



Hello

This is a checklist we've designed to enable us to complete your work as quickly and efficiently as we can, by ensuring we have all the information we need right in front of us. This also avoids delays with having to follow up on missing or incomplete information.

For this reason, we kindly ask that you gather **everything** together **before** you send or bring in your information to us (including ALL entities you may have, such as businesses, companies, trusts or superannuation funds). If we do not have everything we need, unfortunately we will be unable to start your work and you may incur additional fees.

We appreciate and thank you in advance for the valuable time taken to complete our checklist, in order for us to get you the best possible result for your tax return(s). We would also like to take this opportunity to thank you for choosing the team here at GGA. We are certain you will find our staff very keen and helpful, and always willing to ensure your needs are looked after to the best of our abilities.

If this is your first time with GGA we would like to thank you for choosing us we are sure you will not be disappointed! It would help us greatly to have a copy of your last lodged tax return to enable us to check for any items that should be carried forward.

Please remember that this checklist and its contents relate only to your **personal** tax and not that of your trust or company. We have separate checklists describing the information required for any other entities you may have.

If you do have any questions, please feel free to contact Administration. Karen will be more than happy to assist you, and is contactable on:

03 8813 0162, or alternatively, via email: [admin@gatherumgoss.com](mailto:admin@gatherumgoss.com)

### **Our Fees**

You will be glad to know that our fees have not changed this year.

Individual Tax Returns	start from	\$ 310.00*
Couples Tax Returns	start from	\$ 510.00*

*\*ALL fees include up to 2 investment properties. Each investment property after the first two is \$130.00. Please note that these fees are only approximate, and will vary depending upon the complexity of the work involved, and how well-kept your records are. Great records will result in lower fees, however this is our minimum fee.*

**Reminder:** *Our terms are payment on receipt of our invoice, and payment needs to be received before we lodge your returns (this has always been GGA policy).*



## Personal Information

### NAME

Your Full Name: \_\_\_\_\_  
Your Partner's Full Name: \_\_\_\_\_  
If you've changed your name: \_\_\_\_\_

### PERSONAL DETAILS

Your TFN: \_\_\_\_\_ DOB: \_\_\_\_ / \_\_\_\_ / \_\_\_\_  
Your ABN: (if applicable) \_\_\_\_\_  
Your Job Title: \_\_\_\_\_

### CONTACT DETAILS

Home address: \_\_\_\_\_  
Postal Address: \_\_\_\_\_  
Email address: \_\_\_\_\_  
Mobile: \_\_\_\_\_  
Work ph: \_\_\_\_\_  
Home ph: \_\_\_\_\_

### KIDS/DEPENDENTS (IF APPLICABLE)

Name: \_\_\_\_\_ DOB: \_\_\_\_ / \_\_\_\_ / \_\_\_\_  
Name: \_\_\_\_\_ DOB: \_\_\_\_ / \_\_\_\_ / \_\_\_\_  
Name: \_\_\_\_\_ DOB: \_\_\_\_ / \_\_\_\_ / \_\_\_\_  
Name: \_\_\_\_\_ DOB: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

### BANK DETAILS

Bank Name: \_\_\_\_\_  
BSB: \_\_\_\_\_  
ACC no: \_\_\_\_\_

**NOTE: IF YOU ARE DUE A REFUND  
FROM 2013 ONWARDS YOU WILL  
NEED TO INCLUDE BANK DETAILS**

Are you an existing GGA Client? Yes/No  
If yes, who did your last return? \_\_\_\_\_

Are you an Australian resident for tax purposes? Yes/No  
Did your residency change during 2013? Yes/No  
Did you make a super contribution to a complying fund? Yes/No  
Do you have a HECS/HELP debt or SFSS loan? Yes/No

Would you like your returns: Emailed  
Please note that our default will be emailed unless requested otherwise.

## Income:

You can include your information in the fields below (if you know what to put), attach copies of documents, or a combination of both, depending on what works best for you. Click on the drop down box to answer Yes or No to each question.

