

## INDIVIDUAL INCOME TAX RETURN 2011 – MAIL-IN FOR WAGE EARNERS

- ~ Each member of a couple needs to complete their own copy of this form and sign the letter of Engagement
- ~ If you have a rental property do not use this form. The form for rental properties is just below where you obtained this form on our mail-ins 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 mail-ins 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.

### How to Mail-In Your Tax Return

Post this completed form and all attachments to our Tenterfield office: **98 High Street, Tenterfield NSW 2372**

### Cost **\$150.00**

The standard price for a basic wage earner return is only \$150. If your return is more complex and will result in a higher fee than this, we will ring you before we start. Please note the \$150 payment is required at the time of receiving your work.

### Payment Methods

#### Cheque

Cheques made out to: LG Tax & Accounting Solutions  
Posted to: 98 High Street, Tenterfield NSW 2372

#### Or Electronic Payment

BSB: 062-605  
Account Number: 10109509

### Enquires

Ring: Robyn or Kelly on 02 6736 5383  
Email: [robyn@bantacs.com.au](mailto:robyn@bantacs.com.au)  
[kelly@bantacs.com.au](mailto:kelly@bantacs.com.au)

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. We will be in contact with you personally when your tax return is being prepared so do not worry if you don't understand something, we can discuss it when we ring. 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 contact number: \_\_\_\_\_ Best contact time: morning | afternoon | evening

E-mail address: \_\_\_\_\_

## CLIENT LETTER OF ENGAGEMENT - INDIVIDUAL

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This document sets out the terms of your engagement of BAN TACS at Tenterfield trading as LG Tax & Accounting Solutions' as your Accountant/Tax Agent. Any changes to the scope of engagement as set out below shall only be made by agreement between both parties.

In acting as your Tax Agent LG Tax & Accounting Solutions will:

- (a) analyse, discuss and make recommendations regarding your Individual Tax return; and
- (b) prepare and lodge your tax returns

In addition to the basic financial information required to complete these tax returns, it is expected that clients will make source documentation available upon request.

Clients are responsible for ensuring compliance with the substantiation provisions of the Income Tax Assessment Act. LG Tax and Accounting Solutions will not be responsible for any errors brought about by the clients failure to provide information or documentation or failure to provide material that is later found to be material to the client's tax affairs.

Clients are responsible for the timely provision of information. LG Tax and Accounting Solutions will not be responsible for any late lodgement or other fees and fines brought about by your failure act in a timely manner.

Any estimate of a refund you may be owed is only an estimate and LG Tax & Accounting Solutions will not be responsible nor will we accept liability if the Australian Taxation Office determines your liability to be different than that lodged by us.

### Professional Fees and Payments

Unless other terms have been agreed to, we will require payment on completion of your work and prior to lodgement with the ATO. We will provide you with an itemised account of all fees, costs and disbursements upon request.

LG Tax & Accounting Solutions utilizes the EasyTrust system which enables your refund to be deposited to a trust account, your fees are then deducted and the balance of your refund deposited directly to your nominated bank account. EasyTrust will apply an Administration Fee of \$11.00 for each transaction processed through this service.

To access this service you must complete a fee from refund application prior to lodgement of your return.

### Notice of Assessment

Unless otherwise agreed your Notice of Assessment will be mailed directly to your nominated postal address. It is your responsibility to provide LG Tax & Accounting Solutions with current and correct contact details.

If you do not receive your Notice of Assessment within 28 days of lodgement you should contact this office to enable us to track your return with the ATO.

As this is an important Tax Record and you may need it for identification purposes in the future. It is important that you retain it for the specified period of time (usually 5 years). LG Tax & Accounting Solutions will not have a copy on file and it may take up to 28 days to request a replacement.

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### Acknowledgement and Confirmation

I (Taxpayer) hereby acknowledge and accept the terms of this engagement as have been provided. I shall be personally liable for all fees for services performed in accordance with such agreement.

Effective from the date below I appoint LG Tax & Accounting Solutions as my tax agent and authorise them to act as my representative to the Australian Taxation Office in relation to my taxation affairs.

\_\_\_\_\_  
Client Signature

\_\_\_\_\_  
Date

## 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 under the heading Additional Forms just below where you obtained this form on the mail-ins page

### 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: \_\_\_\_\_

If married / de facto in 2010/2011, what date did this occur: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

Do you have any dependent children? YES  NO  If yes, please complete the follow details regarding dependants

~ please provide DOB for each dependant child: Child 1: \_\_\_\_ / \_\_\_\_ / \_\_\_\_ Child 2: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

Child 3: \_\_\_\_ / \_\_\_\_ / \_\_\_\_ Child 4: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

~ As of January, how many of these children are in: High school? \_\_\_\_\_ Primary school? \_\_\_\_\_

~ 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 this mail-in service

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  (\$11.00 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

