

## Travelling Workers Income Tax Return Checklist

Simply complete this check list plus any schedules it refers you to then mail it to us, together with your relevant paper work. All indicated documents are available from our web site [www.bantacs.com.au](http://www.bantacs.com.au) under the Travelling Workers Section

Please use this form as a guide and feel free to add information or comment when you are not sure how to address the question. We will be in contact with you personally when your tax return is being prepared so please do not worry if you don't understand something, we can discuss it when we ring. We will give you a quote on the cost and we require payment at this time. Please provide both your phone number for this purpose and your e-mail address so we can send you an e-mail if we cannot reach you by phone.

Preferred Phone Number: \_\_\_\_\_

Information on time differences between your  
location and Australia: \_\_\_\_\_

State you are currently in: \_\_\_\_\_

Our objective is to simplify your tax return process not complicate it through long detailed questions. This form sticks to the basics. When we ring you we can discuss any tax issues you may have that are outside the ordinary. Each member of the couple needs to complete their own copy of this form.

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<b>Sunshine Coast</b> <span style="float:right"><b>CPA</b></span> 1 <sup>st</sup> Floor, Cnr The Esplanade & Second Ave, Cotton Tree Q 4558 <b>Mail to:</b> PO Box 465, Cotton Tree Q 4558 <b>Phone:</b> <b>(07) 5443 8004</b> <b>Fax:</b> (07) 5479 2202 <b>E-mail:</b> admin@bantacs.com.au	<b>Tenterfield</b> <span style="float:right"><b>PNA</b></span> 98 High Street, Tenterfield NSW 2372 <b>Mail to:</b> Location <b>Phone:</b> <b>(02) 6736 5383</b> <b>Fax:</b> (02) 6736 5655 <b>E-mail:</b> tenterfield@bantacs.com.au	

[www.bantacs.com.au](http://www.bantacs.com.au)

# Letter of Engagement

You accept that we act on the basis that all the information you provide us is true and correct. Accordingly, we will not be liable should ATO investigations find to the contrary. Further should the ATO investigate your taxation affairs and you require our assistance in this regard further fees will be payable. It is up to you to make full disclosure of any incidents relevant to our appointment, that we may not be aware of. You also undertake to make full disclosure to us of all your income and capital gains sourced both in Australia and overseas. There are specific substantiation requirements applicable to work related expenses.

You agree to pay all our invoices on time and accept if this is not the case we have the right to hold your papers etc until all outstanding fees are paid. Further until payment has been made income tax returns will not be lodged with the ATO.

If, due to late payment of our account or you do not provide us with all the information necessary for us to complete your returns in sufficient time to meet the ATO lodgement requirements you will be responsible for any late lodgement penalty.

At regular intervals our professional body will perform quality assurance reviews on our clients' files. Unless otherwise advised by yourself, you consent to your files being part of such a quality review. All confidentiality is guaranteed by the reviewer.

Should you require a review of work prepared by your previous accountant you will need to enter into an additional letter of engagement. Otherwise we accept any records prepared by your previous accountant as correct, we are not responsible for checking their work unless you instruct us to do so.

If this is the first time BAN TACS has prepared your income tax return, you give us permission to contact your previous accountant for any information we require.

Due to recent litigation against accountants there appears to be a clear statement by the courts that Accountants must take a holistic approach to their clients needs rather than just deal with taxation issues. Add to this laws that prohibit us from advising in other areas and we are caught in a very difficult situation. Accordingly, we ask you to complete the following questionnaire regarding your insurance, legal and financial planning commitments.

- | Yes                      | No                       |  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Are you confident that your estate planning achieves tax minimisation, asset protection and reflects the needs of those who depend on you?                                     |
| <input type="checkbox"/> | <input type="checkbox"/> | Does your insurance policy contain definitions and levels of cover appropriate for your circumstances? For example covering debt and the possible death of a business partner. |
| <input type="checkbox"/> | <input type="checkbox"/> | Is your will up to date, including enduring power of attorney and a health directive?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Are you sure you will have enough income when you retire?  |

Thank you for taking the time to complete this document. We aim to provide the highest standard of professional service; our focus is on the concerns of our clients. If for any reason you feel you have not received the service level expected or have an issue to raise, please feel free to discuss with us how this problem can be resolved.

If you are not satisfied with the result of our discussions you may also seek resolution of the dispute through our Professional Body or the Tax Agents' Board who can be contacted on 1300 362 829.

