



# Sangelictax Sangelictax

Angelo Sangiorgi b.bus (acc) MIPA  
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Website: <http://www.sangelictax.com>  
“ Service with a Sangelic Touch ”

## Individual Tax Returns for 2009

### Personal details;

Full Name :	Date of Birth :
Tax File Number :	Occupation :

Mailing Address :
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Numbers - Home :	Mobile:	Fax:
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Email Address :
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### Family Details;

Martial Status :	Number of Dependant Children :
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Name of Spouse/Defacto	Tax File Number	Date of Birth

**Please advise if your spouse/defacto is require to have his/her Income Tax Return completed**

### Private Health Cover Details;

Private Health Insurance	Yes / No	( if Yes please fill in following details)
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Name of Health Fund :
Membership Number of Fund :

Type of cover : ( please circle the following cover applicable ) H – Hospital C – Combination A – Ancillary Number of days covered as per statement: <b>If not sure what to fill in you can provide me with copy of the statement</b>
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### **Electronic Funds Transfer (EFT):**

Your Tax Refund Assessment can be directly credited to your nominated bank account please fill in the details below

BSB Number	Account Number	Account Name

### **Income**

- Payg Payment Summary (Group Certificates) from your Salary/Wages
- Allowances, tips commissions directors fees etc
- Eligible Payment Summary Statements
- Centre link Payment Summary i.e. new start Allowances, Parenting Allowances, Government Pensions etc
- Interest Received from Financial Institutions i.e. Commonwealth Bank, ANZ, NAB etc  
**(See Interest Received Worksheet on website or I can email and/or send you a copy)**
- Dividends Received from Share Trading i.e. BHP, ANZ, Rio Tinto, Wesfarmers etc  
**(See Dividends Received Worksheet on website or I can email and/or send you a copy)**
- Income received from other investments i.e. Cash Management Funds etc  
**(See Cash Managed Funds Worksheet on website or I can email and/or send you a copy)**
- Share Trading Details – gains/loss on sale of shares, new purchases etc  
**(See Share Trading Worksheet on website or I can email and/or send you a copy)**

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## Individual Tax Returns for 2009

### Income contd

**\*\* Please Note if you provided your Tax File Number to the bank you must declare all investment income or else you will be penalised by the ATO \*\***

**\*\*It is not an offence not to provide your TFN as you are able to claim back TFN withholding credits when your tax return is lodged \*\***

- Rental Property Income (please refer to Rental Property Worksheet on website or you can ask me to send you a copy)

- Income from Partnerships / Trusts Distributions etc (please note Losses from Partnerships can be offset against any current year taxable income)

- Income from Self-employed businesses etc

- Income from overseas sources

- Australian Residents working overseas

- Australian Residents receiving overseas pensions

### Expenses/Deductions

#### Work -related Expenses

##### Motor Vehicles;

**\*\*Please Note ; substantiation of you expenses is allowed i.e. Motor Vehicles 5000kms, however written evidence i.e. receipts, credit card statements is required where applicable i.e. expenses of more than \$300\*\***

**\*\* You should keep all receipts for at least 5 years after lodging your tax return\*\***

**\*\*Don't need to send them in, but they need to be available if required\*\***

**\*\*Please refer to Motor Vehicle Worksheet on which option to choose, on the website, or I can email it and/or send you a copy \*\***

**\*\* If not sure please contact me for further details\*\***

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## Individual Tax Returns for 2009

### Expenses/Deductions contd

#### Motor Vehicles contd;

**NOTE:** These items should be shown as **Work related travel expenses**.

- Expenses for vehicles other than cars, such as:
  - motor cycles;
  - utility trucks or panel vans with a carrying capacity of one tonne or more; or
  - any other vehicle with a carrying capacity of nine or more passengers.
- Car expenses covered by award transport payments if the claim is no more than the amount payable under the award as at 29 October 1986. Show these amounts at **Item D2**.
- Work related running costs associated with a car owned or leased by somebody else (i.e., a borrowed car).  
Any expenses that can be claimed should be shown as **Work related travel expenses**.

