



CLIENT DETAILS	
●	Tax File Number of business (if applicable):
●	Australian Business Number (if NO, obtain reason):
●	Name of the proprietor:
●	Business address :
●	Postal address:
●	Has postal address changed since lodging a tax return? YES <input type="checkbox"/> NO <input type="checkbox"/>
●	Telephone (W): (H): (M): Fax: Email address:
●	Name of business:
●	Trading name: Trading name registration No:
●	Does your business use the internet to buy or sell any goods or services? YES <input type="checkbox"/> NO <input type="checkbox"/>
●	Type of business structure/s (e.g. company, trust, partnership, sole trader): ----- <ul style="list-style-type: none"> ➤ If business is run through a company, trust or partnership, complete the relevant form and consider alienation of income rules, if income is earned from personal exertion services. ➤ If a service arrangement is used, consider TR 2006/2 and the guide.

INCOME (Obtain information where applicable)				
P1.	Did you earn Personal Services Income (PSI) as a sole trader? If yes, seek information on business arrangement: <ul style="list-style-type: none"> ➤ Consider Results test? ➤ Consider PSB determination? ➤ 80% or more of income from one source?: <ul style="list-style-type: none"> ➤ Unrelated clients test? ➤ Employment test? ➤ Business premises test? 	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
P2.	What is the main business activity? ANZSIC industry code.....	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
P3.	How many different types of business activities do you undertake?	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>



P4.	Did you cease or commence business in 2011/2012 ➤ If yes, consider the black-hole expenditure provisions	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
P5.	Business name of main business? ABN?	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
P6.	Business Address	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
P7.	Did you sell goods over the internet?	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
P8.	Business Income:	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
	<ul style="list-style-type: none"> ● Business income where ABN not quoted 	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
	<ul style="list-style-type: none"> ● Business income subject to foreign resident withholding 	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
	<ul style="list-style-type: none"> ● Business income from voluntary agreements 	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
	<ul style="list-style-type: none"> ● Business income from labour hire arrangements 	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
	<ul style="list-style-type: none"> ● Assessable government industry payments <ul style="list-style-type: none"> ○ Obtain details of any government grants received, such as export grants. 	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
	<ul style="list-style-type: none"> ● All other income (reconciled cash) – obtain documents for the following: <ul style="list-style-type: none"> ○ Bank statements indicating the nature of each deposit and interest received ○ Reconciled cash book including drawings taken from the business before banking ○ Debtor's listing for sales on credit ○ Shares bought, sold and held throughout the 2011/2012 period (excluding those on capital account), including: <ul style="list-style-type: none"> ○ Original purchase price, date of purchase, date of sale, price on sale and costs associated with sale and purchases such as brokerage and stamp duty. Also provide any dividend statements received (prepare a share trading account). ○ Details of any disposal of any business property or plant (in the below format). <ul style="list-style-type: none"> -Asset description -Date of purchase -Date of sale -Purchase price -Sale price (including insurance recoveries) or NIL if scrapped ○ Details of any other personal use or business assets, acquired since 19/09/1985 that have 	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>



	<p>been sold in 2011/2012.</p> <ul style="list-style-type: none"> ○ Details of any of the active assets of the business (including shares in a company or trust carrying on an active business that you or your spouse controls) ○ Have you carried forward any capital losses? ○ Other income – provide documents such as bank statements, receipts, invoices or cash book records of any other unusual income 			
BUSINESS EXPENSES				
●	Opening stock as at 1 July 2011	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
●	<p>Add purchase of stock</p> <ul style="list-style-type: none"> ➤ Do you have receipts, invoices and creditors listing for such purchases of stock ? 	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
●	Less Closing stock as at 30 June 2012	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
●	Sub- total	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
●	Foreign resident withholding expenses	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
●	Contractor, sub-contractor and commission expense	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
●	<p>Superannuation expenses</p> <ul style="list-style-type: none"> ➤ Obtain information relating to contributions on employee's behalf ➤ Obtain details of name of fund, policy number, contributions paid for the operators of the business and if the fund is complying 	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
●	Bad debts	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
●	<p>Lease expenses</p> <ul style="list-style-type: none"> ➤ Obtain a separate detailed list of all leased plant and motor vehicles (including private use) and the leasing expenses for each item 	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
●	<p>Rent expenses</p> <ul style="list-style-type: none"> ➤ Obtain details of any expenditure incurred 	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
●	<p>Interest expenses</p> <p>-Australian -Overseas (Include details of any tax withheld from interest or investments)</p>	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
●	<p>Depreciation</p> <ul style="list-style-type: none"> ➤ Obtain a list of all business assets showing date of purchase, description and purchase price, and if the asset is under hire purchase or lease (asset register) ➤ Separately identify all assets depreciated for the first time in 2011/12 <p>(Detail any purchases that would come under the small business and general business tax break)</p>	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>