				<b>Yes/No **</b>
1.	Salary or wages			Yes/No
	Employer name: _____	Gross Wage: \$ _____	-	
	ABN: _____	Tax withheld: \$ _____	-	
	Fringe benefits: \$ _____ -	Extra super: \$ _____	-	
2.	Allowances, Earnings, Tips	\$ _____	-	Yes/No
3.	Employer Lump Sum Payments			Yes/No
	Lump sum A: \$ _____ -	Lump sum B: \$ _____	-	
4.	Employment Termination Payments			Yes/No
	ABN: _____	Gross payment: \$ _____	-	
	Payment date: _____	Tax withheld: \$ _____	-	
5.	Australian Government Allowances (Newsart/Youth allowance/Austudy)			Yes/No
	Details: _____	Gross payment: \$ _____	-	
		Tax withheld: \$ _____	-	
6.	Australian Government Pensions			Yes/No
	Details: _____	Gross payment: \$ _____	-	
		Tax withheld: \$ _____	-	
7.	Australian Annuities & Superannuation Income Streams			Yes/No
	Details: _____	Taxed: \$ _____	-	
	Payment date: _____	Untaxed: \$ _____	-	
		Tax withheld: \$ _____	-	
		Offset: \$ _____	-	
8.	Australian Superannuation Lump Sum Payments			Yes/No
	Details: _____	Taxed: \$ _____	-	
	Payment date: _____	Untaxed: \$ _____	-	
		Tax withheld: \$ _____	-	
9.	Attributed Personal Services Income (Please provide details in "Business" worksheet)	\$ _____	-	Yes/No
10.	Gross Interest			Yes/No
	Bank: _____	Amount: \$ _____	-	
	Bank: _____	Amount: \$ _____	-	
11.	Dividends			Yes/No
	Company: _____	Franked amount: \$ _____	-	
	Unfranked: \$ _____ -	Franking credit: \$ _____	-	
	Company: _____	Franked amount: \$ _____	-	
	Unfranked: \$ _____ -	Franking credit: \$ _____	-	
	(you may need to attach a separate sheet)			
12.	Employee Share Schemes (we will need a copy of the statement you receive)			Yes/No



## Deductions:

Please note: This section is for expenses relating to your **employment** only. Expenses to do with your investments are shown later. If you run a business then your income and expenses should be recorded in the business tab.

### D1. CAR EXPENSES:

Yes/No

There are four methods we can use to claim your work-related car expenses:

1. Cents per kilometre method (max 5,000 km's)
2. Log book method
3. One-third of actual cost method
4. 12% of actual cost method

Work related car use may include:

- Visiting customers - existing & new
- Attending meetings & training seminars
- Running errands on behalf of your employer
- Travelling between worksites

What is the Make/model of your car?

Date of purchase:	_____	Purchase price:	_____
Size of the engine:	_____	Finance type:	_____
Odometer 1/7/11:	_____	Odometer 30/6/12:	_____
Km's travelled:	_____	Business km's:	_____
		Business use:	0%
How much did you spend on:			
Fuel/oil	\$ -	Insurance	\$ -
Services	\$ -	Tyres/Batteries	\$ -
Rego	\$ -	Miscellaneous:	\$ -
Lease/Interest	\$ -	Other:	\$ -

### D2. WORK RELATED TRAVEL EXPENSES:

Yes/No

Were you paid an allowance?	Yes/No	Do you have receipts?	Yes/No
Accommodation	\$ -	Parking	\$ -
Travel	\$ -	Citylink/tolls	\$ -
Other: please specify	_____		\$ -

### D3. WORK-RELATED UNIFORM & OTHER CLOTHING:

Yes/No

Occupation-specific clothing	\$ -	Protective clothing	\$ -
Compulsory uniform?	\$ -	Non-compulsory uniform	\$ -
Laundry	\$ -	Dry cleaning	\$ -
Other claims: mending/repairs etc (please specify)	_____		\$ -

## Deductions con't:

### D4. WORK RELATED SELF-EDUCATION

Yes/No

Name of course:

Student union fees	\$ -	Text books	\$ -
Course fees	\$ -	Stationery	\$ -
Travel	\$ -	Other	\$ -

Does this course relate to your existing employment?

Yes/No

Does your employer encourage/support your study?

Yes/No

How many hours per week (on average) do you study?

### D5. OTHER WORK RELATED EXPENSES:

Yes/No

How many hours per week, do you spend working at home?

	Work %	Description	Amount
Home office expenses	%		\$ -
Computer & software	%		\$ -
Internet	%		\$ -
Telephone	%		\$ -
Tools & equipment	%		\$ -
Subscriptions & union fees	%		\$ -
Journals/periodicals	%		\$ -
Briefcase/calculators etc	%		\$ -
Depreciation	%		\$ -
Sun protection	%		\$ -

Seminars or courses not at an educational institution (so not shown above)

Description

Course fees	\$ -	Travel	\$ -
Other			\$ -

### D6. LOW VALUE POOL DEDUCTIONS

Yes/No

### D7. INTEREST DEDUCTIONS

Yes/No

Deductions relating to your interest income

\$ -

### D8. DIVIDEND DEDUCTIONS

Yes/No

Deductions relating to dividend interest income

\$ -

### D9. GIFTS OR DONATIONS

Yes/No

Details:

	\$ -	\$ -
	\$ -	\$ -

### D10. COST OF MANAGING TAX AFFAIRS

\$ -

Yes/No

Did you travel to meet with your tax agent last year?

kms

Yes/No

Did you take out audit insurance?

