

2013 INCOME TAX RETURN – FOR TRAVELLING WORKER

- ~ Each member of a couple needs to complete their own copy of this form
- ~ Your nominated BAN TACS office will provide you with a Letter of Engagement of which, each member of a couple needs to sign their own.
- ~ If you have a rental property, do not use this form. The form for rental properties is on our Tools page.
- ~ For Taxpayers who are in business you will need to complete a Business Schedule which is available under the heading additional forms just below where you obtained this form on the BAN TACS page. Generally there will be additional charges for a business; we will contact you once we have looked at the work involved.

Self Assessment Obligations

Please be aware that under Australian Taxation Office self assessing system, if you are called upon to attend a desk audit, you may be required to provide receipts or other records to substantiate any claims made in your return; please refer to the Substantiation note at the end for help. Records are required to be held for 5 years from the date of lodgment of your return.

Please visit www.bantacs.com.au/aboutus.php to find a BAN TACS office near you

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.

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. Please provide both your phone number and your e-mail address so we can send you an e-mail if we cannot reach you by phone.

Preferred contact number: _____ Best contact time: morning | afternoon | evening
E-mail address: _____
Country of residence: _____ Time difference with Australia + / - _____ hours
How many rental Property's do you own? _____
Have you completed a Rental Property Schedule for each property? YES

PERSONAL DETAILS

Your Name: Mr | Mrs | Ms | Miss _____ DOB: ____ / ____ / ____

Was this the name used on your last tax return? YES NO

Details if no: _____

Existing clients need only provide details of changes that have occurred since you lodged your last income tax return

Tax File Number: _____ Occupation: _____

Residential Address: _____

Postal Address: _____

Has your postal address changed since lodging a tax return? YES NO

Telephone: ____ (W) ____ (H) ____ (M) _____

Are you a war veteran or widow/widower of a war veteran yet under the Aged Pension age? YES NO

Do you operate under an ABN? YES NO

If yes please complete a Business Schedule which is available on the BAN TACS Tools page: www.bantacs.com.au/tools.php

Family Details **Note**, this includes same sex couples

Spouse's Name: Mr | Mrs | Ms | Miss _____ DOB: ____ / ____ / ____

Was this their name used on your last tax return? YES NO

Details if no: _____

Spouse's TFN: _____ Spouse's Occupation: _____

Spouses adjustable taxable income if we are not doing their tax return: \$ _____

If married / de facto in 2012/2013, what date did this occur: ____ / ____ / ____

~ If you share care for your own children, please advise the % of care allocated to you by the Family Assistance Office: _____ %

TAX AGENT DETAILS

Attach a copy of your previous return if this is the first time using the services of this BAN TACS Office

Did an accountant prepare your last Income Tax Return? YES NO

If yes please provide contact details of previous accountant: _____

Will you be using our Fee from Refund Service? YES NO An Admin Charge Applies

Bank Account Details for Direct Deposit of Refunds BSB: _____ ACCT NO.: _____

Acct Name: _____

Do you have a will? YES NO

Do you have an Enduring Power of Attorney? YES NO

Do you feel comfortable that your financial affairs are under control? YES NO

If not would you like to discuss any of the areas listed below with us, or one of our affiliated service providers?

Income Protection Insurance Life Insurance Superannuation Rollup Financial Planning Strategies

INCOME

Did you receive income from Salary or Wages	YES <input type="checkbox"/>	NO <input type="checkbox"/>	Please attach copies of payment summaries from all employers If amounts are not included on your payment summaries please provide details below.
Did you receive any allowances, directors' fees, bonuses, cents per kilometre, reimbursements and tips etc.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	

