

SCHEDULE 2

Resident Individual Income Tax Returns

CHECKLIST OF INFORMATION & DOCUMENTS

Provided	N/A	Details required initially & in future when there are changes
☐	☐	Residential Address
☐	☐	Number of dependent children (if applicable)
☐	☐	Bank account details for tax refund ie. BSB, Account No. & Account Name
☐	☐	Medicare Entitlement Statement (if you do not have a Medicare card)
Details that may be available from the ATO		
Provided	N/A	It's not necessary to provide these if we have already included them in your tax return. Simply check the details in the tax return against the relevant documents and alert us if there are any errors or omissions.
INCOME		
☐	☐	Employment income & PAYG taxes deducted
☐	☐	Government allowance received via Centrelink
☐	☐	Interest income earned from Australian bank accounts
☐	☐	Dividend income from Australian share portfolio
DEDUCTIONS		
☐	☐	Donations of \$2 & over to deductible gift recipients (DGR)
☐	☐	Additional superannuation contributions with Notice of Intent to Claim lodged
OFFSETS/REBATES		
☐	☐	Private health insurance statement with premiums & rebates received.
☐	☐	Tax losses carried forward from earlier income years
Provided	N/A	Information which you must provide if you wish to claim tax deductions
☐	☐	Invoices for depreciable items & % of work-related use. Eg. laptop/computer, briefcase/bag, calculator or other equipment
☐	☐	Details (eg. log of hours worked at home) and invoices for home office expenses . Do not provide gas/electricity bills unless you are able to work out the cost of your heating, cooling and lighting in accordance with ATO's requirements (Eg. cost per unit of power used x average units used per hour for each appliance/equipment x total hours for work purposes).
☐	☐	Invoices for work-related phone expenses & % of work-related use.
☐	☐	Invoices for work-related internet expenses & % of work-related use.
☐	☐	Invoices for union fees
☐	☐	Invoices for work-related travel expenses that are not reimbursed by your employer (domestic & international travel expenses)
☐	☐	Details of work-related car expenses which are not reimbursed by your employer: A. Logbook method: Provide a logbook for at least 12 continuous weeks which includes odometer readings at the start and end of the period, dates of trips, purpose of trips & distance travelled for each trip and invoices/receipts for fuel, vehicle registration fees, insurance, servicing, repairs, etc. B. Cents/km method: Provide a record of dates of trips, purpose of trips & distances travelled.

Provided	N/A	Information which you must provide if you wish to claim tax deductions
☐	☐	Invoices for professional journals/trade magazines
☐	☐	Invoices for professional memberships/subscriptions
☐	☐	Invoices for continuing professional development Eg. courses/seminars/workshops.
☐	☐	Invoices for work-related self-education expenses Eg. Student union fees, books, stationery, consumables, travel, equipment, etc.
☐	☐	Invoices for other work-related deductions Eg. Uniform, occupation-specific or protective clothing, laundry & dry cleaning expenses
☐	☐	Invoices for overtime meals (if not reimbursed by your employer)
☐	☐	Statement stating tax-deductible premiums for income protection insurance
☐	☐	Invoices for previous tax agent's fees (Glint Accountants' invoices are not required.)
☐	☐	Invoices/statements reflecting expenditure incurred in earning interest, dividends or other investment income Eg. investment advice fees, loan interest, etc.
Provided	N/A	Additional information/documents to be provided only if applicable
INCOME		
☐	☐	Capital gains/losses from share portfolio or cryptocurrency. Eg. Buy/sell contract notes for shares (if any shares were sold), annual tax statements from the brokerage firm/managed investment fund, capital gains tax statement, etc.
☐	☐	Foreign source income and foreign assets or property Eg. bank interest, dividends, rental income, etc.
☐	☐	Bank statements stating interest earned, including term deposits.
☐	☐	Share statements reflecting dividends
☐	☐	Employee share scheme (ESS) statements. Eg. Restricted Share Units (RSU)
☐	☐	Trust distribution statement, including copy of trust's tax return
☐	☐	Employer lump sum payments for unused annual and long service leave
☐	☐	Payment summaries/statements for Employment Termination Payments
☐	☐	Details of allowances (eg. transport, meal or overtime allowances), earnings, tips, director's fees etc.
☐	☐	Australian Government pensions and other allowances
☐	☐	Australian annuities, superannuation income streams and superannuation lump sum payments
☐	☐	Attributed personal services income (PSI)
☐	☐	Partnership distribution statement, including copy of partnership's tax return
☐	☐	Any attributable income in relation to any controlled foreign company or transfer or trust
☐	☐	Net income or loss from business (including overseas business income)
☐	☐	Deferred non-commercial business losses (sole trader/partnership)
☐	☐	Bonuses from life companies and friendly societies (Note: Bonuses are tax-free if cashed in after 10 years. If not, the bonuses may be taxable and a rebate can be claimed.)
☐	☐	Any other income: Eg. a non-qualifying component of an ETP, lump sum payments in arrears, foreign exchange gains, royalties, taxable scholarships, bursaries or grants, any assessable balancing adjustments on depreciating assets, jury service fees, etc.

Provided	N/A	OTHER ITEMS
☐	☐	Tax-free government pensions
☐	☐	Net financial investment loss
☐	☐	Child support
☐	☐	Details for Australian Superannuation Income Stream Offset
☐	☐	Details of any superannuation contributions for spouse
☐	☐	Details of any aged and/or invalid care expenses
☐	☐	Details of dependents Eg. age, occupation & income for dependent offset
☐	☐	Details for Senior Australians and Pensioners Offset
☐	☐	Details for Zone or Overseas Forces Offset
☐	☐	Details for landcare and water facility rebate
Provided	N/A	If operating as a Sole Trader (Additional fees are payable for inclusion of sole trader business income & expenses in the tax return.)
☐	☐	Australian Business Number (ABN)
☐	☐	Bank statements
☐	☐	Records from accounting software Eg. trial balance, profit and loss statement, and balance sheet
☐	☐	Invoices/receipts for all expenses incurred.
☐	☐	Details of any assets purchased, including date of purchase and amount
☐	☐	Details of any government grants, rebates or payments received
☐	☐	Notice of superannuation contributions for self-employed persons
☐	☐	Payments of salaries and superannuation to associates
☐	☐	Details of all liabilities of the business
Provided	N/A	Other Information
☐	☐	Any other relevant information

All documents/invoices/receipts may be sent to us via one of the following methods:

- **Dropbox:** hello@glintaccountants.com.au
- **Email:** geraldine@glintaccountants.com.au (Please encrypt or password-protect your files before emailing them.)

Preparation of your tax return will commence when you have advised that ALL documents/information have been provided. Additional fees may be incurred if your file has to be retrieved and reviewed multiple times.