\$ -

Yes/No

LOSSES (If you are a current GGA client we will have this on file)

Tax losses from earlier income years?

\$ -

Yes/No

Capital losses from earlier income years?

\$ -

Yes/No

## Supplementary Section:

### OTHER INCOME

13. Partnerships/trusts/managed funds: Yes/No  
 Please include a copy of the Tax Statement, unless we prepare the trust return.  
 Interest deductions against your Hybrid Trust rental income: \$ -
14. Personal Services Income: Yes/No  
 Please provide a summary of income earned contracting to the one company
15. Net income or loss from business: Yes/No  
 Please complete the "Business" page of this worksheet
16. Deferred non-commercial business losses from previous year: Yes/No
17. Net farm management deposits or withdrawals: Yes/No
18. Net capital gains: Yes/No  
 Please complete the "Capital Gains" page of this worksheet
19. Direct or indirect interests in controlled foreign entities: Yes/No
20. Foreign source income: Yes/No
21. Rental income: Yes/No  
 Please complete the "Rental Summary" page of this worksheet
22. Bonuses from life insurance company or friendly society policy: Yes/No
23. Forestry managed investment scheme income: Yes/No
24. Other Income Yes/No  
 Description: \$ -

### TAX OFFSETS & REBATES

- T1. Do you have a dependant spouse (without children), a child-housekeeper or a housekeeper? Yes/No
- T2. Are you a senior Australian or Pensioner? Yes/No
- T3. Did you receive a superannuation income stream? Yes/No
- T4. Did you make a super contribution on behalf of your spouse? Yes/No  
 Fund: Amount: \$ -
- T5. Did you live in a remote location, or serve overseas with ADF? Yes/No  
 Location: Number of days: Days
- T6. Did you and/or your family have Medical expenses ? Yes/No  
 If Single & Income \$84,000 or Less/Family & Income \$168,000 or less 20% offset available for net expenses over \$2,120.  
 Total paid: \$ - Refunds received: \$ -  
 If Single & Income above \$84,000 or more / Family & Income \$168,000 or above 10% offset available for net medical expenses over \$5000.  
 Total paid: \$ - Refunds received: \$ -
- T7. Did you have an invalid dependent parent or relative? Yes/No  
 How are you related? Their taxable income: \$ -

## Supplementary Section con't:

### MEDICARE RELATED ITEMS

- M1. Are you entitled to a Medicare levy reduction (ie. Work for ADF) Yes/No  
You will have received notification from your employer if this applies
- M2. Do you have Private Health Insurance? Yes/No  

Code:		Code	
Membership Number:		Type:	
Benefit Code:		No. of days fully covered:	
Your share of Premiums:	\$ -	Your share of Rebate:	\$ -

(this information is in the statement your insurer will send you)

### DEDUCTIONS

- D11. Deductible amount of UPP of foreign pension or annuity: Yes/No
- D12. Personal Superannuation Contributions: Yes/No  
 Full name of Fund: \_\_\_\_\_  
 Account Number: \_\_\_\_\_ Fund ABN: \_\_\_\_\_
- D13. Deduction for project pool: Yes/No
- D14. Forestry managed investment scheme deduction: Yes/No  
 Code: \_\_\_\_\_ Year: \_\_\_\_\_  
 Number: \_\_\_\_\_ Deduction: \_\_\_\_\_ \$ -
- D15. Other deductions not included elsewhere: Yes/No  
 Do you have income protection insurance? \_\_\_\_\_ \$ - Yes/No  
 Other \_\_\_\_\_ \$ -

How many hours per week (on average) do you spend in your home office in relation to your investments? \_\_\_\_\_

Type of Expense:	Investment %	Description	Amount
Home office expenses	%		\$ -
Computer & software	%		\$ -
Internet	%		\$ -
Telephone	%		\$ -
Tools & equipment	%		\$ -
Journals/periodicals	%		\$ -
Briefcase/calulators etc.	%		\$ -
Depreciation	%		\$ -
Other	%		\$ -
Other	%		\$ -
Seminars or courses relating directly to your investment income			
Description			
Course fees	\$ -	Travel	\$ -
Other			\$ -

## Business and Professional Items

### PERSONAL SERVICES INCOME (PSI)

Did you receive PSI?

