

## 2007 Client substantiation declaration

I **confirm** that you have advised me that I must demonstrate that I have incurred an expense for income producing purposes. In addition, you have advised me of the stringent SUBSTANTIATION legislation I must satisfy in relation to work, car and business travel expenses.

In addition, you have informed me that I must obtain original receipts and keep them for a minimum of five years from the date my return is lodged. The receipts must contain the following details:

- name of supplier;
- amount of expense;
- nature of goods and services (noting the specific type of items purchased or expenditure incurred which I am able to personally record up to the date of lodgment of my return where not adequately noted by the supplier);
- date of expense (which I am able to personally record where not noted by the supplier); and
- the date of the documents.

Penalties to apply with incorrect returns

You have also advised me that additional tax, penalties, interest and possible prosecution action may be taken against me by the ATO if I provide details which lead to an incorrect tax return being lodged.

Income from sources in and out of Australia for the year of income

You have advised me that as an Australian resident I must declare income from all sources, in **and out** of Australia, including net capital gains received, for the year of income in my tax return.

Apportionment

Where items are used for both business and private purposes, eg, car, mobile telephone, home telephone, computer etc, I have records to verify my business usage claim. In addition, my employer will verify that it was necessary to incur such expenditure in earning my assessable income. Further, I have instructed you to prepare the return based on me being able to produce these records, if required.

Audit matters

I further confirm that:

- I. I am aware of the procedures to follow if a document is lost or destroyed;
- II. I may be required to verify any income or expense item noted in my return in the event of an ATO audit;
- III. I understand the Substantiation schedules I completed for all work, car and travel expense claims under self-assessment; and
- IV. I have read and understood the return prepared for me.

**2007 Client substantiation declaration continued**

I **declare** that:

- a. I have disclosed and you have returned all of the income, including net capital gains which I have earned/received, for the 2007 income year.
- b. All income declared, claims for deductions and tax offsets/rebates included in my return are based on my specific instructions and advice that I satisfy the relevant taxation requirements.
- c. I have all receipts or documentation necessary to substantiate the above claims and I will make them available if required by the Tax Office; and
- d. You have clarified what written evidence (including car/travel records) will be required during an audit and penalties, (*including prosecution*) that may be applied if incorrect claims are identified in an audit situation.

Dated the ..... day of ..... 20.....

.....

**Signature of taxpayer**

.....

**Name (print)**

# 2007 Client tax return interview checklist

Tax File Number: ..... / ..... / .....

ABN: .....

Are you an Australian resident? YES/NO/UNSURE.....

Name: Mr/Mrs/Ms/Miss:.....

Name changed since last return? YES/NO

If YES, previous name:.....

Postal Address: .....

Postal address changed from last tax return? YES/NO

Address: .....

Date of birth: ..... / ..... / .....

Telephone: (H) ..... (W) ..... (M) .....

Email: .....

Occupation: .....

Spouse details (if applicable): .....

Do you want to use EFT? YES/NO

If YES, provide bank details BSB: ..... Account Number: .....

Account name: .....

Please circle **YES** or **NO** for each of the items listed below:

### INCOME – Please provide evidence

- 1. Salary or wages..... YES/NO
- 2. Allowances, earnings, tips, director's fees etc ..... YES/NO
- 3. Lump sum payments ..... YES/NO
- 4. Eligible termination payments..... YES/NO
- 5. Commonwealth of Australia government allowances like Newstart, youth allowance and Austudy payment..... YES/NO
- 6. Commonwealth of Australia Government pensions and allowances ..... YES/NO
- 7. Other Australian pensions or annuities (including superannuation pensions) ..... YES/NO
- 8. Attributed personal services income..... YES/NO
- 9. Reportable fringe benefits ..... YES/NO
- 10. Interest ..... YES/NO
- 11. Dividends..... YES/NO
- 12. Distributions from partnerships and/or trusts ..... YES/NO
- 13. Personal services income ..... YES/NO
- 14. Net income or loss from business ..... YES/NO
- 15. Deferred non-commercial business losses ..... YES/NO
- 16. Amounts withdrawn from farm management deposits..... YES/NO
- 17. Net capital gains ..... YES/NO
- 18. Direct or indirect interest in a controlled foreign entity ..... YES/NO
- 18. Transfer of property or services to a non-resident trust..... YES/NO
- 18. Interest in a foreign investment fund (FIF) or a foreign life assurance policy (FLP)..... YES/NO
- 19. Foreign source income (including foreign pensions) and foreign assets or property ..... YES/NO
- 20. Rent..... YES/NO
- 21. Bonuses from a life assurance or friendly society policy ..... YES/NO
- 22. Other income (please specify)..... YES/NO
- .....
- .....

