



2009 Individual Tax Return Questionnaire

Dear Client

Please use this questionnaire to assist us in completing your income tax return.

Please read each question carefully and:

- if it does not apply to you, go to the next question
- if it does apply to you, read the question carefully so that you provide us with all the required details to complete your tax return
- make sure that you complete all the personal data section on the first page as we require this information to keep our database as accurate as possible
- make sure that you complete question 25 as this applies to all taxpayers
- the questionnaire is a tool to assist with the completion of your return. We may ask you additional questions where clarification is required
- if you have any questions, please do not hesitate in contacting us on (02) 9555 1309

Please read our terms and conditions on page 3 of the questionnaire and sign the bottom of this page where indicated. Your tax return will not be lodged unless this page is signed and conditions adhered to. This document is to confirm understanding of the terms of our engagement and the nature and limitations of the services that we provide.

Thank you for using Face Chartered Accountants



Personal data

The following information will be used to complete the front cover of your income tax return and update our practice records to ensure you receive all tax correspondence.

Full Name:

Home address:

Postal address (if different from above):

Email address:

Contact Phone number (s):

Your occupation:

Date of birth:

Are you an Australian Resident? Yes No

If you are not an Australian resident, do you have a working visa? Yes No

Spouse's name:

Spouse's date of birth:

Do you wish to receive your tax refund directly into your bank account? * Yes No

If yes, we will then require the following information:

Bank & branch

Account name:

BSB number: Account number

Please provide your spouse's tax file number and taxable income if we do not prepare his or her income tax return as this information will be relevant in assessing your eligibility for tax rebates and other benefits.

Spouse's Tax File Number:

Spouse's Taxable Income:

** Tax refunds and payments can be made via electronic funds transfer. It should be noted that this electronic funds transfer authority can be cancelled for future years.*

Important: If this year is the first year we are preparing your income tax return, please provide us with a copy of the last return you lodged with the ATO.



Terms and Conditions of Engagement

Purpose, Scope and Output of the Engagement

This firm will provide taxation services relating to the preparation and lodgement of your individual income tax return, 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. As a result, no audit or review will be performed and, accordingly, no assurance will be expressed. Our engagement cannot be relied upon to disclose irregularities including fraud, other illegal acts and errors that may exist. However, we will inform you of any such matters that come to our attention.

An income tax return will be prepared for the purpose of complying with Australian income tax law. There is no assumption of responsibility for any reliance on our work by any person or entity other than yourself and the Australian Taxation Office. The income tax return shall not be inferred or used for any purpose other than for which it was specifically prepared.

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 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 the Institute of Chartered Accountants 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.

Clients are required to arrange for reasonable access by us to relevant individuals and documents, and shall be responsible for both the completeness and accuracy of the information supplied to us.

Fees

The fee arrangement is based on the expected amount of time and the level of staff required to complete the taxation services as agreed. The fee will start at \$200 plus GST per individual tax return. An invoice will be raised and included with your tax return package. This invoice must be paid before lodgement of your tax return. We do not take any responsibility for late fees or penalties incurred as a result of you not paying your invoice on time and your return not being lodged by the due date as a result.

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 the client arising from the engagement shall remain the property of the client. However, we reserve the right to make a reasonable number of copies of the original documents for our records.

Our engagement will result in the production of an individual income tax return. 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.

The firm has a policy of exploring a legal right of lien over any client documents in our possession in the event of a dispute.

Confirmation of Terms

Please sign and return to indicate that it is in accordance with your understanding of the arrangements. This agreement will be effective for future years unless we advise you of any change.

Yours sincerely,

Michelle Pearce – Director of Face Accountants Pty Ltd Date

Acknowledged by client:

Signature:

Please print your name

Date

Income

Question 1 – Salary or wages

Did you receive any PAYG payment summaries during the year from your employer? Yes No

If yes, please provide us with your original PAYG payment summary for each employer.

Have you misplaced or not received a PAYG payment summary from an employer for this tax year? Yes No

If yes, have you attempted to contact your employer to receive a new summary or letter detailing your salary details for the year? Yes No

If yes and you still had no success you will need to complete a statutory declaration for the income received.

Please provide us with as much of the following details as available for each employer you do not have a PAYG payment summary for:

Period for which the salary and wages was derived:

Name of your employer:

Australian Business Number of the employer:

Address of your employer:

Nature of your employer's business:

Phone number of your employer:

Payroll officer of your employer:

Your payroll or employee number (if applicable):

Amount of gross payments (before tax):

Amount of net payments received:

Amount of any allowances:

Amount of any fringe benefits:

Amount of tax withheld:

Were you full time, part time or casual?

Question 2 – Eligible Termination Payments

Did you receive an eligible termination payment ("ETP")? Yes No

If yes, please provide us with your ETP payment summary

Question 3 – Australian Government Allowances and Payments

Did you receive an Australian Government payment, such as parenting payment (partnered), Newstart allowance or widow allowance? Yes No

If yes, please provide us with your PAYG payment summary from the government or a letter from the agency that paid your allowance or payment stating the amount you received.

