Individual Tax Return Drop Off Checklist 2017

Please complete, print and return to our office:
Email: admin@nwapilbara.com.au
Ph: (08) 9185 9400 Fax: (08) 9143 1310
Mail: PO Box 1391, Karratha WA 6714
Drop in: Shop 11 Karratha Village, Sharpe Avenue, Karratha WA 6714

OFFICE USE ONLY		
Date		
Prep. By		
Client Code		
Name		

Client Information Section

Surname		
First Name		
Middle Name		
Title	**Dr / Mr / Mrs / Ms / Miss / Other _______**	
Home address (including postcode)		
Postal address if different to above		
Email address		
Mobile Number	**Home Number**	**Work Number**
	( )	**( )**
Date of Birth		
Did Northwest Accountancy prepare your taxes in 2016?	(Please circle) Yes > Go to page 2 No > Continue	

Occupation		
Tax File Number	__ __ __ __ __ __ __ __ __	
ABN	__ __ __ __ __ __ __ __ __ __ __	
Are you an Australian resident for tax purposes?	(Please circle) Yes No Unsure	
Are you on a 457 Visa?	Is Medicare levy exemption applicable to you? (Please circle) Yes No Unsure Have you lodged a Medicare levy exemption claim form? (Please circle) Yes No Unsure Link: www.humanservices.gov.au/customer/forms/ms015 If not you may be liable for Medicare levy until approved by Medicare.	
Has your name changed since your last tax return?	If Yes please provide previous name	
What is your marital status	Married / Defacto / Single / Single parent / Widow / Other:	
Spouses full Name		
Spouses Taxable income (Required if NWA are not preparing the tax return)		
Spouses date of birth		
Dependent children		
Name:	Date of Birth:	Living with you Yes or No
Name:	Date of Birth:	Living with you Yes or No

Bank Account Details:	Account name: BSB: __ __ __ - __ __ __ Account number: __ __ __ __ __ __ __ __ __	
Fee From Refund Option	We are able to deduct your fee from your refund (at an extra cost of $33). Would you like to use this service?	Yes or No

If you do not have a refund, or the Australian Government has taken some of your previous year's refunds, you will be required to pay our fee before your tax form is lodged.

Income:			
Did you earn Salary or wages as an employee?	Yes or No	If YES are all of your PAYG summary/s attached?	Yes or No How many?
Did you receive an Employer termination payment (ETP)?	Yes or No	If YES is your ETP summary/s attached?	Yes or No How many?
Did you receive any Centrelink payments or pensions?	Yes or No	If YES are your PAYG summary/s attached?	Yes or No
Did you receive any Bank Interest?	Yes or No	Bank Name:	$
Did you receive any Dividends	Yes or No	If Yes are all of your dividend statements attached?	Yes or No
Are you involved in any Employee Shares Scheme?	Yes or No	If YES did you receive any this financial year?	Yes or No
Did you receive any income from a Managed fund?	Yes or No	If YES have you attached your annual tax summary from the fund?	Yes or No
Did you receive any income from a Partnership or trust?	Yes or No	If YES have you attached all information	Yes or No
Did you have a Capital gains event from the sale of property or shares?	Yes or No	If YES have you attached as much information that you can about the dates and prices on the acquisition and sale.	Yes or No
Did you receive any Foreign income?	Yes or No	If YES have you attached as much information as possible	Yes or No
Do you own a rental property/s? (Please see separate checklist)	Yes or No	If YES have you attached information for all income and expenditure on the property	Yes or No
Do you operate a Business?	Yes or No	If YES have you attached a Cash book or summary, Income and expense details and your asset register	Yes or No
Deductions:			
Are you wanting to claim any Deductions?	**Yes or No**	**Please provide all information as per the below list:**	
Gifts or donations	Yes or No	Please provide amount	$
Prior year tax agent fees / Did you travel to see last year's tax agent?	Yes or No	Please provide amounts & details	$
Home office details if required to work from home (number of hours per week)	Yes or No	Please provide details:	$
Motor Vehicle Expenses	Yes or No	Please provide description of travel: Was it travel from home to work only? **Yes or No** Vehicle year, make and model: Km's travelled: Do you travel with tools? **Yes or No**	$
Work related Travel Eg Accommodation, Meals, Taxi	Yes or No	Please provide details:	$
Uniform or Protective Clothing or Equipment or Sun Protection	Yes or No	Please provide details:	$
Mobile, Telephone or Internet	Yes or No	Please provide total of deduction and percentage work use Total Cost Work % Total Claim	 $________ ________% $________

