

CMT ACCOUNTING

Certified Public Accountant

2022 INDIVIDUAL CHECKLIST

ESSENTIAL ITEMS

Name : _____

Address: _____

Email Address: _____

Telephone: (AH) _____ (BH) _____ (Mobile) _____

T.F.N: _____ D.O.B: _____

Details of Dependents (including spouse)

Name	Date of Birth	Tax File Number	2022 Income	Relationship
_____	__/__/__	_____	\$	Spouse
_____	__/__/__	_____	\$	Son/Daughter*
_____	__/__/__	_____	\$	Son/Daughter*
_____	__/__/__	_____	\$	Son/Daughter*
_____	__/__/__	_____	\$	Son/Daughter*
_____	__/__/__	_____	\$	Son/Daughter*

INCOME

- Income statement
- Foreign Income information
- Financial investment loss information
- Child support you paid
- Eligible Termination Statements, Roll-over Notifications
- Interest Received – Name of Payer and amount of Interest (obtain statement of interest paid from the bank etc.)
- Dividend Income – Attach dividend advice notices
- Dividend reinvestment Plans – Attach reinvestment notices
- Rental Income Statements or Rental Summary for the year (provide Rental Property Details: Address, Purchase and sale documents, and Rental details)
- Details of Income from Partnerships or Trusts over which you do not have control including TFN (if known)
- Other cash earnings etc.
- Details of any property, shares etc. (other than your residence) sold or disposed of during the year together with the following :-
 - Date of Sale and Net Sale Proceeds
 - Date of Purchase and Cost
 - Date and cost of any improvements or additions thereto

DEDUCTIONS

- Motor running costs associated with work including :-
 - Cost of vehicle and date purchases - provide documentation
 - leasing of Motor Vehicle
 - Interest payments
 - Fuel and oil
 - Registration
 - Insurance
 - Repairs and Maintenance
 - Logbook business use percentage (for at least 3 months continuous weeks)
 - Kilometres travelled and type of car, if business kilometres greater than 5,000KM
- Work related travel expenses
 - Tolls
 - Parking
 - Accommodation
 - Car hire
 - Domestic Travel*
 - International Travel - Airfares and Accommodation *
 - * Need a travel diary if away for 6 or more consecutive nights
- Work related Clothing Expenses
 - Laundry
 - Dry Cleaning
 - Glasses, sunhat and sunscreen for outdoor workers
 - Occupation specific clothing
 - Protective clothing
 - Protective work boots
 - Gloves, masks and high visibility
- Self- Education Expenses
 - Course Name
 - Institution
 - Course Fees
 - Textbooks
 - Stationery, printing and postage
 - student union fees
 - Computer - provide purchase date, price and study use %

- Other Work Related Expenses
 - Tools of trade
 - Computer Consumables and software
 - Income Protection Insurance - outside of superannuation
 - Industry Magazines, Newspapers and professional journals
 - Insurance premiums
 - Materials and supplies
 - Meal Allowance - require amount paid per meal
 - Membership and Association Fees
 - Reference books and Journals
 - Union Fees
 - Mobile telephone and business use percentage
 - Home Internet and business use percentage
 - Subscriptions
 - Seminars and Education workshops
 - Printing, Postage & Stationery
 - Computers/Laptops and other work-related assets more than \$300 (provide date purchased, description and amount)
- Home Office expense is working from home to fulfil your employment duties, not just carrying out minimal tasks such as occasionally checking emails or taking calls.
 - Home electricity cost per unit of power used i.e. electricity charge rate - refer to your utility bill for this information
 - Home gas
 - the average unit used per hour - this is the power consumption per kilowatt hour for each appliance, equipment or light used.
 - light bulb kilowatt?
 - laptop kilowatt?
 - desktop kilowatt?
 - cleaning multiplied by home office space percentage (home office area space/total home area space)
 - Office furniture e.g. desk, chair, furnishings (date paid, description, amount paid)
 - repair of office furniture and equipment
 - work equipment e.g. phones, computers, laptops (date paid, description, amount paid)
 - computer consumables and stationery e.g. ink cartridges
 - mobile telephone & work percentage
 - mobile internet & work percentage (4 week diary required)
 - home internet & work percentage
 - Actual hours spent working from home 1 July 2021 to 30 June 2022

- Rental Property Details, Income and Expenses :-
 - Repairs
 - Council rates
 - Insurance
 - Depreciation schedule
 - Interest
 - Water rates
 - Body corporate
 - Land tax
 - Assets purchased/replaced
 - Others – details required

- Donations over \$2 to Public Institutions, Overseas Aid Funds, Voluntary School Building Funds (compulsory payment is not deductible).

- Deductible Personal Superannuation Contributions made by yourself:
 - Name of fund: _____
 - Policy number: _____
 - Amount contributed: \$ _____
 - Notice of intention to claim a deduction for personal superannuation contribution acknowledgment from your fund

- Income protection insurance (Outside of your super)
- Tax agent fees
- Cost to Travel to Tax Agent

REBATES AND SURCHARGES

- Letter from private health insurance re-cover
- Medicare exemption – letter from relevant employer
- Superannuation contributions on behalf of spouse:
 - Name of fund: _____
 - Contributions : \$ _____
 - Income of spouse: \$ _____