



INFORMATION REQUIRED

Please check the following and upload along any relevant statements, accounts, receipts, etc., to help us prepare your tax return.

INCOME / RECEIPTS

- Payment summaries for salary and wages (if provided by your employer(s))
- Lump sum and termination payments
- Government pensions and allowances
- Other pensions and/or annuities
- Allowances (e.g., entertainment, car, tools)
- Interest, rent and dividends
- Distributions from partnerships or trusts
- Details of any assets sold that were either used for income-earning purposes or which may be liable for capital gains tax ('CGT')

OTHERS

- Superannuation contributions
- Sun protection items
- Tax agent fees
- Telephone expenses (business)
- Tools of trade

EXPENSES / DEDUCTIONS

- Award transport allowance claims
- Bank charges on income-earning accounts (e.g., term deposits)
- Bridge/road tolls (travelling on business)
- Car parking (when travelling on business)
- Conventions, conferences and seminars
- Depreciation of library, tools, business equipment (incl. portion of home computer)
- Gifts or donations

RENTAL PROPERTY EXPENSES

- Advertising expenses
- Council/water rates
- Insurance
- Interest
- Land tax
- Legal expenses/management fees
- Genuine repairs and maintenance
- Telephone expenses

HOME OFFICE EXPENSES

- Cleaning
- Cooling and heating
- Depreciation of office furniture
- Lighting
- Telephone and internet

INTEREST AND DIVIDEND DEDUCTIONS

- Account keeping fees
- Ongoing management fees
- Interest on borrowings to acquire shares
- Advice relating to changing investments (but not setting them up)
- Interest on loans to purchase equipment or income-earning investments
- Motor vehicle expenses (business/work related)
- Overtime meal expenses

COMMON INDIVIDUAL CLAIMS

The following outlines common types of deductible expenses claimed by individual taxpayers, such as employees and rental property owners

CLOTHING EXPENSES

- Compulsory (or non-compulsory and registered) uniforms, and occupation specific and protective clothing
- Other expenses associated with such workrelated clothing, such as dry cleaning, laundry and repair expenses.

SELF-EDUCATION EXPENSES

- Course fees (but not HECS-HELP fees), student union fees, and tutorial fees
- Interest on borrowings used to pay for any deductible self education expenses.
- Stationery and text books (i.e., those which are not required to be depreciated).

OTHER WORK-RELATED EXPENSES

- Union fees
- Subscriptions to trade, professional or business associations
- Magazine and professional journal subscriptions
- Seminars and conferences; and income protection insurance (excluding death and total /permanent disability).

DEPRECIABLE PLANT

- Income-producing assets costing \$300 or less
- Books and trade journals
 - Briefcases/luggage or suitcases
 - Calculators or electronic organisers
 - Electronic tablets
 - Software
 - Stationery
 - Tools of trade