Self-education expenses (course fees etc)	Yes or No	Please provide details:	$
Other expenses	Yes or No	Please provide details: Union Fees:	$
		Resources:	$
		Subscriptions:	$
		Tools:	$
		Memberships:	$
		Licences/Registrations:	$
		Seminars:	$
		Memberships:	$
		Other:____________________	$
		Other:____________________	$
Other information:			
Do you have Private health insurance?	Yes or No	If YES is your health fund statement attached?	Yes or No
Did you make any personal superannuation contributions? (**Not** including salary sacrifice and employer contributions)	Yes or No	If YES please provide information	
Did you make any superannuation contributions for your spouse?	Yes or No	If YES please provide information	
Do you have Income protection insurance?	Yes or No	If YES please provide insurance premiums figure that you have paid for yourself and are wanting to claim	$
Do you have a HECS/HELP Debt?	Yes or No	We can access the amount owing	
Did you make any PAYG Installments to the ATO?	Yes or No	If YES please provide amounts and dates paid	
Individual Offsets:			
Were you **living and working** in a remote zone area during the year?	Yes or No	Please provide locations and dates Eg Karratha, Onslow, Exmouth, Kunnunurra, Halls Creek, Shark Bay	

How shall we contact you if we have questions?

Email or Phone: ____

Best time of the day: ____

Taxpayer declaration – Work Related Expenses

I declare that the information I have given is true and correct and that I hold the necessary evidence to support my claims.

Signed off by Client: ____________________________

Date: ____

Rental Property Checklist

Property Address: ____

____

Dates Rented this year: From: ____/____/____ To: ____/____/____

Home Owners: 1st Owner ______________________________ ____% ownership
2nd Owner ______________________________ ____% ownership

Income	**Amount**
Rental Income	$
Other Rental Related Income	$

Expenses	
Advertising for Tenants	$
Body Corporate Fees	$
Borrowing Expenses	$
Cleaning	$
Council Rates	$
Gardening/Lawn Mowing	$
Insurance	$
Interest on Loan(s)	$
Land Tax	$
Legal Expenses	$
Pest Control	$
Property Agent Fees or Commission	$
Repairs & Maintenance	$
Stationery, Phone, Postage	$
Travel Expenses	$
Water Charges	$
Sundry expenses	$

Depreciation:

Do you have a depreciation report prepared by a quantity surveyor? **Yes** (please provide) **/No**
Did you purchase any capital items for use in the property during the year? **Yes or No**

Item: ______________________________ **Date purchased:** ____________ **$**____________
Item: ______________________________ **Date purchased:** ____________ **$**____________
Item: ______________________________ **Date purchased:** ____________ **$**____________
Item: ______________________________ **Date purchased:** ____________ **$**____________
Item: ______________________________ **Date purchased:** ____________ **$**____________
Item: ______________________________ **Date purchased:** ____________ **$**____________
Item: ______________________________ **Date purchased:** ____________ **$**____________

Please provide a separate sheet per property

Date: ______________________________ Email: ______________________________
Name: ______________________________ Address: ______________________________
Phone: ______________________________ ______________________________

Thank you for your instruction to attend to the taxation requirements for yourself and your family. This letter is to confirm your understanding of the terms of our engagement and the nature and limitations of the services that we provide. Please read and make sure that you understand the scope of our engagement.

IMPORTANT THINGS TO NOTE ABOUT THESE TERMS OF ENGAGEMENT

Your privacy is important to us

1. You are required to provide us with all relevant taxation information.
2. You are required to have proof of your claims in case you get audited.
3. Additional copies of tax returns or financial statements on paper will incur a $33 charge.
4. We will act in your best interests, however we will always comply with the laws.
5. Our tax return preparation fees are published in our standard fee schedule and additional advice or work will be charged as extra.
6. Lodgement is made on full payment of the invoice or fee from refund.