DESCRIPTION OF ALLOWANCE:	AMOUNT:
_____	_____
_____	_____
_____	_____

Did you receive an Employment termination payments	YES <input type="checkbox"/>	NO <input type="checkbox"/>	Please attach ETP Summary
Did you receive an Aust Gov't allowances or payments e.g. Newstart, Youth Allowance, or Sickness Benefit?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	
Did you receive an Aust. Government pension or other similar benefits	YES <input type="checkbox"/>	NO <input type="checkbox"/>	Please attach Copies of Payment Summary from relevant Department eg. Centrelink Please attach payment summary received from super fund or life insurance company or friendly society.
Did you receive income from Australian Annuities or Superannuation income streams?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	
Did you receive any Australian super lump sum payments?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	NB: see payment summary- superannuation lump sum received from super fund.
Did you receive Interest from bank accounts or investments?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	Please provide details of Bank Accounts and Interest received

ACCOUNT DETAILS:	INTEREST AMOUNT:
_____	_____
_____	_____
_____	_____

Did you receive any Dividend income?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	Please attach all dividend and investment Tax Statements
Did you receive income from partnerships and/or trusts?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	
Did you receive any business income?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	If yes please complete a Business Schedule available under Additional Forms where you obtained this form on the mail-ins page
Is your business Subcontracting? Did you earn the majority of your income from one contract?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	
Have you made deposits to or withdrawals from a farm managed deposit?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	If yes you will need to complete an additional Business Schedule: bantacs.com.au/tools.php
Did you have any Capital Gains or losses during the financial year?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	Please attach bank statements for your Farm Management Account
Did you receive any income from overseas sources?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	If yes please complete a CGT Schedule, available under Additional Forms where you obtained this form on the mail-ins page

DESCRIPTION OF INCOME	AMOUNT
_____	_____
_____	_____

Did you receive any income from ownership of a Rental property?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	Please attach statements showing amounts received
Did you receive any bonuses from life assurance or friendly society policies?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	
Did you receive income from forestry managed investments?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	Please attach paperwork Please attach any supporting documents showing type of income & any tax paid. For employee share scheme, include the document that explains the discount received
Have your received any other income such as discounts or share rights through an employee share scheme, royalties, scholarships, jury duty etc.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	

Description of Income	Amount
_____	_____
_____	_____

DEDUCTIONS – Please see Substantiation notes at the end of this document to help with deductions

Do you use your vehicle for work purposes?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	If yes please provide car details below
Car 1 Make and Model _____			Car 2 Make and Model _____
Car 1 Number Plate _____			Car 2 Number Plate _____
Car 1 Engine Capacity in Litres (cubic capacity)	<input type="checkbox"/> 1.6 litres or less <input type="checkbox"/> over 1.6 up to 2.6litres <input type="checkbox"/> over 2.6 litres		Car 2 Engine Capacity in Litres (cubic capacity) <input type="checkbox"/> 1.6 litres or less <input type="checkbox"/> over 1.6 up to 2.6litres <input type="checkbox"/> over 2.6 litres

If yes to previous question, do you keep a log book for your car? YES NO

If yes, please enclose the log book and all the receipts for expenses.
If no, use the kms method; see next.

To use the kms method, a detailed reasonable estimate of the kms travelled for work is required; eg, a diary for one month which is representative of the whole year or, if spasmodic, a list for each trip. Please provide the total kms for the year here. A car provided by your employer, even if salary sacrificed cannot be claimed here. A simple diary is available at bantacs.com.au/shopping_calculators.php.

Kilometres travelled in car 1 for work _____ kms Kms travelled in car 2 for work _____ kms

Do you have any other work related expenses for travel?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	If yes please provide details below or as an attachment.
DESCRIPTION (eg, parking tolls or taxi's)			AMOUNT
_____			_____
_____			_____

Do you have a travel diary/itinerary and accommodation receipts?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	If not please provide details below or as an attachment.
DESCRIPTION			AMOUNT
_____			_____
_____			_____

Do you have work related uniform and other clothing expenses	YES <input type="checkbox"/>	NO <input type="checkbox"/>	If yes please provide details below
DESCRIPTION			AMOUNT
Protective Clothing: _____			_____
Occupation Specific Clothing: _____			_____
Non Compulsory Uniform: _____			_____
Conventional Clothing : _____			_____
Dry Cleaning: _____			_____
Laundry (we need the number of loads per week) _____			Full loads _____ mixed loads _____