Details:

Tax withheld: \$ - Gross payments: \$ -

Did you incur any expenses in relation to your PSI?

### BUSINESS DETAILS

You can either complete the summary below, or provide a copy of your electronic records, whichever suits you best.

Business name: \_\_\_\_\_  
 Business address: \_\_\_\_\_  
 Industry/business type: \_\_\_\_\_  
 ABN: \_\_\_\_\_ GST registered? Yes/No

	Gross	GST	Net	Description/information
Business Income	\$ -	\$ -	\$ -	
Other Income	\$ -	\$ -	\$ -	
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Accounting fees	\$ -	\$ -	\$ -	
Advertising	\$ -	\$ -	\$ -	
Bank fees	\$ -	\$ -	\$ -	
Mobile phone	\$ -	\$ -	\$ -	
Stationery	\$ -	\$ -	\$ -	
Postage	\$ -	\$ -	\$ -	
Internet	\$ -	\$ -	\$ -	
Subscriptions	\$ -	\$ -	\$ -	
Training	\$ -	\$ -	\$ -	
Marketing	\$ -	\$ -	\$ -	
Computer supplies	\$ -	\$ -	\$ -	
Wages (gross)	\$ -	\$ -	\$ -	
Superannuation	\$ -	\$ -	\$ -	
Rent	\$ -	\$ -	\$ -	
Interest	\$ -	\$ -	\$ -	
Motor vehicle:	\$ -	\$ -	\$ -	
- fuel	\$ -	\$ -	\$ -	
- insurance	\$ -	\$ -	\$ -	
- lease/interest	\$ -	\$ -	\$ -	
- registration	\$ -	\$ -	\$ -	
- services	\$ -	\$ -	\$ -	
- other	\$ -	\$ -	\$ -	
Travel	\$ -	\$ -	\$ -	
Insurance	\$ -	\$ -	\$ -	
Other	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>PROFIT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	





## Capital Gains:

### PROPERTY

Did you sell a property during the year?

Yes/No

When answering this question keep in mind that CGT is calculated from contract date to contract date, not settlement date.

Date the purchase contract was signed:

\_\_\_\_/\_\_\_\_/\_\_\_\_

Date the sale contract was signed:

\_\_\_\_/\_\_\_\_/\_\_\_\_

Did you live in this property at any time?

Yes/No

Date moved in:

\_\_\_\_/\_\_\_\_/\_\_\_\_

Date moved out:

\_\_\_\_/\_\_\_\_/\_\_\_\_

Other details: \_\_\_\_\_

Purchase price per contract

\$ \_\_\_\_\_ -

Costs of purchase:

Legal Fees/conveyancy

\$ \_\_\_\_\_ -

Stamp duty

\$ \_\_\_\_\_ -

Buyers Agent fees

\$ \_\_\_\_\_ -

Building & pest inspections

\$ \_\_\_\_\_ -

Renovations

\$ \_\_\_\_\_ -

Other: \_\_\_\_\_

\$ \_\_\_\_\_ -

Sale price per contract

\$ \_\_\_\_\_ -

Costs of sale:

Legal Fees

\$ \_\_\_\_\_ -

Real Estate Agent costs

\$ \_\_\_\_\_ -

Capital works add back

\$ \_\_\_\_\_ -

Other: \_\_\_\_\_

\$ \_\_\_\_\_ -

Gross Capital Gain

\$ \_\_\_\_\_ -

### SHARES/MANAGED FUNDS

Did you sell shares or units in a managed fund during the year?

Yes/No

Name of Shares sold: \_\_\_\_\_

HRN/SRN No: \_\_\_\_\_

Purchase date

Sale date

Total paid

\$ \_\_\_\_\_ -

Total received

\$ \_\_\_\_\_ -

(Inc brokerage)

(less brokerage)

Gross Capital Gain

\$ \_\_\_\_\_ -

Name of Shares sold: \_\_\_\_\_

HRN/SRN No: \_\_\_\_\_

Purchase date

Sale date

Total paid

\$ \_\_\_\_\_ -

Total received

\$ \_\_\_\_\_ -

(Inc brokerage)

(less brokerage)

Gross Capital Gain

\$ \_\_\_\_\_ -



## Rental Property Worksheet

**\*\*only include property in your personal name(s)**

Address of property: \_\_\_\_\_

Taxpayers Name: \_\_\_\_\_ Ownership % \_\_\_\_\_

Taxpayers Name: \_\_\_\_\_ Ownership % \_\_\_\_\_

Date first available for rent: \_\_\_\_\_ No. of weeks rented: \_\_\_\_\_

Date Purchased: \_\_\_\_\_ (show AVAILABLE weeks)

	Amount	Description & workings
Income:		
Rental Income	\$ -	_____
Other Income	\$ -	_____
Total	\$ -	

Expenses:		
Advertising	\$ -	_____
Body Corporate	\$ -	_____
Borrowing Costs	\$ -	_____
Cleaning	\$ -	_____
Council Rates	\$ -	_____
Depreciation	\$ -	_____
Gardening	\$ -	_____
Insurance	\$ -	_____
Interest	\$ -	_____
Land Tax	\$ -	_____
Legal Costs	\$ -	_____
Pest Control	\$ -	_____
Property Agent Fees (incl GST)	\$ -	_____
Letting Fees	\$ -	_____
Repairs & Maintenance	\$ -	_____
Special Building Write-off	\$ -	_____
Stationery, Telephone, Postage	\$ -	_____
Travel Expenses	\$ -	_____
Water Charges	\$ -	_____
Other:	\$ -	_____
Other:	\$ -	_____
Other:	\$ -	_____
Total	\$ -	
GAIN OR LOSS	\$ -	

Other information: \_\_\_\_\_

\_\_\_\_\_

Note that interest and repairs and maintenance are areas that are consistently under review by the ATO so ensure you have your documentation & receipts available should they be requested.

## APPENDIX A

If there is an Investment Property involved...

It is all too common that investors spend money in their activity as an investor that is not claimed as a tax deduction simply because they are not aware of the possibilities. Therefore, to help us get you the best possible tax result, please provide us with the following information...

### Property Details

Full Address of the property

Details of the legal ownership as per the title records

Date of settlement

Purchase price

Please provide a Quantity Surveyors report for each property if you have not done so previously

### Loan Details

Date loan taken out

Amount of loan

Over how many years is the loan contract?

Can we please have copies of any paperwork regarding the loan and the costs that the bank charged to create the loan? That is, we need to know about things like:

- Establishment fees
- Application Fees
- Mortgage Stamp Duty
- Lenders Mortgage Insurance
- Lenders Legal Costs
- Other costs and charges paid to the bank

### Income

We will need to know the gross rental income for the year (before the agent deducts their fees & charges), plus

Any other income paid to you in relation to the property by the agent, the tenant, the insurance company...etc.

### Costs

This is where things get really interesting and we have separated this section into obvious tax deductions and less obvious tax deductions...

## APPENDIX B

Additional Information for you...

### 1. Obvious Tax Deductions

- > Advertising for a tenant
- > Agent's fees in relation to managing the property
- > Bank Fees on loan accounts
- > Body Corporate Fees
- > Cleaning of the investment property and its chattels
- > Council Rates
- > Gardening & Mowing Costs
- > Insurance
- > Interest Paid on the loans taken out to buy the investment property
- > Land Tax
- > Legal Fees re ongoing income matters
- > Pest Control
- > Quantity Surveyors Report for the depreciation available
- > Repairs to the investment property and its chattels
- > Telephone, Postage & stationery costs regarding your investment
- > Travel to & from property – how many klms would you have travelled and what car(s) do you drive?
- > Water Rates

### 2. Less Obvious Costs regarding your investment

- > Bank Fees on non-investment loans where the account was used to receive rent or pay the bills relating to the investment property.
- > Cleaning products used in home office or for the investment property.
- > Do you pay your teenage children for assisting with the investment property? That is, do they mow the lawns of the investment property? Do they maintain the computer records of the investment? Or, do they do anything else in relation to the property investments for which they are paid? If so, how much have you paid them?
- > Do you pay a spouse or anyone else to maintain the records relating to the investment property? For example, do you pay them to look after the bookkeeping or property management in relation to your investments? If so, how much did you pay?
- > Did you buy anything for your home office? As an example, this could be crockery, cutlery, music, wall paintings or prints, rugs, furniture such as desks, lamps, bookcases etc, books, magazines, educational products, food and drinks served during meetings with anyone meeting with you in relation to your investments? If so, how much was spent on each item?
- > Did you buy gifts for anyone in relation to your investment properties? As an example, these could be bottles of alcohol, chocolates, flowers, movie tickets or for anything like this? These gifts could be for the tenants, the property manager, the bookkeeper (even if it is your spouse) the gardener (even if it is your children) the professionals you use such as accountants, brokers and solicitors, or for anyone else. If so, how much did you spend?
- > Do you use the internet to keep in touch with your accountant, insurance broker and property manager? Do you use it to monitor the investment related bank and loan accounts? Or for other investment related activities? If so, we may be able to claim part of the costs. How much did you spend and what proportion of the time do you think that the internet was used in relation to your investments?