#### Motor Vehicles – 4 Types – you have the choice of the following methods

**Set Rate Per Kilomtere up to 5000kms** – based on number of kilometres travelled without the need to keep records depending on the make/model engine size of motor vehicle up to and less than 5000kms for the year

**\*\*If you traveled more than 5000 kms you can use the following methods below\*\***

**12% of original value method** – based 12% of the cost value of motor vehicle if brought outright. If leased you can claim 12% of the market value at the time it was first leased.

**One-third of actual expense method** – this allows you to claim one-third of your expenses, you must written evidence i.e. kept petrol receipts, kilometres readings and make a reasonable estimate based on those records

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## Individual Tax Returns for 2009

### Expenses/Deductions contd

Motor Vehicles contd;

Motor Vehicles – 4 Types – you have the choice of the following methods contd

**Logbook method** – this method based on percentage usage claimed for motor vehicle expenses i.e. 60% work usage 40% private usage you must keep; a logbook of kilometres travelled, written evidence of motor vehicle expenses i.e. repairs, registration, insurance leasing etc.

**\*\* Please refer to Motor Vehicle Worksheet on which option to choose, on the website, or I can email it and/or send you a copy \*\***

**\*\* If not sure please contact me for further details\*\***

**NOTE: examples where you CAN claim for motor vehicle expenses;**

- carrying bulky equipment used for work and cannot leave them at work
- using your home a workplace, starting working at home and then traveling to office to continue working
- regularly attending different worksites during the workday
- traveling between two different jobs during the day can either claim for the journey leaving first job going to second job, or from second job to home, which gives the greater deduction
- traveling to and from work to attend seminars, staff training etc

**NOTE: examples where you CANNOT claim for motor vehicle expenses;**

- trips to and from work place
- you are on call i.e. on stand by
- you work outside normal hours i.e. shift-work overtime

**\*\* If not sure please contact me for further details\*\***

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## Individual Tax Returns for 2009

### Expenses/Deductions contd

- Travel expenses; there are 2 Types of travelling expenses:

1. Motor vehicle expenses incurred in gaining or producing assessable income relating to motor vehicles other than cars (for example, motor cycles) and running expenses related to cars that are not held (such as borrowed cars); as previously referred in Motor Vehicle Expenses
2. Other travel expenses directly connected with the taxpayer's income-producing activities, such as air, bus, train, tram, taxi fares, bridge and road tolls, parking, car hire fees, airfares and accommodation.

**NOTE: The ATO will crackdown on the validity of domestic and overseas travel expenses especially in relation to connection of between the expenses incurred in producing taxpayer's assessable income. Also whether there is sufficient substantiation of to verify taxpayers to be able to determine whether travel is work-related or private in nature.**

- Self-education expenses \***Note:** to claim Self-Education expenses there 3 criteria's to satisfy you claim;

- There is a direct connection between the self-education and the taxpayer's current work activities because the study maintains or improves a skill or specific knowledge required for the current work activities.

- There is a direct connection between the self-education and the taxpayer's current work activities as the study leads (or is likely) to lead to increased income from the current work activities.

- Other circumstances exist where there is a direct connection between the self-education and the current work activities.

**NOTE: like travel expenses the ATO will crackdown on expenses relating the validity of claiming self-education in relation to domestic and overseas travel.**

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## Individual Tax Returns for 2009

### Expenses/Deductions contd

- Uniforms/dry cleaning expenses; claim up \$150.00 for laundry without receipts  
Other claims include those for protective clothing, boots, sun protection, conventional clothing, shoes etc. NOTE: these claims must be work-related NOT for everyday use

- Other expenses such as;

- union fees

- subscriptions

- books/journals,

- telephone/fax/internet

- computer expenses

- loose tools replaced

- depreciation on equipment with a value of greater than \$300 e.g. computer, tools, furniture, general etc

- seminars/training/education

- Home office expenses;

The two broad categories of deductions relating to home office expenses that may be allowed to a taxpayer are **running expenses** and **occupancy expenses**