With effect from 1 March 2010, a new regime for the regulation of tax agents has taken effect under the *Tax Agent Services Act 2009* and accompanying legislation (**TASA**). The new regime has implications for registered tax agents and also for their clients. An important feature of TASA is the provision of a "safe harbour" protection from penalties in certain circumstances for taxpayers who engage registered tax agents. To obtain the benefits of "safe harbour" protection, the legislation requires the taxpayer to provide the registered tax agent with "all relevant taxation information" to enable accurate statements to be provided to the Australian Taxation Office. This requirement may be important to both parties in identifying and understanding the purpose and scope of the engagement as set out below and may also affect other matters discussed below. Accordingly, it is to your advantage that all relevant information is disclosed to us as any failure to do so may affect your ability to rely on the 'safe harbour' provisions and will be taken into account when determining the extent to which we have discharged our obligations to you.

Purpose, scope and output of the engagement

Our engagement is to prepare and lodge the annual income tax returns for yourself and your family, which will be conducted in accordance with the relevant professional and ethical standards issued by the Accounting Professional & Ethical Standards Board Limited (APESB). The extent of our procedures and services will be limited exclusively for this purpose only. The attached schedule lists those family members included in this engagement letter. (See appendix A) The adults listed below are all joint and severally liable to pay our accounts, regardless of which of the listed individuals are addressed to and regardless of which listed individuals received the benefit of the work performed.
We shall now outline the basis of our engagement in the context of the specific service to be provided.

Income tax returns

This firm has been engaged to prepare and lodge income tax returns for yourself and your family. In addition to the basic financial information required to complete these tax returns, it is expected that the source documentation will be available to allow this firm to analyse the income tax implication of any transaction, and that you shall be responsible for both the completeness and accuracy of the information supplied to us. Any advice we provide is only an opinion based on our knowledge of your particular circumstances. You have obligations under the self-assessment regime to keep full and proper records in order to facilitate the preparation of accurate returns.
It is also expected that, in respect of individual income tax returns, each person will comply with the substantiation provisions of the Income Tax Assessment Act. We will specifically advise as to the requirements of the substantiation provisions relating to your income tax return and of the necessity to obtain acceptable receipts as specifically required by the legislation. We will not, however be checking that the requirements of the substantiation provisions have been satisfied.
This specifically means that we will not be reviewing your log book or any calculations or information you provide us, for example a rental property schedule either prepared by you on spreadsheet or by a property manager. If you require assistance in completing a log book or preparing any calculations or you would like us to review such work, please discuss this with us. This will entail work which is outside the scope of our engagement and will be charged as additional services.
From time to time, this firm prepares templates and schedules to assist with the collation of information to complete income tax returns.
These will be provided free of charge along with a complete copy of your taxation return. Should an additional copy be required for either faxing or as a paper copy, an additional up front charge of $33.00 will be payable by the client.

Documentation

Before we lodge any returns on your behalf, we will forward the documents to you for approval. We will endeavour to ensure that the returns are lodged by the due dates and will advise you at the beginning of the financial year when documentation should be provided to us. If you are late in providing information, we will do our best to meet the time limits, but we will not be responsible for any late lodgement penalties or interest charges you may incur.

Relative Responsibilities
In conducting this engagement, information acquired by us in the course of the engagement is subject to strict confidentiality requirements. That information will not be disclosed by us to other parties except as required or allowed for by law or professional standards, or with your express consent.
We wish to draw your attention to our firm's system of quality control which has been established and maintained in accordance with the relevant APESB standard. As a result, our files may be subject to review as part of the quality control review program of CPA Australia which monitors compliance with professional standards by its members. We advise you that by accepting our engagement you acknowledge that, if requested, our files relating to this engagement will be made available under this program. Should this occur, we will advise you.
We have a duty to act in your best interests. However, the duty to act in your best interests is subject to an overriding obligation to comply with the law even if that may require us to act in a manner that may be contrary to your interests. For example, we could not lodge an income tax return for you that we knew to be false in a material respect.

Fees
As agreed, our services will be provided to you on a fee for service basis based on the published fee schedule. Lodgement is made on full payment of the invoice or fee from refund. Should payment not be received on the provision of service you acknowledge that any costs incurred in engaging a third party to recover the debt will be on-charged and payable by you. The fee for this service does not cover any inquiries or investigations conducted by the Australian Taxation Office. Substantial penalties apply for an incorrectly prepared tax return. Please let us know if you have any queries.