## DEDUCTIONS – Please provide evidence

### D1. Work-related car expenses

- cents per kilometre method (max 5,000kms)..... YES/NO
- log book method ..... YES/NO
- one-third of actual expenses method ..... YES/NO
- 12% of actual cost method ..... YES/NO

### D2. Other work-related travel expenses

Employee domestic travel with reasonable allowance ..... YES/NO

- If the claim is more than the reasonable allowance rate, do you have receipts for your expenses? ..... YES/NO

Overseas travel with reasonable allowance ..... YES/NO

- Do you have receipts for accommodation expenses? ..... YES/NO
- If travel is for 6 or more nights in a row, do you have travel records? (e.g. a travel diary) .. YES/NO

Employee without a reasonable travel allowance ..... YES/NO

- Did you incur and have receipts for airfares? ..... YES/NO
- Did you incur and have receipts for accommodation? ..... YES/NO
- Do you have receipts for hire cars (if applicable)? ..... YES/NO
- Did you incur and have receipts for meals and incidental expenses?..... YES/NO
- Do you have any other travel expenses?..... YES/NO

Other work-related travel expenses, e.g., borrowed car ..... YES/NO  
(please specify)

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### D3. Work-related uniform and other clothing expenses

Protective clothing ..... YES/NO

Occupation-specific clothing ..... YES/NO

Non-compulsory uniform ..... YES/NO

Compulsory uniform ..... YES/NO

Conventional clothing ..... YES/NO

Laundry (up to \$150 without receipts) ..... YES/NO

Dry cleaning ..... YES/NO

Other claims – mending/repairs, etc (please specify)..... YES/NO

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D4. Work-related self-education expenses

Course taken at educational institution

- union fees ..... YES/NO
- course fees ..... YES/NO
- books, stationery ..... YES/NO
- depreciation ..... YES/NO
- seminars ..... YES/NO
- travel ..... YES/NO
- other (please specify) ..... YES/NO
- .....
- .....

D5. Other work-related expenses

- Home office expenses ..... YES/NO
- Computer and software ..... YES/NO
- Telephone/mobile phone ..... YES/NO
- Tools and equipment ..... YES/NO
- Subscriptions and union fees ..... YES/NO
- Journals/periodicals ..... YES/NO
- Depreciation ..... YES/NO
- Sun protection products (i.e., sunscreen and sunglasses) ..... YES/NO
- Seminars and courses not at an educational institution
- course fees ..... YES/NO
- travel ..... YES/NO
- other (please specify) ..... YES/NO
- Any other work deductions (please specify) ..... YES/NO
- .....

Other types of deductions

- D6. Low value pool deduction ..... YES/NO
- D7. Interest and dividend deductions ..... YES/NO
- D8. Gifts or donations ..... YES/NO
- D9. Deductible amount of undeducted purchase price of an Australian pension or annuity ..... YES/NO
- D10. Cost of managing tax affairs ..... YES/NO
- D11. Australian film industry incentives ..... YES/NO
- D12. Deductible amount of undeducted purchase price of a **foreign** pension or annuity ..... YES/NO
- D13. Non-employer sponsored superannuation contributions ..... YES/NO

Details of Superannuation Fund, if non-employer sponsored superannuation contributions:

Full name of fund ..... Account number .....

Fund ABN ..... Fund TFN .....

- D14. Deduction for project pool ..... YES/NO
- D15. Other deductions (please specify) ..... YES/NO

L1. Tax losses of earlier income years ..... YES/NO

Tax offsets/rebates

- T1. Do you have a dependent spouse (without dependent child or student), a housekeeper or a child-housekeeper? ..... YES/NO <sup>1</sup>
  - Family Tax Benefit (FTB)
    - Did you have care of a dependent child in 2007? ..... YES/NO
    - Did you or your spouse receive FTB through the Family Assistance Office in 2007? . YES/NO
- T2. Are you a senior Australian? ..... YES/NO
- T3. Are you a pensioner? ..... YES/NO
- T4. Did you receive a superannuation pension/ETP annuity? ..... YES/NO
- T5. Did you have private health insurance in 2007? ..... YES/NO
- T6. Did you receive Child Care Benefit and have out of pocket expenses during the 2006 income year for which you want to claim the 30% child care tax offset? ..... YES/NO
- T7. Do you have a child that was born or adopted between 1 July 2001 and 30 June 2004? YES/NO
- T8. Did you make superannuation contributions on behalf of a spouse? ..... YES/NO
- T9. Did you live in a remote area of Australia or serve overseas with the Australian defence force or the UN armed forces in 2007? ..... YES/NO
- T10. Did you have net medical expenses over \$1,500? ..... YES/NO

- T11. Did you maintain a parent, spouse's parent or invalid relative? ..... YES/NO
- T12. Land care and water facility tax offset ..... YES/NO
- T13. Are you a mature age worker with net income from working of less than \$63,000?..... YES/NO
- T14. Are you an STS taxpayer with an annual turnover of \$75,000 or less? ..... YES/NO
- T15. Other tax offsets (please specify)..... YES/NO

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Other relevant information

- A. Are you entitled to the Medicare levy exemption or reduction in 2007? ..... YES/NO  
 (If yes, please specify):

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 .....

- B. Did you become an Australian tax resident at any time during the 2007 income year? ..... YES/NO
- C. Did you cease to be an Australian tax resident at any time during the 2007 income year? ... YES/NO
- D. Do you have a HECS/HELP liability or a student supplement loan (e.g., SFSS) debt? ..... YES/NO
- E. Did you pay any tax within 14 days before the due date of the liability (e.g., HECS/HELP)? . YES/NO
- F. Did a trust or company distribute income to you in respect of which family trust distribution tax was paid by the trust or company? ..... YES/NO
- G. Do you have a loan with a private company or have such a loan amount forgiven? ..... YES/NO  
 (If yes, please specify) – (reviewer consider if deemed dividend in year):

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 .....

- H. Did you receive any benefit from an employee share acquisition scheme?..... YES/NO  
 (If yes, please specify) – (reviewer consider if assessable in year):

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<sup>1</sup> These tax offsets may not be available where the taxpayer is eligible to claim FTB Part B.

Dated the ..... day of..... 20.....

.....  
**Signature of taxpayer**

.....  
**Name (print)**