To assist our clients in keeping abreast of the constantly changing tax laws we produce a twice monthly Newsflash which is available in the Freebies section of our web site [www.bantacs.com.au](http://www.bantacs.com.au). Please makes sure you skim the headings for any articles that are relevant to you. You can catch up on past Newsflash articles by going to the booklets section and downloading any booklets on topics of interest to you.

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Signature

/ /  
Date

**Personal Details**

Your Name:

\_\_\_\_\_ (Given Names)

\_\_\_\_\_ (Surname)

If this was not the name that appeared on your last tax return please complete this 'Previous Name' question:

Previous Name:

\_\_\_\_\_ (Given Names)

\_\_\_\_\_ (Surname)

Your Tax File Number: \_\_\_\_\_

Your Occupation: \_\_\_\_\_

(the one from which you earned the most)

Spouse's Name:

\_\_\_\_\_ (Given Names)

\_\_\_\_\_ (Surname)

Your Residential Address:

Your Postal Address:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Your Date of Birth: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

Your Spouse's Date of Birth: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

**Bank Account Details**

If you would like your tax refund paid directly into your bank account you will need to provide us with the following information:

BSB: \_\_\_\_\_ (Must Be 6 Digits)

Account Number: \_\_\_\_\_

Name in which Account is held: \_\_\_\_\_

**Please Answer ALL Questions**

(this will reduce your accounting expenses)

1 Have you been working under an ABN? Yes No

If yes: Please complete 'The Additional Information for Travelling Businesses' as well as the rest of this schedule.

2 Are you an Australian resident for tax purposes? Yes No

DO NOT answer NO before referring to 'Travelling Workers Residency Status Notes'

3 List any income you have earned overseas.

If this includes Pension income, please include country of origin and any undeducted purchase prices if applicable.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

4 Did you arrive in this Country this financial year? Yes No  
 If yes: Date of arrival in the Country \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

5 Are you, and all your dependants, covered by private health insurance? Yes No  
 If yes: Please provide the year end statement you have received from you health fund

6 Number of dependant children? \_\_\_\_\_

7 Do you pay maintenance for children not living with you? Yes No

8 Number of dependant children travelling with you: \_\_\_\_\_

9 How Many Dependant Children Do You Have not living with you but you contribute their maintenance? \_\_\_\_\_

10 Are all the above children covered by you private Health Insurance? Yes No

11 Number of Children in Primary School  
 (Don't include those who started secondary in January) \_\_\_\_\_

12 Number of Children in Secondary School  
 (Includes those who started secondary in January) \_\_\_\_\_

13 Do any of these children have a parent not living with you who is also entitled to some family tax benefit from Centrelink? Yes No

14 Please include receipts for any of the following expenses incurred in relation to the education of your children:  
 ~ Laptops, Printers, USB flash drives and computers including repairs and associated running costs  
 ~ Computer software and internet connection and ongoing fees  
 ~ Text books, study guides and stationery  
 ~ Tools required for school based apprenticeships - not otherwise tax deductible  
 ~ Surprising EXCLUSIONS from the list are school fees, excursions, tutoring costs, library fees and subject levies

15 We will need to know all your interest income:

Bank	Account Number	Your Share of Amount Credited	Tax Withheld

16 Do you carry bulky equipment for work purposes? Yes No  
 If yes: You also need to complete the 'Travelling Workers Travel Records Schedule'

17 Do you have a home base? Yes No  
 Note: This can simply be a room at your child or parent's place.

18 Did you have to carry bulky equipment or did you travel from a job onto another job that you had pre arranged Yes No

19 Are you travelling with a Caravan, tent or trailer? Yes No

If yes, please supply a description and the date and price of purchase:

Description: \_\_\_\_\_

Date: \_\_\_\_\_

Price: \_\_\_\_\_

\$ \_\_\_\_\_

20 Are you a war veteran or widow/widower of a war veteran yet under age pension age? Yes No

21 Do You Own A Rental Property? Yes No

This includes if you are renting out your own home

If yes: Please go to the 'Rental Property Owners Checklist' on the Travelling Workers Section of this site - two boxes below where you clicked to get this form.

22 Tax Agent Fees:

What was to total fees you paid to a tax agent during 2008/09? \_\_\_\_\_

Total number of kilometres travelled by you to your tax agent: \_\_\_\_\_

Description of Car: \_\_\_\_\_

Cubic capacity of Car in litres: \_\_\_\_\_

Owner of Car: \_\_\_\_\_

23 Total amount you have paid for income protection insurance during the 2008/09 year: \_\_\_\_\_

24 Overseas Income:

If you are a resident of Australia for Tax purposes we will need to know of any income you have earned overseas. If this includes Pension Income, please include the Country of Origin and any Undeducted Purchase Prices if applicable. Please use Australian dollars. Also list any tax you have paid on this income overseas. If you own an overseas rental property please complete a rental schedule for it, the same as Australian properties.

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25 Other Income:

Details of other income you have received such as distributions from trusts or partnerships

Name of Entity

Amount

Name of Entity	Amount
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Note, if any of this income is a capital gain we will need to know the gross amount and applicable concessions such as the active asset discount.

26 **Medical Expenses**

**We Will Need To Know If You Have Medical Expenses For The Year Exceeding \$1,500**

- ~ Medical expenses include gaps not reimbursed by Medicare or Your Health Fund
- ~ Payments to Chemists for items prescribed by a doctor  
(note does not have to be a prescription drug, just recommended by a doctor)
- ~ Aids to normal function such as walking frames
- ~ Payments to Chiropractors and physiotherapists if they are referred by a doctor
- ~ Payments to Doctors, Nurses and Hospitals

The medical expenses of all the family members are included i.e. parents and children under 21 regardless of the fact that these family members may have plenty of income in their own right. In very limited circumstances the medical expenses of grand parents and invalid relatives can be included in the threshold.

27 **Deductions For Work Related Expenses:**

If you claim more than \$300 in this area you will need receipts and in some cases diaries to substantiate all claims unless they are for laundry or the first \$250 in self education expenses. Once you go over the \$300 mark even the first \$300 must have receipts. Some items such as telephone accounts can be reprinted by your supplier.

**Electricity\*** - Can be recorded on an hourly basis: \_\_\_\_\_

**Internet Access** - Apportion between private and work use: \_\_\_\_\_

**Professional Memberships, Licences and Subscriptions:** \_\_\_\_\_

**Protective Items** - Including Sun Protection: \_\_\_\_\_

**Seminars** (Don't forget to claim for travel): \_\_\_\_\_

**Stationary** \_\_\_\_\_

**TAFE Fees, Books, Stationery, Internet, Km between work & place of education or home and place of education & days you didn't work etc, for a course relating to your occupation:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Telephone Calls For Work**

STD & Mobile Calls Should be available from your account statements, Local calls will need apportioned between business and private by recording both private and business local calls for a month and calculating the ratio between them

\_\_\_\_\_  
\_\_\_\_\_

**Tools**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Uniforms** - Both Purchases and Laundry if compulsory or a registered design

Costs to buy \_\_\_\_\_ Full loads per week \_\_\_\_\_ Mixed Loads per week \_\_\_\_\_

Registered Design number if not compulsory \_\_\_\_\_

Union \_\_\_\_\_

**Work Related Plant and Equipment**

Computers, Calculators, Brief Cases.

The use of these may need to be apportioned between business and private\*

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\*Please keep a diary for one month

**28 Travel Allowance**

If you received a travel allowance you maybe able to increase your offsetting deduction if you can tell us the number of nights you slept away from home, the amount of allowance you received per night, whether your employer paid for your accommodation separate from the allowance, examples of the sorts of costs you incurred while away from home over night

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**29 Overtime Meal Allowance:**

Your claim is not limited to the amount of the allowance if you can justify a higher cost. It would be ideal if you had at least one receipt showing you incurred an expense higher than the allowance paid

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**30 Costs Regarding Your Investment Income:**

Such as Financial Planning advice, Professional Investment Magazine subscription, travel to AGMs or advisors etc. Note, these costs are only deductible if they are incurred in relation to managing current investments not before investments are made

**Type of Cost**

**Amount**

Type of Cost	Amount
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

**Attachments:**

Please enclose the following if they apply to you:

Enclosed?