Additional services
Our agreed fee is only for the preparation and lodgement of the taxation matters detailed above. Any additional services or advice that you requested are not included in this agreed fee. These services will be charged on the basis of the time and degree of skill and acumen required to complete the task undertaken by us, including any direct out-of-pocket expenses. Please note, any correspondence from the Australian Taxation Office that does not relate to initial assessments or original payment notices will be treated as additional services.
It should be noted at the outset that as a general proposition we rely upon you to provide us with accurate and timely information to enable us to properly perform our engagement obligations. Consequently, any rectifying work performed by us on the basis of incorrect or late information will be work outside the scope of our engagement and consequently charged as additional services.

Limitation of Liability
Our liability is limited by a scheme approved under Professional Standards Legislation. Further information on the scheme is available from the Professional Standards Councils' website: http://www.professionalstandardscouncil.gov.au.

Ownership of documents
All original documents obtained from you arising from the engagement shall remain your property. However, we reserve the right to make a reasonable number of copies of the original documents for our records. If our services are terminated (by either party), we shall be entitled to retain all documents owned by you until payment in full of all outstanding fees is received. Our engagement will result in the production of the relevant tax returns. Ownership of these documents will vest in you. All other documents produced by us in respect of this engagement will remain the property of the firm.

Confirmation of engagement
Obviously, there are many issues to consider in this engagement and we ask that you consider all aspects of this letter to ensure that you are satisfied with the scope of our engagement. Please contact us if you have any queries about this letter. If you do not forward your signed copy of the engagement letter, nor contact us with changes to the engagement, yet continue to provide us with information and instructions regarding your financial affairs, the terms and information provided in this letter will bind us both.
Please sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements. This letter will be effective for future years unless we advise you of any change. You should retain the other copy as your evidence of our engagement.
We thank you for the opportunity to provide accounting and taxation services to you and your business and we look forward to developing a close accounting relationship with you for many years to come.

Kind Regards,
Northwest Accountancy Pty Ltd

Northwest Accountancy Representative: ____Date: ____________________

<u>APPENDIX A</u>
Schedule of family members included in engagement letter:-

Full Name:____Signed: ____Date: ___________

Full Name:____Signed: ____Date: ___________

Full Name:____Signed: ____Date: ___________

Full Name:____Signed: ____Date: ___________

The ATO is changing the way it contacts clients and they are requesting email addresses and mobile numbers be placed on tax returns, this is not compulsory. If you would like to opt out of this please tick.

Ph: (08) 9143 1300 Fax: (08) 9143 1310
PO Box 1391 Karratha WA 6714, Shop 11, Karratha Village
Sharpe Avenue Karratha WA 6714, Email: admin@nwapilbara.com.au
Web: www.northwestaccountancy.com.au

OFFICE USE ONLY

Taxation Returns Fees:

	Details	Account settled on Day of service	Fee from Refund (DFR) $33	Accountant Fees Chargeable
	I Return - Individual	$231.00	$264.00	$
	I Return - Couple	$407.00	$440.00	$
	Minor with parents	$143.00	$176.00	$
	Basic/Company/Trust/Partnership	$242.00		$
	Amendment to Tax return (additional information provided after authorisation to lodge)	$77.00		$
	Prior year tax returns completed at the same time as current year	$198.00 per return		$

Additional fees will apply to the following, depending on level of complexity:

	Details	Service Fee	Accountant Fees Chargeable
	Rental Property (each)	$88.00	$
	Rental Property (each) new	$99.00	$
	Depreciation schedule (each)	$33.00	$
	Capital Gains Tax Property (each)	$88.00	$
	Capital Gains Tax Shares (each)	$22.00	$
	Dividends (up to 5 companies)	$22.00	$
	Dividends (over 5 companies)	$5.50 per company	$
	Managed Funds (each)	$22.00	$
	Agribusiness Schedule (each)	$22.00	$
	Contractor Schedule PSI	$88.00	$
	Business Schedule with Summary	$110.00	$

Note: if summaries are not provided additional charges may apply

FEES:

Excluding GST	**$**
GST	**$**
TOTAL inc GST	**$**
Payment Method:	**CASH/EFT/ DFR**
DFR Portal Account Checked? **DFR** entered into FFR website?	**Y / N** **Y / N**
Client code billed (if not this client)**:**	

Tax Agent declaration:
I declare that I have explained to my client the information necessary to complete this for, including substantiation requirements.

Signed off by Accountant:

Date: