductions	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
D8.	Dividend deductions	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	NB: listed investment company (LIC) check dividend statements for LIC discount.
D9.	Gifts and donations	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	NB: make sure paid to a gift deductible recipient (DGR)
D10.	Cost of managing tax affairs (e.g. tax agent fees)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
D11.	Australian Film Industry incentives	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
D12.	Deductible amount of UPP of a foreign pension or annuity	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
D13.	Non-employer sponsored superannuation contributions (Employee can claim a tax deduction for a superannuation under certain eligibility rules (see 10% rule). Also, self employed taxpayers may be able to claim contributions to a super fund up to age 75 provided no more than 10% of their assessable income is attributable to their employment (see 10% rule). Full name of Fund:	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	NB: see 10% rule
	Policy Number: _____					
D14.	Capital expenditure directly connected with a project	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
D15.	Forestry Management Investment Scheme Deduction	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
D16.	Other deductions (e.g. income protection insurance, Blackhole expenditure etc.) Please specify:	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	
L1.	Tax losses of earlier income years (provide details exempt income) (Gifts and superannuation deductions can not create a loss).	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	NB: check if non commercial loss rule apply

### TAX OFFSETS (FORMERLY CALLED REBATES)

T1.	Do you have a dependant spouse (without child), child-housekeeper or housekeeper?	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	NB: A person's ATI is made up of taxable income, reportable employer superannuation contributions, adjusted fringe benefits (reportable fringe benefits amounts multiplied by 0.535), certain government pensions or benefits, target foreign income, net financial investment losses.
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#### Calculate Adjusted taxable income (ATI)

▼	Taxable income	_____
▼	Reportable employer superannuation contributions	_____
▼	Your deductible personal superannuation contributions	_____
▼	Adjusted fringe benefits amount (total reportable fringe benefits amounts multiplied by 0.535)	_____
▼	Certain tax free government pensions or benefits	_____
▼	Target foreign income	_____

# Individuals Tax Interview Checklist

## 2010 Income Tax Return

▼ Net financial investment losses

<b>T2.</b>	Are you a Senior Australian?	<b>YES</b>	<input type="checkbox"/>	<b>NO</b>	<input type="checkbox"/>	
<b>T3.</b>	Are you a Pensioner and did not claim an offset at T2?	<b>YES</b>	<input type="checkbox"/>	<b>NO</b>	<input type="checkbox"/>	
<b>T4.</b>	Australian Superannuation Income Stream? (A tax offset for non-deductable superannuation contributions is available for certain low income employees. An offset can also be claimed in respect of certain annuity/ pension payments).	<b>YES</b>	<input type="checkbox"/>	<b>NO</b>	<input type="checkbox"/>	
<b>T5.</b>	Do you have Private Health Insurance?	<b>YES</b>	<input type="checkbox"/>	<b>NO</b>	<input type="checkbox"/>	NB: see private health insurance statement. Was it for full or part of year
	If yes, please provide Health Insurance Insurer Name, Policy Number and type of cover:					
<b>T6.</b>	Education Tax refund (must be eligible for FTB Part A)	<b>YES</b>	<input type="checkbox"/>	<b>NO</b>	<input type="checkbox"/>	NB: make sure only eligible expenses have been included i.e laptops, printers, home internet connection, school text books, stationary etc.
<b>T8.</b>	Superannuation contributions on behalf of spouse	<b>YES</b>	<input type="checkbox"/>	<b>NO</b>	<input type="checkbox"/>	NB: income test apply to spouse.
<b>T9.</b>	Do you live in a remote zone or served overseas with the Defence Force?	<b>YES</b>	<input type="checkbox"/>	<b>NO</b>	<input type="checkbox"/>	
<b>T10.</b>	Do you have net medical expenses over \$1500 for 09/10?	<b>YES</b>	<input type="checkbox"/>	<b>NO</b>	<input type="checkbox"/>	NB: does not include cosmetic surgery
<b>T11.</b>	Did you maintain a parent, parent-in-law or invalid relative?	<b>YES</b>	<input type="checkbox"/>	<b>NO</b>	<input type="checkbox"/>	NB: calculate ATI
<b>T12.</b>	Landcare and water facility	<b>YES</b>	<input type="checkbox"/>	<b>NO</b>	<input type="checkbox"/>	
<b>T13.</b>	Matured Aged Worker Offset - Net income from working	<b>YES</b>	<input type="checkbox"/>	<b>NO</b>	<input type="checkbox"/>	
<b>T14.</b>	Are you claiming Entrepreneurs Tax offset?	<b>YES</b>	<input type="checkbox"/>	<b>NO</b>	<input type="checkbox"/>	NB: as from 1 July 2009 subject to income test.
<b>T15.</b>	Other Tax offsets( i.e. foreign income tax offset) Please specify:	<b>YES</b>	<input type="checkbox"/>	<b>NO</b>	<input type="checkbox"/>	NB: Check to see whether taxpayer has foreign tax credits