Education: Did you attend any:			
Work related courses at an educational institution?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	
Or any seminars and courses?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	If yes please provide details below
DESCRIPTION			AMOUNT
Student Union Fees (only for educational institution): _____			_____
Course Fees (excluding HELP): _____			_____
Text Books: _____			_____
Stationery: _____			_____
Parking: _____			_____
Other: _____			_____
Travel (see below)			_____

You can claim the travel from home to your place of education or from work to your place of education but you cannot claim for the trip from the place of education to your home if you went to work first. So if you travel from home to the place of education and back home again or for that matter anywhere other than work then you are entitled to claim both legs of the journey.

Car 1 Make and Model _____			Car 2 Make and Model _____
Car 1 Number Plate _____			Car 2 Number Plate _____
Car 1 Engine Capacity in Litres (cubic capacity)	<input type="checkbox"/> 1.6 litres or less <input type="checkbox"/> over 1.6 up to 2.6litres <input type="checkbox"/> over 2.6 litres		Car 2 Engine Capacity in Litres (cubic capacity) <input type="checkbox"/> 1.6 litres or less <input type="checkbox"/> over 1.6 up to 2.6litres <input type="checkbox"/> over 2.6 litres

To use the kms method, a detailed reasonable estimate of the kms travelled for work is required; eg, a diary for one month which is representative of the whole year or, if spasmodic, a list for each trip. Please provide the total kms for the year here. A car provided by your employer, even if salary sacrificed cannot be claimed here. A simple diary is available at bantacs.com.au/shopping_calculators.php.

Kilometres travelled in car 1 for work education _____ kms Kms travelled in car 2 for work education _____ kms

Did you incur any expenses in order to work from your home? YES NO

If yes please complete the following using the information in the Substantiation section to help you.

A simple diary is available at bantacs.com.au/shopping_calculators.php.

AMOUNT

Electricity - can be recorded on an hourly basis: _____

Internet access - apportioned: _____

Stationary: _____

Telephone calls for work: _____

Printer cartridges: _____

Computer depreciation: _____

Is there a room set aside that you use apart from the rest of the family? YES NO

Keep a diary for one month showing how many hours you spend working in that room

Did you purchase and tools and equipment for work? YES NO

If yes please provide details below

DESCRIPTION (please see substantiation notes)

AMOUNT

Subscriptions, union fees or professional body fees YES NO

If yes please provide details below

DESCRIPTION

AMOUNT

Journals/periodicals YES NO

If yes please provide details below

DESCRIPTION

AMOUNT

AMOUNT

Sun protection YES NO

Any other work deductions YES NO

If yes please provide details below

DESCRIPTION

AMOUNT

Expenses related to dividend and interest income YES NO

If yes please provide details below

DESCRIPTION (i.e. interest on a loan to purchase shares)

AMOUNT

Gifts and donations YES NO

If yes please provide details below

NAME OF DONATION RECIPIENT

AMOUNT

AMOUNT

Cost of managing tax affairs (e.g. tax agent fees): _____

Number of kms travelled to have tax return completed last year: _____

_____ KMs

Which car did you use when you saw your accountant? _____

Make/Model: _____

Do you have any losses carried forward from previous years? YES NO

AMOUNT

Non-Primary Production carried forward losses: _____

Primary Production carried forward losses: _____

Have you made any personal superannuation contributions in excess of those made for you by your employer?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	If yes please provide details below
How/When were contributions made: _____			
Name of Fund : _____			Amount (if not on PAYG Summary)
Policy Number: _____			
Did you make any Superannuation contributions on behalf of spouse	YES <input type="checkbox"/>	NO <input type="checkbox"/>	If yes please provide details below
How/When were contributions made: _____			Amount (if not on PAYG Summary)
Name of Fund & Policy Number: _____			
Do you have a Forestry Management Investment Scheme Deduction	YES <input type="checkbox"/>	NO <input type="checkbox"/>	
Do you have Income Protection Insurance?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	If yes please provide details below
Name of Fund & Policy Number: _____			Amount _____

TAX OFFSETS

Do you have a dependant spouse (without child) who was born on or before 30 th June 1952, or, is an invalid or caring for an invalid?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	
Did you maintain any other person over 16 who is an invalid or caring for an invalid	YES <input type="checkbox"/>	NO <input type="checkbox"/>	If yes we will contact you for more information so don't hesitate to tick yes if you are unsure
Did you maintain a parent or sibling including in-laws	YES <input type="checkbox"/>	NO <input type="checkbox"/>	If yes please provide a copy of the Annual Tax Statement issued by your fund.
Do you have Private Health Insurance?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	
Does your private health insurance cover all children including ones living with you that are not yours and your children who do not live with you?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	
Do you intend to claim 50% or 100% of your private health insurance premiums? For example, you and your spouse may claim 50% each.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	50% <input type="checkbox"/> 100% <input type="checkbox"/>
During the financial year did you live in a remote zone or have you served overseas with the Defence Force?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	If yes please provide details below. See the map at the bottom of this BANTACS website page to see the area covered by a zone: bantacs.com.au/travelling_workers.php
LOCATION, INCLUDE POSTCODE IF IN AUSTRALIA			NUMBER OF DAYS IF LESS THAN 183
_____			_____
_____			_____
_____			_____
If total days above is less than 183, did you claim a zone rebate last year?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	If No please list zones for last year as well

OTHER

Are you aware of an entitlement to the Medicare exemption/reduction? For example because you were covered by the Defence Force or you received notification from Centrelink that your benefit included an exemption from Medicare	YES <input type="checkbox"/>	NO <input type="checkbox"/>	_____
Did you become a tax resident of Australia during the financial year?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	Date: ____ / ____ / ____
Did you stop being a tax resident of Australia during the financial year?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	Date: ____ / ____ / ____
Has the ATO notified you that you have been selected for an audit or other type of review?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	If yes please provide a copy of ATO correspondence
Do you owe any money to any government department (e.g. Child Support, HELP, Family Tax Benefit debts)?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	To Whom: _____
Did you receive any capital returns on any listed company shares?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	If yes please provide details
Did you participate in any share buyback scheme?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	If yes please provide details
Did you sell a property completely covered by the main residence exemption during the year?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	If your property was not completely covered by the main residence exemption, please fill out our Capital Gain Schedule: www.bantacs.com.au/docs/m4.pdf

MEDICAL EXPENSES TAX OFFSET - ALERT MAJOR CHANGES

Do you have net medical expenses over \$2,120 for 2012/2013? Note this does not include cosmetic procedures or alternative therapies that were not referred by a medical practitioner. Does not include any portion of a medical expense for which you have been reimbursed.

YES NO

ALERT: MAJOR CHANGES. See Medical Expenses Substantiation notes below for income thresholds.

DESCRIPTION	AMOUNT
Hospital: _____	_____
General Medical: _____	_____
Pharmacy: _____	_____
Other: _____	_____

MEDICAL EXPENSES SUBSTANTIATION - WARNING THIS AREA HAS CHANGED READ FIRST

Qualifying for the Medical Expenses Tax Offset

This year you need to pass an income test before you can claim a medical expenses tax offset. Before you run around collecting all the information required, estimate whether you are likely to qualify by reading the following.

Your income includes:

- +\$ _____ taxable income,
- +\$ _____ reportable superannuation contribution (usually salary sacrifice),
- +\$ _____ add back any losses on investments,
- +\$ _____ the reportable fringe benefit amount on your PAYG Summary multiplied by 0.535,
- +\$ _____ foreign income (not already included in your taxable income above),
- +\$ _____ tax free government pension,
- \$ _____ and *deduct* any amount of child maintenance you pay.

=====

The above figure is called your 'adjusted taxable income for rebate' (**ATIFR**).

If you are single, and if your ATIFR is less than \$84,000 a year, you are entitled to a tax offset of 20% of your medical expenses that exceed \$2,120. If your ATIFR is more than \$84,000 a year, you are only entitled to a tax offset of 10% of your medical expenses that exceed \$5,000.

If you are a member of a family, and the combined family ATIFR is under \$168,000 a year, you are entitled to a tax offset of 20% of your medical expenses that exceed \$2,120. If the combined family ATIFR is above \$168,000 a year, you are only entitled to a tax offset of 10% of your medical expenses that exceed \$5,000. A family combined ATIFR includes only the two parents ATIFR and does not include any income children receive. Whether you are a member of a family or not is determined solely on your status at the 30th of June 2013. Note that a family can include one adult as long as there are children.

Unusual medical expenses that qualify for the tax offset:

In case Q21 84 ATC 77 an allergy to cow's milk was considered an illness. Accordingly, because the milk substitute was prescribed by a doctor and purchased from a chemist it qualified towards the medical expense tax offset. But make sure the milk substitute is purchased from a chemist and the doctor makes a file note that it is recommended (IT 2146)!

Therapeutic treatment also qualifies if it is prescribed by a doctor. The doctor must name the therapeutic practitioner and specify the treatment. Examples of this would be chiropractors, osteopaths, masseurs, speech therapist and dieticians.

SUBSTANTIATION

Usually a receipt is required 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. Private use may need to be apportioned. For more information refer to our wage earners booklet in the Freebies section of the BAN TACS web site: www.bantacs.com.au/booklets/Wage_Earners_Booklet.pdf. Many of the following expenses require a one month diary or similar record. You can purchase all the spreadsheet templates you need to keep these records for just \$5.95 from the BAN TACS website Shopping section: www.bantacs.com.au/shopping_calculators.php.

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 take your average loads 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. 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 also applies when you can't get a receipt such as parking meters.

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. 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 34 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. Keep the diary for 1 month.

Motor Vehicle – By keeping a diary 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 by keeping a diary for one month noting the ratio of private to work related local calls. Line rental can also be apportioned.

Mobile Phones – Analyse one month's statement and apply its ratio of work to private calls to the rest of the year.

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.

Work related Travel – Wage earners can claim their motor vehicle expenses when they meet the substantiation requirements and they travel as follows:

1) Bulky Equipment – Home to work travel is claimable if there is no safe storage at work and as a result you transport bulky equipment between home and work. Safe storage is defined as similar to your own personal locker. Therefore a container on a building site to which all and sundry has a key is not safe storage. Case S29 prescribed more than 20kg was bulky. Taxpack gives the example of a ladder and drum kit not because they weigh more than 20kg but because they fulfill the difficulty to carry side of bulky.

2) Abnormal workplace, this is defined in Taxpack as:

From your normal workplace to an alternative workplace – for example, a client's premises – while still on duty and back to your normal workplace or directly home. From your home to an alternative workplace for work purposes and then to your normal workplace or directly home.

This includes being sent to another branch or shop to relieve providing you were not employed predominantly to relieve. It covers seminars and visits to customers. It also includes work related tasks performed on the way home or to work but, note MT 2027, the task cannot be insignificant such as dropping off the mail. But if you have to travel out of your way to drop off the mail you can claim for this extra distance you. For more refer TD 96/42 & TD 96/43.

3) Between Jobs – note this includes travel from home when home is the base of operations or work begins there. Home can be considered a base of employment if employment related duties have begun before leaving there, providing those employment related duties did not begin merely for the convenience of the taxpayer.

4) Itinerant work – Your job involves travelling to more than one place or work each day.

For more information refer our Claiming a Motor Vehicle Booklet which is in the Freebies section of the BAN TACS web site, www.bantacs.com.au/booklets/Claiming_A_Motor_Vehicle_Booklet.pdf.