Question 4 – Australian Government Pensions and Allowances

Did you receive any payments from Centrelink or the Department of Veterans' Affairs, such as an age pension, parenting payment (single) or Defence Force income support allowance? Yes No

If yes, please provide us with your PAYG payment summary from the government or a letter from the agency that paid your pension or payment stating the amount you received.

Question 5 – Other Australian Pensions or Annuities

Did you receive an Australian annuity or superannuation pension? Yes No

If yes, please provide us with your PAYG payment summary or a statement from your Australian annuity, superannuation, other pension fund or RSA provider.

Please also provide us with the undeducted purchase price, if any.

Note: If you received a foreign pension or annuity this income is foreign source income and is dealt with at question 13 – Foreign source income

Question 6 – Personal Services Income

Did you receive a *payment summary – personal services attributed income* during the year? Yes No

If yes, please provide us with your payment summary.

Question 7 – Gross Interest

Did you receive any bank interest during the year? Yes No

If yes, please provide us with the following details for each bank account:

Name of bank or financial institution:

Account number:

Gross interest received for the year:

Amount of any TFN withholding tax deducted*:

Do you hold the account jointly? Yes No

If yes, what percentage relates to you?

** Note: TFN tax is deducted from your interest when your tax file number has not been provided to your financial institution or you are a non-resident of Australia*

Question 8 – Dividends

Did you receive any dividends* during the year? Yes No

If yes, please provide us with copies of the dividend statements or alternatively, please provide us with a summary of the dividends received detailing the following:

Name of company who paid the dividend:

Amount of the dividend:

Franked amount of dividend:

Unfranked amount of dividend:

Franking credits attached to the dividend:

Amount of any TFN withholding tax deducted*:

Do you hold the account jointly? Yes No

If yes, what percentage relates to you?

Did you inherit any shares or receive any shares as part of a divorce settlement? Yes No

If yes, and you answered no above, you may actually be required to include dividend income you were not aware of. Please contact us to discuss.

** Dividends received include both cash dividends and dividends you have used to purchase more shares through dividend reinvestment plans.*

Please note that it is the dividend payment date that determines which year the dividend needs to be recorded in your return. Thus, please include only dividends paid during the tax year.

Question 9 – Partnership income

Did you receive an income or loss from a partnership Yes No

If yes, please provide us with a copy of the income tax return from the partnership detailing your share of the income or loss

Question 10 - Trust income

Did you receive any trust distributions? Yes No

If yes, please provide us with a copy of the tax distribution statements for each trust distribution for the year.

Question 11 – Business income

Did you carry on a business as a sole trader during the year? Yes No

If yes, please provide us with a summary of your income and expenses relating to your business (including only GST exclusive amounts).

Did you purchase any new depreciable assets after 13 December 2008 for which you may be eligible for the Small Business Tax Break? Yes No

If yes, please provide us with details of these purchases.

Question 12 – Capital Gains or Losses

Did you buy any capital assets during the year? Yes No

If yes, please provide us with the following details:

- Copy of the purchase contract
- Purchase price
- Cost of any incidentals such as legal fees and stamp duty
- Date of purchase

Did you sell any capital assets during the year? Yes No

If yes, please provide us with the following details:

- Copy of the sale contract
- Proceeds received
- Selling Costs such as legal fees and agents commissions
- Date of sale
- Copy of the purchase contract
- Purchase price
- Cost of any incidentals such as legal fees and stamp duty
- Date of purchase

Please feel free to provide us with a summary spreadsheet for the sale and purchase of shares during the year which includes the above information.

Question 13 – Foreign sourced income

Did you receive any of the following types of foreign income? Yes No

- Foreign pension or annuity
- Foreign employment income
- Lump sum payment from a non-resident super fund
- Foreign interest or dividends

If yes, please provide us with the details of the foreign income received and any foreign tax paid.

Question 14 – Rental Property income

Did you have a rental property during the year?	Yes	No
If yes, please provide the following information for each rental property:		
Address of property:		
Date property first earned rental income:		
Number of weeks rented this year:		
Rental income received:		
Advertising costs:		
Body corporate fees:		
Borrowing expenses:		
Cleaning costs:		
Council rates:		
Gardening/lawn mowing:		
Insurance:		
Interest on loan:		
Land tax:		
Legal Fees:		
Pest control:		
Agent fees:		
Repairs and maintenance:		
Stationery, telephone and postage costs:		
Travel expenses to visit and inspect the property:		
Water charges:		
Other rental expenses:		
Depreciation schedule for the property		
Details of any new depreciable assets such as date acquired and cost.		
Your share percentage of the property:		

Question 15 – Other income

Did you receive any other income not disclosed above, such as discounts for employee shares or options, royalties or foreign exchange gains?	Yes	No
If yes, please provide us with the details of the other income received.		

