DETAILS			
Client Name:			
Contact Number:			
Year ending:	30 June 2024	**Date:**	

PERSONAL DETAILS UPDATE (If required)	
Occupation:	
Job Description:	
Email address:	
Home address:	
Spouse name:	Spouse D.O.B:
Any dependent children including D.O.B:	

In preparation for the lodgement of your 2024 income tax return, you should have the following for each deduction claimed:

- A receipt to verify the deduction;
- Confirmation that you paid for the expense/deduction;
- Ability to prove the deduction is directly related to deriving your income.

	Yes	No	NA	Ref
Income & investments				
1. Did any of the following apply to you during the income year?				
• Changed employment or stopped working during the year?	☐	☐		
If "Yes", provide necessary dates: ______________________________				
• Changed residency (ie. moved overseas) during the year?	☐	☐		
If "Yes", provide necessary dates: ______________________________				
• Earned irregular income (ie. jury attendance fees, royalties, assessable FHSS amounts)?	☐	☐		
If "Yes", provide necessary details: ______________________________				
2. Did you purchase or sell any major assets (ie. property, shares)?	☐	☐		
2.1 If so, do we (or do you want us to) maintain an asset register on your behalf?	☐	☐	☐	
If "Yes", provide all the necessary purchase or sale information relating to the capital transaction.				
This may include the settlement statement for a rental property, a shareholding statement from your broker or a cryptocurrency statement from your exchange.				
2.2 If you have sold an asset, we will need the purchase details, or confirmation of the figures relating to the purchase and sale.	☐	☐		

3. Do you own a rental property? ☐ ☐

3.1 ☐ ☐ ☐ ☐

We further require the following information/documents:

- council and water rates notices ☐ ☐ ☐
- body corporate fees notices ☐ ☐ ☐
- details and invoices of large repair expenses ☐ ☐ ☐
- loan statements, or interest expense during the year ☐ ☐ ☐
- any other expenses not included in the rental statement provided by the agent ☐ ☐ ☐

The ATO has put residential rental property repairs as a point of emphasis for their audits this year. In particular, they will be reviewing inflated costs which may be claimed when they are actually private or capital in nature.

If your rental property is being used for short-term accommodation, please ensure the summary from all the online providers you use are sent through to us.

3.2 Was the property rented out for the entire year (or was made available to rent via advertising for tenants)? ☐ ☐ ☐

If "No", provide dates for which property was vacant:

____

3.3 Is a loan attached to the rental property a "split loan" (ie. linked with another purpose)? ☐ ☐ ☐

If "Yes", and numbers have changed during the year, provide details such as:

Other purpose for loan advance: ______________________________

Date at which other purpose was advanced:

____

Amount of other loan advance: $____________ or ____________%

Annual interest expense for other purpose loan/s: $

____

4. Did you start up a business during the year? ☐ ☐

4.1 ☐ ☐ ☐ ☐

Other items which you may need to send us include:

- Details relating to a home office you use. ☐ ☐ ☐
- A copy of your business plan. ☐ ☐ ☐
- Whether you have made any income from this business in previous years. ☐ ☐ ☐

Allowable deductions	Yes	No	NA	Ref
5. Car-related expenses				
• Do you want to make a claim for travel between two work sites?	☐	☐		
Number of kilometres: ____________________________				
• Do you want to make a claim for car travel for work?	☐	☐		
Number of kilometres: ____________________________				
• Do you want to make a claim for travel between home and work carrying bulky equipment or bulky items for sale?	☐	☐		
Number of kilometres: ____________________________				
You can only claim this if you don't have locked storage at work.				
All log books from the 2018–19 income year and earlier will need to be updated for the current tax year.				
All cents per kilometre method claims are at a rate of 85 cents per kilometre.				
You cannot claim:				
• *a trip consisting of home-work-home*				
• *travel between work and home more than once a day*				
• *trips if you are on call, and*				
• *trips outside normal business hours.*				
You can claim:				
• *a cents per kilometre rate of 4.20 cents (shortcut method) can be used to calculate electricity costs of charging an electric vehicle (EV) at a residential premises. The rate must be multiplied by the total number of work-related kilometres travelled by the EV in the relevant income year.*				
6. Travel expenses				
• Do you have copies of public transport and taxi fare expenses that are work-related?	☐	☐		
Public transport – No. of trips: ___________ Cost per trip: ___________				
Taxi fares: ___________ Bridge and road tolls: ___________				
• Do you pay for expenses when you did work-related travel (Note: If you received an "overtime meal allowance", go to question 9)?	☐	☐		
If "Yes", ensure copies of invoices are included.				
7. Clothing expenses				
• Do you wear clothing to protect yourself from the risk of illness or injury posed from your working environment (eg safety-coloured vests, steel capped boots, gloves, etc)?	☐	☐		
If "Yes", list type and cost of clothing: ____________________________				
• Are you required to wear a distinctive uniform by your employer?	☐	☐		
If "Yes", is this policy strictly enforced?	☐	☐	☐	

If "Yes", list type and cost of clothing:

____

If "No", has your employer registered the design with AusIndustry? ☐ ☐ ☐

If "Yes", list type and cost of clothing:

____

• Have you incurred laundry and dry-cleaning expenses for any of the above items? ☐ ☐

If "Yes", list the cost: __________________

Tip

You can have clothing expenses from prior years, and laundry expenses for such clothing this year.