**\*\* Please refer to Work Related and Sundry Expenses Worksheet for further details on the website, or I can email it and/or send you a copy \*\***

- Gifts/Donations

- Tax Agents Fees

- Income Protection Insurance

-Deductions from Self-employment businesses etc

-Deductions from overseas sources

- Australian Residents working overseas

- Australian Residents receiving an overseas pension

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## Individual Tax Returns for 2009

### Expenses/Deductions contd

Rental Property Deductions e.g:

- Interest on Bank Loans
- Advertising
- Bank Fees & Charges
- Body Corporate Fees
- Agents Commissions
- Borrowing Expenses
- Landlord Insurance
- Gardening & Caretaking
- Legal Fees
- Letting Fees
- Electricity & Gas
- Rates & Taxes (Council Rates, Water Rates Land Tax)
- Repairs & Maintenance
- Travel Expenses
- Depreciation on Capital Items i.e. Equipment
- Building Allowances write off etc

**\*\* Please refer to Rental Property Worksheet on website, or I can email it and/or send you a copy \*\***

**\*\* If not sure please contact me for further details\*\***

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## Individual Tax Returns for 2009

### Other Items

#### Education Tax Refund Offset

The Education tax refund (ETR) provides for a 50% refundable tax offset for eligible expenses incurred with respect to the cost of education for their children. The ETR will be claimable from 1 July 2008.

Eligible taxpayers can claim the 50% offset on up to \$750 of eligible expenses for each primary school child (amounting to a **\$375** offset per year) and up to \$1,500 for each secondary school child (amounting to a **\$750** offset per year).

**NOTE:** if a taxpayer is entitled to a **Family Tax Benefit (FTB) Part A** payment for a child then that taxpayer is **only** eligible for the offset regardless of whether they are require to lodge a tax return for 2009.

**\*\*\*\* Please provide details if your spouse/dependant received Family Tax Payments the for the year \*\*\*\***

**\*\*Please refer to the “What’s new for 2009 Tax Return” Form for more details which can be downloaded from the website, or I can email it and/or send you a copy\*\***

Spouse/Dependant Offset- you are entitled to an offset if you met the following points:

- you maintained your spouse/dependant during the 2008-2009 period i.e. you lived together, pay for their everyday essentials costs,
- your spouse was an Australia resident for tax purposes
- you were an Australia resident for tax purposes at any time in 2008-09
- neither your spouse (if they were your spouse during that period) nor you were entitled to FTB Part B or were only entitled to it at the shared-care rate.

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## Individual Tax Returns for 2009

### Other Items contd

#### Spouse/Dependant Offset contd-

##### **NOTE:**

For the 2008-09 income year, you are not eligible for the dependent spouse tax offset if your taxable income is over \$150,000.

You cannot claim a spouse tax offset for any period that you or your spouse (during any period they were your spouse) was entitled to family tax benefit (FTB) Part B at a rate based on having full care of a child (full-care rate). This rule applies even if neither you nor your spouse claimed FTB Part B when eligible to do so. \*\*\*\* **Please provide details if your spouse/dependant received Family Tax Payments the for the year \*\*\***

A spouse can be **married or de facto**.

If eligible you must provide the following;

Numbers of days in the tax year you maintain your spouse/dependants

Their Separate Net Income; i.e. salary wages, bonuses etc interest dividends income etc. The maximum offset is reduced by \$1 for every \$4, once this amount reaches a certain level i.e. **\$8918** the maximum offset is reduced to “nil” and will not be able to claim the offset.

#### Child-Housekeeper Offset - you are entitled to an offset if you met the following points:

A housekeeper is a person who worked **full time** keeping house for you and cared for:

- a child of yours aged under 21 years, irrespective of the child’s separate net income (SNI)
- any other child aged under 21 years (including a student aged under 21 years) who was your dependant and whose SNI was less than \$1,786

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## Individual Tax Returns for 2009

### Other Items contd

#### Child-Housekeeper Offset contd-

- your invalid relative who was your dependant and for whom you can claim a dependant tax offset
- your spouse who received a disability support pension.

