



# 2009 Company, Trust or Partnership Tax Return Checklist

Name of taxpayer: \_\_\_\_\_

Address: \_\_\_\_\_

Preferred Contact No: \_\_\_\_\_

Information Required	Information Provided	Not Applicable
<p><b>Income</b></p> <p>Accounting information, including trial balance, P&amp;L and balance sheet</p> <p>Asset register detailing depreciable assets bought, and sold or scapped during the year</p> <p>Cashbook (if maintained)</p> <p>Copies of sell notes and settlement statements for shares sold (include original contract notes and settlement statements if possible)</p> <p>Copies of sell notes for units in managed funds sold (include original purchase notes if possible)</p> <p>Details of any other income, eg rental income</p> <p>Details of any other investment incomes</p> <p>Details of any subsidies, grants and payments received</p> <p>Details of interest and repayments received from shareholders</p> <p>Details of proceeds from disposal of capital assets</p> <p>Managed funds distribution statements, annual tax statements and capital gains statements</p> <p>Dividend statements</p>		
<p><b>Deductions</b></p> <p>Details of advertising and marketing expenses</p> <p>Details of bad debts actually written off during the year (provide documentary evidence)</p> <p>Details of bonuses and commissions paid to employees</p> <p>Details of bonuses and commissions paid to external parties</p> <p>Details of bonuses paid to directors</p> <p>Details of borrowing costs for new loans entered into during the year</p> <p>Details of directors' fees</p> <p>Details of donations of \$2 and over to registered charities</p> <p>Details of entertainment expenses</p> <p>Details of expenses incurred during the year associated with establishing, expanding, mergering or liquidating the entity</p> <p>Details of fringe benefits tax paid (please provide FBT return lodged)</p> <p>Details of interest on loans</p> <p>Details of lease expenses for motor vehicles, premises and equipment</p>		

Information Required	Information Provided	Not Applicable
<p>Details of legal expenses</p> <p>Details of lump sum payments (including retirement and redundancy)</p> <p>Details of motor vehicle expenses</p> <p>Details of prepayments</p> <p>Details of professional subscriptions and journals</p> <p>Details of rates, land taxes and insurance premiums</p> <p>Details of repairs and maintenance</p> <p>Details of research and development activities and expenses</p> <p>Details of royalties paid</p> <p>Details of salaries paid, including fringe benefits (provide PAYG summaries)</p> <p>Details of superannuation contributions for directors</p> <p>Details of superannuation contributions for employees</p> <p>Details of tax, and accounting and audit fees paid</p> <p>Details of travel expenses (include travel diaries)</p>		
<p><b>Balance Sheet — Assets</b></p> <p>Asset register detailing depreciable assets bought and sold or scapped during the year</p> <p>Bank statements</p> <p>Cheque book butts and deposit books</p> <p>Copies of confirmation for any units in managed funds purchased</p> <p>Copies of contract notes and settlement statements for any shares purchased</p> <p>Details of any other investments purchased</p> <p>Details of CGT assets purchased during the year</p> <p>Details of leases entered into and terminated during the year</p> <p>Details of loans, payments of forgiveness of debts to shareholders or their associates</p> <p>Details of work-in-progress</p> <p>Listing of trade debtors with amounts outstanding</p> <p>Value of stock as at 30 June 2009 (and basis of valuation)</p>		
<p><b>Balance Sheet — Liabilities</b></p> <p>Accrued expenses (eg audit fees and bonuses) and unearned revenue</p> <p>Details of all loans</p> <p>Listing of trade creditors with amounts owing</p> <p>Provisions for long service leave and annual leave</p> <p>Statements from the lending authority detailing the opening and closing balances of existing loans during the financial year</p>		
<p><b>Balance Sheet — Equity</b></p> <p>Details of any changes to shareholding</p> <p>Details of loans from shareholders or partners</p>		

Information Required	Information Provided	Not Applicable
Details of any increase of decrease to reserves		
<p><b>Addition Information — Company</b></p> <p>Auditor's report (if applicable)</p> <p>Copies of Instalment Activity Statements and/or Business Activity Statements lodged for the income year</p> <p>Copies of minutes of company meetings</p> <p>If you have any doubt about any income or expenses the company has received or incurred, bring the documents in with you</p> <p>Any other information that you think is relevant</p>		
<p><b>Additional Information — Trust</b></p> <p>Copies of Instalment Activity Statements and/or Business Activity Statements lodged for the income year</p> <p>Copies of minutes of trust meetings, in particular distribution resolutions</p> <p>Copy of trust deed, if not already supplied</p> <p>Details of any units redeemed or issued during the year (for a unit trust)</p> <p>Details of any unpaid present entitlements to beneficiaries</p> <p>If trust's deed was amended during the year, please provide details</p> <p>If you have any doubt about any income or expenses the trust has received or incurred, bring the documents in with you</p>		
<p><b>Additional Information — Partnership</b></p> <p>Copies of Instalment Activity Statements and/or Business Activity Statements lodged for the income year</p> <p>Copies of minutes of partnership meetings</p> <p>Copy of partnership agreement</p> <p>If the partnership was restructured during the year, please provide details</p> <p>If you have any doubt about any income or expenses the partnership has received or incurred, bring the documents in with you</p>		