

CONVERT TO WORD

Spouse (without dependent child or student), child-housekeeper or housekeeper tax offset questionnaires

Spouse tax offset questionnaire

Taxpayer's name _____
Tax file number _____
Year ended _____
Employer _____

1. Were you legally married or did you have a de facto spouse for all or part of the 2009 income year? **YES/NO**

If **no**, then no claim for spouse tax offset can be made.

If **yes**, please provide details of the date of birth, address and separate net income of your spouse for the period 1 July 2008 to 30 June 2009:

2. Please provide details on the number of days that your spouse lived with you during the 2009 income year:

3. If your spouse is waiting to join you from overseas, are you aware that he/she can be treated as a dependant as long as they migrate to Australia within five years of your arrival? **YES/NO**

If **yes**, when is your overseas spouse expected to come to Australia:

4. Were you or your spouse in receipt of the Family Tax Benefit (Part B) during the 2009 income year? **YES/NO**

If **yes**, for what period was the FTB (Part B) received?

A taxpayer is generally unable to claim the spouse tax offset for any period during the year that the taxpayer (or spouse) is eligible for Family Tax Benefit (Part B) in relation to a dependent child or student.

Note: entitlement to Family Tax Benefit (Part A) does not affect the taxpayer's ability to claim the spouse tax offset.

Tax offsets

5. Are you aware that you can only claim a portion of the spouse tax offset for that part of the year you were married/living in a de facto relationship? **YES/NO**
(Please apportion your claim according to the number of days the person was a dependent spouse.)

Taxpayer's spouse tax offset declaration

- A. *I confirm that the above details provided in relation to the spouse tax offset are correct;*
- B. *My tax agent has explained to me the law as it relates to claims for tax offsets; and*
- C. *I understand that if I have any further queries it is my responsibility to raise them with my tax agent or request a Private Binding Ruling from the ATO.*

Signed

Dated

Tax offsets

CONVERT TO WORD

Child-housekeeper tax offset questionnaire

Taxpayer's name _____
Tax file number _____
Year ended _____
Employer _____

1. Are you aware that if you lived with your spouse during the 2009 income year, you are not entitled to claim for the child housekeeper tax offset? **YES/NO**

2. Did you have a child who was wholly engaged in keeping house in Australia for you? **YES/NO**

If **yes**, do the following apply to the child in relation to the taxpayer?: **YES/NO**

- the housekeeper must be a child of the taxpayer;
- they must be wholly engaged in keeping house; and
- they must have separate net income of less than the relevant threshold.

3. Please provide details on the number of days that your child was wholly engaged in keeping house for you in Australia:

4. Please provide details of the name and address of the child that was responsible for keeping house for you in Australia:

5. Did you have a dependent child under 16 or a student under 25? **YES/NO**

If **yes**, please provide details of the names of the dependent children.

6. Are you aware that you can only claim a portion of the child housekeeper tax offset for that part of the year they were engaged wholly for keeping house? **YES/NO**

7. What documents do you have to support the days that the child was wholly engaged in keeping house:

(Please apportion your claim according to the number of days the person was a housekeeper.)

Taxpayer's child-housekeeper tax offset declaration

- A. *I confirm that I wish to make claim the child-housekeeper tax offset on the basis that a child housekeeper was fully engaged in keeping house for me during the whole (part) of the 2009 income year;*
- B. *My tax agent has explained to me the law as it relates to claims for child-housekeeper tax offsets; and*
- C. *I understand that if I have any further queries it is my responsibility to raise them with my tax agent or request a Private Binding Ruling from the ATO.*

Signed

Dated

Tax offsets

CONVERT TO WORD

Housekeeper tax offset questionnaire

Taxpayer's name _____
Tax file number _____
Year ended _____
Employer _____

1. Did you have a housekeeper, not being a spouse or child housekeeper, who was wholly engaged in keeping house in Australia for you? **YES/NO**

If so, please circle any of the following for whom the housekeeper provided care for:

- a child of yours under 21 (irrespective of the child's SNI);
- any child under 21 or student under 21 whose SNI was less than \$1,786;
- an invalid relative (child, brother or sister); or
- your spouse who receives a disability support pension.

