

2013 Company, Trust or Partnership Tax Return Checklist

Name of taxpayer: _____

Address: _____

Preferred Contact No: _____

Information Required	Information Provided	Not Applicable
Income		
Accounting information, including trial balance, profit & loss and balance sheet	☐	☐
Asset register detailing depreciable assets bought and sold or scrapped during the year	☐	☐
Cashbook (if maintained)	☐	☐
Copies of sell notes and settlement statements for shares sold (including original contract notes and settlement statements, if possible)	☐	☐
Copies of sell notes for units in managed funds sold (including original purchase notes, if possible)	☐	☐
Details of any other income such as rental income	☐	☐
Details of any other investment income	☐	☐
Details of any subsidies, grants or payments received	☐	☐
Details of interest and repayments received from shareholders	☐	☐
Details of proceeds from disposal of capital assets	☐	☐
Managed funds distribution statements, annual tax statements and capital gains statements	☐	☐
Dividend statements	☐	☐
Deductions		
Details of advertising and marketing expenses	☐	☐
Details of bad debts actually written off during the year	☐	☐
Details of bonuses and commissions paid to employees	☐	☐
Details of bonuses and commissions paid to external parties	☐	☐
Details of bonuses paid to directors	☐	☐
Details of borrowing costs for new loans entered into during the year	☐	☐
Details of directors' fees	☐	☐
Details of donations of \$2 and over to registered charities	☐	☐
Details of entertainment expenses	☐	☐
Details of expenses associated with establishing, expanding, merging or liquidating the entity that were incurred during the year	☐	☐

Information Required	Information Provided	Not Applicable
Details of fringe benefits tax (FBT) paid (please provide FBT return lodged)	☐	☐
Details of interest on loans	☐	☐
Details of lease expenses for motor vehicles, premises and equipment	☐	☐
Details of legal expenses	☐	☐
Details of lump sum payments (including retirement and redundancy)	☐	☐
Details of motor vehicle expenses	☐	☐
Details of prepayments	☐	☐
Details of professional subscriptions and journals	☐	☐
Details of rates, land taxes and insurance premiums	☐	☐
Details of repairs and maintenance	☐	☐
Details of research and development activities and expenses	☐	☐
Details of royalties paid	☐	☐
Details of salaries paid, including fringe benefits (provide pay-as-you-go (PAYG) summaries)	☐	☐
Details of superannuation contributions for directors	☐	☐
Details of superannuation contributions for employees	☐	☐
Details of tax, accounting and audit fees paid	☐	☐
Details of any assets purchased, including date of purchase and amount	☐	☐
Details of travel expenses (including travel diaries)	☐	☐
Balance Sheet – Assets		
Asset register detailing depreciable assets bought and sold or scrapped during the year	☐	☐
Bank statements	☐	☐
Cheque book butts and deposit books	☐	☐
Copies of confirmation of any units in managed funds purchased	☐	☐
Copies of contract notes and settlement statements for any shares purchased	☐	☐
Details of any other investments purchased	☐	☐
Details of capital assets purchased during the year	☐	☐
Details of leases entered into and terminated during the year	☐	☐
Details of loans, payments, forgiveness of debts, or provision for use of assets to shareholders or their associates	☐	☐
Details of work-in-progress	☐	☐
Listing of trade debtors with amounts outstanding	☐	☐
Value of stock as at 30 June 2012 (and basis of valuation)	☐	☐
Balance Sheet – Liabilities		
Accrued expenses (eg audit fees and bonuses) and unearned revenue	☐	☐

Information Required	Information Provided	Not Applicable
Details of all loans	☐	☐
Listing of trade creditors with amounts owing	☐	☐
Provision for long service leave and annual leave	☐	☐
Statements from the lending authority detailing the opening and closing balances of existing loans during the financial year	☐	☐
Balance Sheet – Equity		
Details of any changes to shareholding	☐	☐
Details of loans from shareholders or partners	☐	☐
Details of any increase or decrease in reserves	☐	☐
Addition Information – Company		
Auditor's report (if applicable)	☐	☐
Copies of Instalment Activity Statements and/or Business Activity Statements lodged for the income year	☐	☐
Copies of minutes of company meetings	☐	☐
Details of any share buybacks or share cancellations	☐	☐
Additional Information – Trust		
Copies of Instalment Activity Statements and/or Business Activity Statements lodged for the income year	☐	☐
Copies of minutes of trust meetings, in particular distribution resolutions	☐	☐
Copy of trust deed or any amendments during year, if not already supplied	☐	☐
Details of any units redeemed or issued during the year (for a unit trust)	☐	☐
Details of any unpaid present entitlements to beneficiaries or associate private companies	☐	☐
Details of any elections, eg family trust election, interposed entity election	☐	☐
If a closely held trust, any relevant notices, eg tax file number (TFN) report, trustee beneficiary (TB) statement	☐	☐
Additional Information – Partnership		
Copies of Instalment Activity Statements and/or Business Activity Statements lodged for the income year	☐	☐
Copies of minutes of partnership meetings	☐	☐
Copy of partnership agreement	☐	☐
If the partnership was restructured during the year, please provide details	☐	☐
Additional Information – All entities		
If you have any doubt about any income or expenses that have been received or incurred, bring the documents in with you	☐	☐
Any other information that you think is relevant	☐	☐