

1 INCOME

- Wages (Group Certificate) & Employee share schemes statement
- Interest Income (Bank Summary Statement at the end of the year)
- Dividend Income (Dividend Statements)
- Details of your distribution from a Managed Trust or Partnership
- Details of Foreign Income and tax paid
- Rental Income (Please see attached for Rental Property Checklist)

2 CAPITAL GAIN

- Share investment statement (including the following information)
 - Purchase date and purchase price
 - Sales date and sales price
 - Broker fee for each purchase/sale
- Sales of investment property
 - Sales/Purchase contract (First Page)
 - Settlement statement (including legal cost and agent cost)

3 DEDUCTIONS

Please provide details and/or invoices for the followings if it applies:

- Work related car expense (receipts, invoices diary entries/log book or odometer records for your motor vehicle)
- Receipts or diary records of work related travel expenses
- Receipts or diary records of your laundry/uniform expenses
- Receipts of your self-education expenses such as course fee, books, seminar cost, training cost, etc.

- Receipts of other work-related expenses which you have not been reimbursed for, including but not limited to: mobile, tools, equipment, software, subscription fee, licences, Union, printing & stationery, protective items such as sunglasses and sun creams etc. If you want to find out more info about what work-related expenses you are entitled to according to your industries and occupations, please click ATO link of [Deductions for specific industries and occupations](#).
- Receipts of work related home office expense such as telephone, internet, electricity, etc. or diaries supporting working hours from home office
- Bank fee and interest expenses in relation to share investments or saving accounts
- Receipts of donation
- Contract for Difference (CFD) or similar financial instrument trading statement
- Cost of managing accounting affairs (accounting fees)
- Receipts of income protection or sickness and accident insurance
- Receipts of medical expenses (only if they relate to disability aids, attendant care or aged care services)

4 OTHER INFORMATION

- Spouse Name, Date of Birth, Taxable Income (can be estimated figure)
- Number of dependent children
- Visa granted by Australian Immigration Department** (if you are not an Australian citizen or Australia permanent resident) - Significant benefits available for temporary resident & NZ Citizens
- Private health insurance statements for each individual
- Latest superannuation statement
- For all new clients, please provide last year's income tax returns**

APPENDIX - Rental Property Information Checklist for Landlord

Please provide the followings if applicable:

- Annual Rental Statement
- Depreciation Schedule (if any)
- Mortgage Statement
- First page of Property Purchase Contract
- Settlement Statement (including legal/agent cost)
- Date of First Earned Rent Income
- Number of Weeks Rented

Deductibility Information for Rental Property

Item	Deductible	Non-Deductible
Advertising expenses – looking for a tenant	✓	
Agent fees/commission – for managing the property and collecting rent	✓	
Bank Charges – for accounts used to deposit rent receipts and to meet deductible outgoings (including interest expenses)	✓	
Body Corporate fees:		
<ul style="list-style-type: none"> ◆ Administration or general purpose sinking fund contributions for general maintenance and repairs e.g. Strata Levy ◆ Special purpose levy contributions for improvements, initial repairs, etc. 	✓	✓
Borrowing expenses – e.g. stamp duty charged on the mortgage, loan establishment fees, fees for	✓	

a valuation required for loan approval, mortgage insurance etc.		
Bank Guarantee fees		✓
Depreciation – only for assets that qualify as “plant” or “depreciable assets” (e.g. carpets, blinds, hot water service, air-conditioning, oven, etc.)	✓	
Gardening / lawn mowing	✓	
Initial repairs (i.e. repairs to problems that existed at the time the property was purchased)		✓
Insurance premiums:		
◆ Sickness/accident, building, fire, burglary, public liability, loss of rent	✓	
◆ Life and trauma		✓
Interest expenses on loan, to the extent the loan is used:		
◆ To purchase a rental property	✓	
◆ To buy land to build a rental property	✓	
◆ For repairs to a rental property	✓	
◆ For renovations to a rental property	✓	
◆ For paying other rental related expenses	✓	
Legal costs for:		
◆ Recovering unpaid rent, seeking damages for breach of agency agreement, reviewing credit worthiness of a proposed tenant	✓	
◆ To buy or sell the property, to defend title to the property, to oppose a neighbour’s building		✓
Land tax	✓	
Mortgage insurance – treated as borrowing expense (refer above)	✓	
Pest control	✓	

Postage and Stationery	✓	
Quantity surveyor report (cost estimate) – for Division 40 or Division 43 purposes	✓	
Rates (council and water)	✓	
Repairs and maintenance (excluding initial repairs)	✓	
Telephone calls and rental – related to dealing with real estate agents, tenants, plumbers and other rental property matters	✓	
Travel expenses (only deductible by FY 2017)		
◆ To prepare property for incoming tenants	✓	
◆ To collect rent	✓	
◆ To inspect the property during, or at the conclusion of a tenancy	✓	
◆ To maintain/undertake repairs to property	✓	
◆ To inspect property prior to purchase		✓
◆ To inspect property prior to settlement		✓
◆ To purchase property		✓
◆ To undertake improvements to property		✓