

SCHEDULE 4

Non-Resident Individual Income Tax Returns

CHECKLIST OF INFORMATION & DOCUMENTS

Provided	N/A	Identification Documents
☐	☐	A notice from the ATO that contains your name and residential address, issued in the past 12 months eg. Notice of Assessment
☐	☐	A municipal council rates notice or a utility bill (such as a water, gas or electricity bill) that contains your name and residential address, issued in the past three months
Provided	N/A	Details Required When There Are Changes
☐	☐	Residential Address
☐	☐	Tax Residency, Visa Status, etc.
☐	☐	Bank account details for tax refund (if applicable): BSB, Account Number and Account Name
Provided	N/A	Income
☐	☐	Bank statements reflecting gross interest earned in Australia
☐	☐	Share statements reflecting dividends earned in Australia
☐	☐	Capital gains/losses from sale of shares, property or other investments in Australia
☐	☐	Any other Australian-sourced income
☐	☐	Tax losses of earlier income years
Provided	N/A	Rental Property Information
☐	☐	Details of co-ownership (owners, % ownership by each owner)
☐	☐	Date on which the property was purchased
☐	☐	Date on which the property was first rented out
☐	☐	Period & number of weeks which the property was rented out during the income year
Provided	N/A	Rental Income & Expenses
☐	☐	Annual statement of income and expenses issued by property manager
☐	☐	Depreciation report/schedule prepared by quantity surveyor
Provided	N/A	Invoices/Receipts/Statements for all expenses not included on property manager's annual statements #
☐	☐	Advertising expenses
☐	☐	Bank fees
☐	☐	Body corporate fees/owners corporation levies
☐	☐	Cleaning fees
☐	☐	Council rates
☐	☐	Gardening expenses

Provided	N/A	Invoices/Receipts/Statements for all expenses not included on property manager's annual statements #
☐	☐	Insurance (home/contents cover, landlord insurance, etc.)
☐	☐	Loan establishment fees/expenses on new or re-financed loans
☐	☐	Loan interest (provide loan statements showing total interest for the year) *
☐	☐	Land tax
☐	☐	Pest control expenses
☐	☐	Property manager's fees/commission
☐	☐	Repairs & maintenance
☐	☐	Sundry expenses Eg. stationery, telephone, postage, etc.
☐	☐	Utility expenses Eg. gas & electricity (if not paid by tenant)
☐	☐	Water rates
☐	☐	New asset purchases including description, date and cost of each item. Eg. carpets, ovens, etc.

Invoices/receipts for these expenses are not required if they are reflected on the property manager's annual statement.

* Do not provide monthly statements as additional accounting fees will be incurred for time spent collating the total for the year.

New Purchase	
Provided	N/A
If you have purchased a property in the current tax year, the following additional documents will be required:	
☐	☐ Statement of adjustments from your lawyer/conveyancer associated with the purchase of the property
☐	☐ Initial loan documentation and bank statements
Sale of Property	
Provided	N/A
If you have sold a property that you had previously rented, a capital gain or loss may result and the following documents will be required for the purchases of calculating capital gains taxes:	
☐	☐ Statement of adjustments from your lawyer/conveyancer associated with the sale of the property
☐	☐ Statement of adjustments from your lawyer/conveyancer associated with the purchase of the property
☐	☐ Invoices/receipts for legal costs relating to the purchase of the property, including stamp duty
☐	☐ Invoices/receipts for legal costs relating to the sale of the property
☐	☐ Invoices/receipts for the cost of pre-purchase building inspections
☐	☐ Invoices/receipts for building additions since purchase
☐	☐ Invoices/receipts for initial repairs or other non-deductible items during the period of ownership
☐	☐ Invoices/receipts for selling costs eg. advertising, real estate agent's commission, etc.



All documents/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.