Deductions

Question 16 – Work related car expenses

Did you have any car expenses relating to your work as an employee?	Yes	No
If yes, please provide the following information:		
Vehicle type, model and rego no:		
Purchase price:		
Period of use:		
Business percentage:		
Business kilometres travelled:		
Fuel and oil costs:		
Insurance costs:		
Repairs:		
Interest costs (if relevant):		
Rego/3 rd party:		
Lease payments:		
Other:		
Have you kept a logbook?	Yes	No

Question 17 – Work related travel expenses

Did you have any travel expenses relating to your work as an employee?	Yes	No
If yes, please provide details of the travel undertaken (that is, its purpose) and the cost of the travel eg. airfares and accommodation.		

Question 18 – Work related clothing

Did you have any expenses for any protective clothing or uniforms relating to your work as an employee? Yes No

If yes, please provide details of the clothing expenses such as what the item is and whether it is for protective purposes or relates to a compulsory uniform.

Question 19 – Work related self education expenses

Did you incur any expenses for self-education which relates to your work activities? Yes No

If yes, please provide details of any of the following expenses incurred:

Course fees which are NOT HECS-HELP payments

Travel costs to and from the course undertaken

Student union fees

Textbooks, stationery and postage

Other self-education expenses you wish to claim

Question 20 – Other Work related expenses

Did you have any other expenses relating to your work as an employee? Yes No

If yes, please provide of these expenses which could include the following:

Telephone or mobile phone costs

Tools of trade

Magazines or newspapers

Professional association fees or licences

Home office expenses eg. rent, electricity, contents insurance, rates

Stationery and postage

Income protection insurance

Reference books and journals

Seminars and conferences

Question 21 – Interest and Dividend deductions

Did you have any expenses relating to investment income, such as interest expenses or management fees? Yes No

If yes, please provide details of those expenses.

Question 22 – Gifts or Donations

Did you make any donations to a registered charity during the year? Yes No

If yes, please provide details of the amount of the donation and name of the charity.

Question 23 – Cost of Managing Tax Affairs

Did you have any tax agent fees or other costs such as travel expenses to see your tax agent? Yes No

If yes, please provide details of those expenses.

Question 24 – Superannuation contributions

Did you make any personal superannuation contributions for you or your spouse during the year? Yes No

If yes, please provide details of the contributions made.

Information for tax offsets or other benefits

Question 25 – Private Health Insurance

Did you have any private health insurance during the year?	Yes	No
If yes, please provide a copy of the statement from your health fund or the following details:		
Name of fund:		
Your membership number:		
Type of cover: Ancillary / Hospital / Both		
Number of days you had insurance cover during the year:		
If single is the excess payable under the policy more than \$500	Yes	No
If a family is the excess payable under the policy more than \$1,000	Yes	No
Are you and your dependents stipulated on the policy?	Yes	No

Question 26 – HECS or HELP debt

Did you have a HECS or HELP debt during the year?	Yes	No
If yes, please provide a copy of your HECS or HELP statement at 1 June.		

Question 27 – PAYG instalments

Did you make any PAYG income tax instalments during the year?	Yes	No
If yes, please provide details of the payments made.		

Question 28 – Education Tax Refund

Did you receive Family Tax Benefit A during the year and have a child in primary or secondary school?	Yes	No
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Are you an independent student, that is, someone who is receiving a government allowance, is attending secondary school and is under the age of 25?	Yes	No
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If yes, you may be eligible for the education tax refund. Please provide details of expenses for each child including their name and date of birth. A guide to expenses is provided below.

If eligible, you can claim the cost of buying, establishing, repairing and maintaining any of the following items:

- laptops and home computers
- computer-related equipment such as printers, USB flash drives, disability computer equipment aids for students with special needs
- home internet connections
- computer software for educational use, including word processing, spreadsheet, database and presentation software, internet filters and antivirus software
- school textbooks and other paper based school learning material, including prescribed textbooks, associated learning materials, study guides and stationery
- prescribed trade tools.

You cannot claim for:

- school fees
- school uniform expenses
- student attendance at school based extra curricular activities such as excursions
- tutoring costs
- musical instruments
- sporting equipment
- school subject levies
- computer games and consoles
- building levies
- library book fees
- school photos
- tuck shop expenses
- waiting list fees
- transport

Question 29 – Medical expenses

Did you have over \$1,500 of net medical expenses during the year?

Yes No

Net medical expenses are the medical expenses you have paid less any refund you received from Medicare or a private health fund.

These expenses can be for your whole family as long as only one family member is making a claim for the expenses.

If yes, please provide details of the gross amount of expenses, what the expenses were for and any refunds received.

Question 30 – Other

Did you have any other expenses or documents you wish to discuss?

Yes No

If yes, please provide details.