### OTHER

<b>1.</b>	Are you entitled to the Medicare exemption/ reduction?	<b>YES</b>	<input type="checkbox"/>	<b>NO</b>	<input type="checkbox"/>	NB: low income earner or in an exemption category
<b>2.</b>	Medicare Levy Surcharge – mandatory item <ul style="list-style-type: none"> <li>• Were you and all your dependents covered for the whole period?</li> <li>• Did you have Hospital cover?</li> </ul>	<b>YES</b>	<input type="checkbox"/>	<b>NO</b>	<input type="checkbox"/>	
<b>3.</b>	Did you stop full-time education for the first time in 09/10 or did you become a tax resident or stop being a tax resident of Australia in the 09/10 years?	<b>YES</b>	<input type="checkbox"/>	<b>NO</b>	<input type="checkbox"/>	
<b>4.</b>	Did a trust, company or partnership distribute anything to you on which Family Trust Distributions Tax has been paid?	<b>YES</b>	<input type="checkbox"/>	<b>NO</b>	<input type="checkbox"/>	
<b>5.</b>	Did you receive a distribution from a trust on which the trustee was liable to ultimate beneficiary non-disclosure tax?	<b>YES</b>	<input type="checkbox"/>	<b>NO</b>	<input type="checkbox"/>	
<b>6.</b>	Has the ATO notified you that you have been selected for an audit or other type of review?	<b>YES</b>	<input type="checkbox"/>	<b>NO</b>	<input type="checkbox"/>	
<b>7.</b>	Did you pay any tax more than 14 days before the due date of that tax (including HELP/PELS)?	<b>YES</b>	<input type="checkbox"/>	<b>NO</b>	<input type="checkbox"/>	
<b>8.</b>	Do you have an asset register for CGT purposes?	<b>YES</b>	<input type="checkbox"/>	<b>NO</b>	<input type="checkbox"/>	
<b>9.</b>	Do you owe any money to any government department (e.g. Child Support, HELP, Family Tax Benefit debts)?	<b>YES</b>	<input type="checkbox"/>	<b>NO</b>	<input type="checkbox"/>	
<b>10.</b>	Did you receive a loan as a private company shareholder or have such a loan forgiven?	<b>YES</b>	<input type="checkbox"/>	<b>NO</b>	<input type="checkbox"/>	NB: Divison 7A can apply.

# Individuals Tax Interview Checklist

## 2010 Income Tax Return

- |     |   |     |                          |    |                          |  |
|-----|---|-----|--------------------------|----|--------------------------|--|
| 11. | Did you make a loan to or forgive a debt of a private company?  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |  |
| 12. | Did you enter into a PAYG Voluntary Agreement?  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |  |
| 13. | Have you prepaid PAYG Instalments?  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |  |
| 15. | Did you receive any tax free distribution from a unit trust or fixed trust? (reduce cost base or interest in trust units) | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |  |
| 17. | Did you receive any exempt income?  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |  |
| 18. | Did you make personal non deductible contributions to your super fund?  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | NB: excess contribution issues                             |
| 19. | Did a trust you are a beneficiary of make a Family Trust Election?  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |  |
| 20. | Were you terminated from employment during the year?  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | NB: Termination Surcharge                                  |
| 21. | Did you receive any capital returns on any listed company shares?   | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |  |
| 22. | Did you participate in any share buyback scheme?  | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |  |
| 23. | Did you incur any expenses in establishing or ceasing a business?   | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | NB: Consider whether the Blackhole expenditure rules apply |
| 24. | If you are a subcontractor, did you earn the majority of your income from one head contractor?                            | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | NB: Consider personal service business rules               |