- |  |                          |
|--|--------------------------|
| Private Health Insurance Statement   | <input type="checkbox"/> |
| Statements showing dividend income – note normally 2 are received per year   | <input type="checkbox"/> |
| Annual Tax Statement for any Managed Funds Investment  | <input type="checkbox"/> |
| Statement for any tax deductible superannuation contributions you have made  | <input type="checkbox"/> |
| Statement for any superannuation contributions you have made for your spouse   | <input type="checkbox"/> |
| A Copy of Last Year's Income Tax Return if not prepared by BAN TACS<br>– Please make sure it includes the depreciation schedules for each rental property. | <input type="checkbox"/> |
| HECS or HELP loan statements   | <input type="checkbox"/> |
| Cost base details and selling price for any assets you sold during 2008/09 that<br>you purchased after 19th September, 1985                                | <input type="checkbox"/> |
| Receipts for work related expenses if over \$300 in total other than those listed in your<br>travelling workers Diary                                      | <input type="checkbox"/> |
| Diary of Expenses including Travelling Workers' Documents  | <input type="checkbox"/> |
| Donation Receipts  | <input type="checkbox"/> |
| PAYG Summaries from employers  | <input type="checkbox"/> |
| Eligible Termination Payment Summaries   | <input type="checkbox"/> |
| Receipts for PAYG Instalments made on your investment income   | <input type="checkbox"/> |
| Correspondence you have received from the ATO in the past 12 months  | <input type="checkbox"/> |
| Notices received from Pension funds including income, rebates, tax instalments and<br>undeducted purchase prices if applicable                             | <input type="checkbox"/> |
| Centrelink PAYG summary or annual tax statement  | <input type="checkbox"/> |
| Receipts for education expenses regarding your children  | <input type="checkbox"/> |

## Substantiation:

Usually a receipt showing the item purchased, the amount, the date and the name of the supplier is required to claim a tax deduction for a work related expense. If there is a private portion of the expense the amount claimed will have to be apportioned. The ATO has made some concessions regarding apportionment and expenses that are difficult to receipt. These are:

**Laundry** – You can claim 50 cents per mixed load and \$1 per full load of qualifying uniforms or protective clothing, up to \$150 per year. Simply work out how many loads you average per week and multiply it by the number of weeks you worked.

**Less Than \$300** – If you claim less than \$300 in work related expenses such as self education, tools, uniforms, protective items, stationery, union fees etc you do not need to substantiate your claim with receipts at all. Any claim you make for motor vehicle expenses or travel costs (includes tolls and parking) is not counted towards the \$300 limit.

**Less Than \$10** – If each individual expense is less than \$10 and the total of all such expenses does not exceed \$200 you do not need to keep a receipt but must have a diary entry showing the name of the supplier, date, amount and a description of the purchase. This concession also applies if it would be unreasonable for the ATO to expect you to keep a receipt such as tolls and parking meters, even when they exceed \$10.

**Allowances** – Each year the ATO produces a list of what it considers reasonable travel allowances. If your employer pays you an allowance and you do not claim more than the amount listed by the ATO as reasonable you do not have to substantiate with receipts the amount you incurred. But you do have to have incurred the expense. For example don't try to claim for a motel when their register does not show that you stayed there. On the other hand a diary entry of your food expenses is sufficient. If you are away from home for more than 5 nights you will need to keep a travel diary of what you did each day. You can still claim up to the ATO reasonable amount even if your employer paid you less as long as it was a bona fide allowance (ie not just \$5 per night but sufficient to live off)

The ATO also releases what it considers a reasonable overtime meal allowance each year. Again you can claim up to this amount even if your employer pays you less but you must be paid the allowance under an award.

**Electricity** - The ATO allows you 26 cents per hour for every hour you are working at home in an office separate from the rest of the family. This covers electricity and maintenance on the room. You need to keep the diary like the sample inside this envelope, for 1 month, showing how much it is used.

**Motor Vehicle** - By keeping a diary, like the sample enclosed, for one month each year you can claim up to 5,000 kilometres per vehicle you own. If you own a car together with another person and it is only their name on the registration papers they can complete a declaration of joint ownership so you can claim it. You are also considered to be the owner of a car even if it is registered in the name of another family member but you are the one who pays all the expenses relating to it.

**Telephone** – To claim STD and mobile calls from your home phone go through one month's itemised account and work out the numbers that are work related. This percentage of work related calls can be applied to the mobile and STD calls in the other months. Local calls can be apportioned after keeping the diary as per the sample enclosed for one month. Each time you or anyone else makes a local phone call simply tick whether it was private or work related. To claim a portion of the rental look at the overall percentage (on dollar value) the work related calls are for the sample month and apply this percentage to the rental for all months.

**Mobile Phones** – Take a representative phone account and go over each number dialled to determine the percentage of calls that are work related. Apply this percentage to you mobile bills for the year or the relevant period if that is shorter.

**Commissioner's Discretion** – If you have sufficient evidence that you have incurred the expense and would be have been entitled to a deduction if you had a receipt then the ATO must still allow you the deduction but it needs to be beyond doubt that you incurred the expense.