Note: *If you have no spouse, you may be able to claim a child-housekeeper or housekeeper tax offset. The Tax Office allows whichever is the highest but you cannot claim both in respect of the one person.*

2. Please provide details on the number of days that the housekeeper was wholly engaged in keeping house for you in Australia:

3. Please provide details of the name and address of the housekeeper for which the tax offset claim is being made:

4. Did you have a dependent child under 16 or a student under 25 with SNI? **YES/NO**

If **yes**, please provide details of the names of the dependent children and the separate net income they derived during the 2009 income year:

Tax offsets

5. Were you or your spouse in receipt of the Family Tax Benefit (Part B) during the 2009 income year? **YES/NO**

If **yes**, for what period was the FTB (Part B) received?

A taxpayer will generally be unable to claim the housekeeper tax offset for any period during which the taxpayer (or spouse) is eligible for Family Tax Benefit (Part B) in relation to a dependent child or student.

Note: entitlement to Family Tax Benefit (Part A) does not affect the taxpayer's ability to claim the spouse tax offset.

6. Are you aware that you can only claim a portion of the housekeeper tax offset for that part of the year you have a housekeeper engaged wholly for keeping house? **YES/NO**

What documents do you have to support the days the housekeeper was wholly engaged in keeping house:

(Please apportion your claim according to the number of days the person was a housekeeper.)

Taxpayer's housekeeper tax offset declaration

- A. *I confirm that I wish to claim the housekeeper tax offset on the basis that a housekeeper was fully engaged in keeping house for me during the whole (part) of the 2009 income year;*
- B. *My tax agent has explained to me the law as it relates to claims for tax offsets; and*
- C. *I understand that if I have any further queries it is my responsibility to raise them with my tax agent or request a Private Binding Ruling from the ATO.*

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Tax offsets

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Separate net income questionnaire

Taxpayer's name _____
Tax file number _____
Year ended _____
Employer _____

1. Do you have expenses relating to your separate net income derived during the 2009 income year? **YES/NO**

Are you aware that expenses for separate net income purposes go beyond the normal taxation deduction principles? **YES/NO**

Description of separate net income	Amount of income
1. _____	\$ _____
2. _____	\$ _____
3. _____	\$ _____
4. _____	\$ _____
5. _____	\$ _____
A. Total separate net income	\$ _____

2. If you have incurred costs associated with deriving your separate net income that are not normally tax deductible, please provide details of the expenses that you have incurred and their amounts:

Description of expenditure ❶	Amount of expense
1. _____	\$ _____
2. _____	\$ _____
3. _____	\$ _____
4. _____	\$ _____
5. _____	\$ _____
6. _____	\$ _____
B. Total expenses	\$ _____
Separate net income (A-B)	\$ _____

(❶ Examples of expenditure that can be included which are not normally tax deductible include child care, car expenses and travel to leave children at child care.)

3. Do you realise you may be required by the Commissioner to verify all separate net income expenses in an audit, even though the normal substantiation rules do not apply? **YES/NO**

If **yes**, what records have you maintained:

Tax offsets

Points of note:

1. *The Commissioner has advised that a claim for travel expenses may be made based on the cents per kilometre method without regard to the 5,000 km limit;*
2. *Costs associated with travelling to and from a child care centre are taken into account for the purpose of the SNI calculation; and*
3. *Imputation credits that attach to franked dividends are not included for separate net income purposes.*

Taxpayer's separate net income declaration

- A. *I confirm that above details provided on my separate net income are correct, and I have the necessary records to verify the details provided; and*
- B. *My tax agent has explained to me the law as it relates to separate net income; and*
- C. *I understand that if I have any further queries it is my responsibility to raise them with my tax agent or request a Private Binding Ruling from the ATO.*

Signed

Dated