Keeping house means more than simply child-minding or performing domestic duties. It includes having some responsibility for the general running of the household.

Separate Net Income; i.e. salary wages, bonuses etc interest dividends income etc. The maximum offset is reduced by \$1 for every \$4, once this amount reaches a certain level i.e. **\$8918** the maximum offset is reduced to “nil” and will not be able to claim the offset.

For the 2008-09 income year, you are not eligible for the housekeeper tax offset if your taxable income is over \$150,000.

You did not have a spouse

You were **not** entitled to claim a [child-housekeeper tax offset](#).

- You were **not** entitled to family tax benefit (FTB) Part B or were only entitled to it at the shared-care You had a spouse who received a disability support pension
- You were **not** entitled to claim a [child-housekeeper tax offset](#).

You had a spouse who did not receive a disability support pension

- You were **not** entitled to claim a [dependent spouse tax offset](#) or a child-housekeeper tax offset.
- Your spouse and you were **not** entitled to FTB Part B or were only entitled to it at the shared-care rate

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## Individual Tax Returns for 2009

### Other Items contd

#### Child-Housekeeper Offset contd-

**\*\*\*\* Please provide details if your spouse/dependant received Family Tax Payments the for the year \*\*\*\***

**NOTE:** No reduction for Separate Net Income

The housekeeper tax offset is not reduced because the housekeeper derives separate net income; unless the level of income means that the taxpayer is not wholly engaged in keeping house for that taxpayer.

**\*\* Note \*\* I have included a Spouse (without dependent child or student), child housekeeper or housekeeper tax offset questionnaire which can be downloaded from the website, or I can email it and/or send you a copy \*\***

Medical Expenses Offset - you are entitled to a 20% rebate offset, total amount must be more than \$1500.00 to claim the rebate. The maximum offset is reduced by \$1 for every \$4 over \$1500 i.e;

$\$4000 - \$1500 = \$2500 * \$1 / \$4 = \$500$  claimable offset

#### Personal Superannuation Contributions

- Personal Superannuation Contributions made on behalf of spouse/de-facto

\*Note: Assessable income before deductions whilst adding reportable fringe benefits. This aggregate amount must be less than \$13,800 to receive any tax offset.

\*\*Note: In order to be eligible for the Spouse Tax Offset, the contribution must be un-deducted (i.e. no tax deduction is claimable)

- Personal Superannuation Contributions; co-contributions made on behalf of yourself

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### Other Items contd

#### Personal Superannuation Contributions contd;

- Superannuation Contributions for self-employed/sole traders fully deductible up to \$50,000 for the year NOTE: From 1 July 2009 the superannuation deductibility limit cap will reduce to \$25,000

- 25% Entrepreneur's tax offset, for Individuals who meet the Small Business Eligibility criteria;

#### Capital Gain/Loss

- Capital Gain/Loss on Property/Shares etc – please ensure you have all proper records to account for sale of Property/Shares

- 50% Discount Option on gain of sale providing the asset was held for more than 12 months after it was disposed of providing it asset was originally purchased prior to 21 Sep 1999

- Capital Losses from prior years which can be offset against current year Capital Profits/Gains

**\*\*if not sure please contact me for further details\*\***

Taxable Losses from prior years which can be offset against current/future year taxable income

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## Individual Tax Returns for 2009

### **Forms and Worksheet for 2009**

The following forms and worksheets can be downloaded from the Website or you can ask to have them sent to you such as;

- What's New for 2009 Tax Return?
- 2009 Individual Income Tax Return Checklist
- Motor Vehicle Worksheet
- Rental Property Worksheet
- Interest Received Worksheet
- Dividends Received Worksheet
- Cash Managed Funds Worksheet
- Share Trading Worksheet
- Work-Related and Sundry Expenses Worksheet

There are worksheets available as well.

**Please fill in the relevant information where applicable and have it ready when preparing your tax return**

**You can post it to me together with all your relevant tax records or you can scan it as a PDF document and emailed to the following address;**

**[angelo@sangelictax.com](mailto:angelo@sangelictax.com)**

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