You cannot claim:

- *purchasing and cleaning of:*
  - *plain uniforms or conventional clothing*
  - *sports clothing*
  - *clothing worn for medical reasons*
  - *everyday footwear (ie dress or casual shoes)*
- *items that were purchased or reimbursed by your employer, and*
- *a deduction just because you received a clothing, uniform and laundry allowance.*

8. Self-education expenses

• Did you undertake a course of study designed to lead to an increase in income from your current employment? ☐ ☐

If "Yes", list the details:

Type of course of study: ______________________________

Educational facility: ______________________________

Cost of course fees: ______________________________

Cost of textbooks: ______________________________

Cost of stationery: ______________________________

Cost of equipment/computers: ______________________________

Cost of subscriptions: ______________________________

Cost of travel from work: ______________________________

Tip

You cannot claim a self-education course for the purposes of finding new employment or starting a new income-earning activity. ***However,*** *an individual may be entitled to claim a portion of their self-education expenses if part of the course they are studying directly relates to their employment. For example, an engineer completing a law degree was entitled to claim law subjects that specifically related to their engineering employment.*

9. Other out-of-pocket, work-related expenses	**Yes**	**No**	**NA**	**Ref**
To avoid any errors in lodgment with the ATO, remember these 3 main rules:				
• You must have spent the money yourself and not been reimbursed.				
• The payment must directly relate to your income.				
• You must keep a record to prove the work-related expense.				
• Did you pay union or professional association fees?	☐	☐		
If "Yes", list the cost: __________________				
• Did you pay fees for professional seminars, courses, conferences or workshops?	☐	☐		
If "Yes", list the cost: __________________				
• Did you pay for reference books, technical journals or trade magazines?	☐	☐		
If "Yes", list the cost: __________________				
• Did you pay for safety items such as hard hats, safety glasses or sunscreen?	☐	☐		
If "Yes", list the cost: __________________				
• Did you use your personal telephone and/or internet service for work?	☐	☐		
If "Yes", what is the work-related percentage: __________________% and cost __________________				
Do you have itemised phone bills?	☐	☐	☐	
If "Yes", number of months: __________________				
Do you have a four-week diary of calls made?	☐	☐	☐	
Note that if you are claiming a deduction for working from home and are using the fixed rate method of 67 cents per hour, it accounts for home internet and phone usage.				
• Do you work from home ?	☐	☐		
If "Yes", list number of hours per week you work from home: __________________				
Do you have timesheets or roster records of the hours worked?	☐	☐	☐	
The fixed rate method of 67 cents per hour may be used if you incur running expenses due to working from home. The fixed rate accounts for energy (electricity and gas), phone, internet, stationery and consumable expenses.				
Expenses such as decline in value of assets used while working from home, repairs and maintenance of these assets and home office cleaning costs can be claimed separately.				
Alternatively, you can continue to use the actual cost method.				
• Did you have out-of-pocket expenses for work-related COVID-19 tests?	☐	☐		
If "Yes", list the cost: __________________				

- Did you receive an "overtime meal allowance" as part of your award or industrial agreement? ☐ ☐

  If "Yes", did you actually work overtime on those occasions? ☐ ☐ ☐

  If "Yes", was the amount you received equal to or less than the Commissioner's reasonable amount ($35.65 in the current year)? ☐ ☐ ☐

  If "Yes", did you spend it on overtime meals? ☐ ☐ ☐

  If "Yes", list the cost or number of days: ________________ ☐ ☐ ☐

  If you answered no to any of the above, you cannot claim a tax deduction for overtime meals.

- Did you pay for tools and equipment (under $300 each)? ☐ ☐

  If "Yes", list the cost: ________________

<u>Tools and equipment note</u>

No immediate deduction is available for tools and equipment costing $300 or more. For items purchased between $300 and $1,000, they may be placed in a low value pool in Item D6 and depreciated so long as individual remains employed in the industry. Purchases over $1,000 to be depreciated of their effective life until its written down value is less than $1,000. Then it may enter the low value pool. All items only depreciable on work-related portion.

Tip

You cannot claim:

- *child care expenses*
- *driver's licence fees*
- *fitness costs*
- *meals during a normal working day*
- *newspapers or online subscriptions*
- *removal/relocation costs, even if you are transferred by your employer, and*
- *rent or mortgage interest.*

10. Gifts or donations

Did you make any gifts or donations of $2 or more to a deductible gift recipient? ☐ ☐

If "Yes", list below:

____

____

____

____

Tip

Your receipt from the approved organisation will show whether your donation is tax-deductible.

You cannot claim raffle tickets and time spent volunteering for an organisation.