<ul style="list-style-type: none"> ● Motor vehicle expenses <ul style="list-style-type: none"> ➤ Obtain the following information if client is operating a business as a sole trader or partner and used a motor vehicle for business purposes: <ol style="list-style-type: none"> I. Log books II. Odometer readings as at 1 July 2011 (or acquisition date) and 30 June 2012 (or disposal date) III. Break up of expenditure for each motor vehicle on fuel and oil, registration, insurance, tyres, repairs and other expenses 	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
<ul style="list-style-type: none"> ● Repairs and maintenance <ul style="list-style-type: none"> ➤ Obtain details of any repairs and maintenance carried out to any business assets 	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
<ul style="list-style-type: none"> ● All other expenses <ul style="list-style-type: none"> ➤ Obtain statements for all loans owing by the business, including to the operators, showing the balance as at 30 June 2012, when the loan was taken out and the interest paid on those loans for the financial year. Also obtain details of any loans forgiven and borrowing expenses incurred during the financial year. Check whether loan agreement needs refreshing. ➤ Obtain employer copies of payment summaries ➤ Obtain details of prepaid expenses ➤ Obtain a travel diary and documentation if there are other travel expenses ➤ Obtain details of type of insurance policy (Including income protection insurance and business insurance), name of insurance company, premium, anniversary date and if the policy has a life insurance component. ➤ Obtain a petty cash summary that classifies expense items ➤ Other expenses-obtain documents such as cheque butts, receipts or a reconciled cash book on any unusual expenses that might be deductible 	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
OTHER ISSUES			
<ul style="list-style-type: none"> ● Do you have any environmental protection expenses? 	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
<ul style="list-style-type: none"> ● Do you have any capital expenditure related to the commencement or cessation of a business? 	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
<ul style="list-style-type: none"> ● Any capital expenditure directly connected with a business project. 	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
<ul style="list-style-type: none"> ● Land care operations and expenses in relation to the decline in value of a water facility. 	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
<ul style="list-style-type: none"> ● Any income or expense reconciliation adjustments. 	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
<ul style="list-style-type: none"> ● Any deferred non-commercial business losses from prior years. 	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
<ul style="list-style-type: none"> ● Business been affected by bushfires/floods/natural disasters? 	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>



OTHER BUSINESS AND PROFESSIONAL ITEMS				
P9.	<p>- Did the business have an activity in which a loss was made? - Does it have any carry forward tax losses during the income year or any unrealised losses? If so, obtain details.</p> <p>* A loss schedule may need to be completed.</p> <p>- Did you conduct a business activity as a partner in a partnership or as a sole trader that resulted in a loss for that or any related business activities? If yes, then non-commercial loss rules need to be satisfied otherwise loss quarantined.</p> <p>* Be aware of the rules relating to the deferral of non-commercial business losses.</p>	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
P10.	<p>Small business entity depreciating assets (low cost assets, pooled assets).</p> <ul style="list-style-type: none"> See capital allowance schedule. 	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
P11.	Debtors – Itemised details of trade debtors including bad debts as at 30 June 2012.	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
P12.	Creditors – Itemised details of trade creditors as at 30 June 2012.	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
P13.	Salary and wage expenses – See under all other expenses in P8.	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
P14.	Payments to associated persons and entities – Provide information relating to any payments related to people or businesses, especially loans to family members or related businesses.	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
P15.	Intangible depreciating assets first deducted	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
P16.	Other depreciating assets first deducted	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
P17.	Termination value of intangible depreciating assets	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
P18.	Termination value of other depreciating assets	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
P19.	<p>Trading stock election?</p> <ul style="list-style-type: none"> Taxpayers can elect to adopt a different basis of valuing each item of closing stock. 	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
OTHER ISSUES (Obtain information where applicable)				
1.	Obtain details of non-deductible expenses (including private or domestic expenses, entertainment (other than employee fringe benefits), items of a capital nature and fines and penalties.	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
2.	Obtain details of any tax withheld from payments where an ABN has not been quoted	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
3.	If the business is operating through a company, obtain details of all dividends paid. If loans have been granted or loans forgiven obtain details.	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
4.	Obtain details of stock that may have a market selling value or replacement value less than cost.	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
5.	Obtain the market value of trading stock items that ceased to be trading stock without disposal (e.g. stock for own consumption or	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>



	cessation of business).			
6.	Value of work in progress as at 30 June 2012 and have goods in transit been considered.	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
7.	If your business is operating through a family trust, has the trust made a family trust election?	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
8.	Have you reconciled your BAS for the 2011/12 year?	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
9.	Please provide copies of each BAS or IAS that you have lodged during 2011/12 where your tax agent has not lodged those activity statements.	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
10.	Do you run your businesses through more than one business entity that is directly or indirectly owned 100% by a head company?	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
11.	Obtain information so that annual turnover can be calculated for GST and Small Business Entity concessions.	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
12.	Personal Income Tax – Complete Tax Interview Checklist for Individuals.	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
13.	If you are a subcontractor, did you earn the majority of your income from one head contractor?	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
14.	Do you employ a separate Bookkeeper? Are they a member of a professional association? Are they covered by Insurance? Are they a Registered BAS Agent?	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
15.	Do you earn over \$250,000 (ATI) as an employee and operate a business that generated losses?	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>
16.	Does the business qualify as a small business? If so consider: a) Deduction for pre-paid expenses where period of service less than 12 months b) Entrepreneurs tax offset c) Assets costing less than \$1,000 for immediate deduction d) Assets that cost \$1,000 or more, have they been allocated to appropriate small business pools (General pool and long life pool). For assets that are acquired during the year, only half depreciated pool rate e) Can the taxpayer elect not to carry out a stock take of trading stock?	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>