<p>Did you receive income from Salary or Wages <span style="float: right;">YES <input type="checkbox"/> NO <input type="checkbox"/></span></p> <p>Did you receive any allowances, directors' fees, bonuses, cents per kilometre, reimbursements and tips etc. <span style="float: right;">YES <input type="checkbox"/> NO <input type="checkbox"/></span></p> <p>DESCRIPTION OF ALLOWANCE:</p> <p>_____</p> <p>_____</p> <p>_____</p>		<p>Please attach copies of payment summaries from all employers</p> <p>If amounts are not included on your payment summaries please provide details below.</p> <p style="text-align: right;">AMOUNT:</p> <p>_____</p> <p>_____</p>
<p>Did you receive an Employment termination payments <span style="float: right;">YES <input type="checkbox"/> NO <input type="checkbox"/></span></p> <p>Did you receive an Aust Gov't allowances or payments e.g. Newstart, Youth Allowance, or Sickness Benefit? <span style="float: right;">YES <input type="checkbox"/> NO <input type="checkbox"/></span></p> <p>Did you receive an Aust. Government pension or other similar benefits <span style="float: right;">YES <input type="checkbox"/> NO <input type="checkbox"/></span></p> <p>Did you receive income from Australian Annuities or Superannuation income streams? <span style="float: right;">YES <input type="checkbox"/> NO <input type="checkbox"/></span></p> <p>Did you receive any Australian super lump sum payments? <span style="float: right;">YES <input type="checkbox"/> NO <input type="checkbox"/></span></p> <p>Did you receive Interest from bank accounts or investments? <span style="float: right;">YES <input type="checkbox"/> NO <input type="checkbox"/></span></p> <p>ACCOUNT DETAILS:</p> <p>_____</p> <p>_____</p> <p>_____</p>		<p>Please attach ETP Summary</p> <p>Please attach Copies of Payment Summary from relevant Department eg. Centrelink</p> <p>Please attach Copies of Payment Summary from relevant Department eg. Centrelink</p> <p>Please attach payment summary received from super fund or life insurance company or friendly society.</p> <p>NB: see payment summary- superannuation lump sum received from super fund.</p> <p>Please provide details of Bank Accounts and Interest received</p> <p style="text-align: right;">AMOUNT:</p> <p>_____</p> <p>_____</p>
<p>Did you receive any Dividend income? <span style="float: right;">YES <input type="checkbox"/> NO <input type="checkbox"/></span></p> <p>Did you receive income from partnerships and/or trusts? <span style="float: right;">YES <input type="checkbox"/> NO <input type="checkbox"/></span></p> <p>Did you receive any business income? <span style="float: right;">YES <input type="checkbox"/> NO <input type="checkbox"/></span></p> <p>Is your business Subcontracting? Did you earn the majority of your income from one contract? <span style="float: right;">YES <input type="checkbox"/> NO <input type="checkbox"/></span></p> <p>Have you made deposits to or withdrawals from a farm managed deposit? <span style="float: right;">YES <input type="checkbox"/> NO <input type="checkbox"/></span></p> <p>Did you have any Capital Gains or losses during the financial year? <span style="float: right;">YES <input type="checkbox"/> NO <input type="checkbox"/></span></p> <p>Did you receive any income from overseas sources? <span style="float: right;">YES <input type="checkbox"/> NO <input type="checkbox"/></span></p> <p>DESCRIPTION OF INCOME</p> <p>_____</p> <p>_____</p>		<p>Please attach all dividend and investment Tax Statements</p> <p>If yes we will need to discuss with you what additional information may be required</p> <p>If yes please complete a Business Schedule available under Additional Forms where you obtained this form on the mail-ins page</p> <p>If yes you will need to complete an additional Business Schedule: <a href="http://bantacs.com.au/tools.php">bantacs.com.au/tools.php</a></p> <p>Please attach bank statements for your Farm Management Account</p> <p>If yes please complete a CGT Schedule, available under Additional Forms where you obtained this form on the mail-ins page</p> <p>Please provide details below</p> <p style="text-align: right;">AMOUNT</p> <p>_____</p> <p>_____</p>
<p>Did you receive any income from ownership of a Rental property? <span style="float: right;">YES <input type="checkbox"/> NO <input type="checkbox"/></span></p> <p>Did you receive any bonuses from life assurance or friendly society policies? <span style="float: right;">YES <input type="checkbox"/> NO <input type="checkbox"/></span></p> <p>Did you receive income from forestry managed investments? <span style="float: right;">YES <input type="checkbox"/> NO <input type="checkbox"/></span></p> <p>Have your received any other income such as discounts or share rights through an employee share scheme, royalties, scholarships, jury duty etc. <span style="float: right;">YES <input type="checkbox"/> NO <input type="checkbox"/></span></p> <p>Description of Income</p> <p>_____</p> <p>_____</p>		<p>If Yes you are using the wrong form a Rental Property mail-in form is available where you obtained this form on the mai-ins page</p> <p>Please attach statements showing amounts received</p> <p>Please attach paperwork</p> <p>Please attach any supporting documents showing type of income &amp; any tax paid</p> <p style="text-align: right;">Amount</p> <p>_____</p> <p>_____</p>

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

Do you use your vehicle for work purposes? **YES**  **NO**  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.

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**  **NO**  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**  **NO**  If not please provide details below or as an attachment.

DESCRIPTION	AMOUNT
_____	_____
_____	_____

Do you have work related uniform and other clothing expenses **YES**  **NO**  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**  **NO**  If yes please provide details below

Or any seminars and courses? **YES**  **NO**

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.

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.

Electricity - can be recorded on an hourly basis: \_\_\_\_\_

AMOUNT

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  
If yes please provide details below

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

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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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

Have you made any personal superannuation contributions in excess of those made for you by your employer? YES  NO

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  NO

If yes please provide details below

How/When were contributions made: \_\_\_\_\_

Amount (if not on PAYG Summary)

Name of Fund & Policy Number: \_\_\_\_\_

Forestry Management Investment Scheme Deduction YES  NO

Do you have Income Protection Insurance? YES  NO

Name of Fund & Policy Number: \_\_\_\_\_

Amount \_\_\_\_\_

## TAX OFFSETS

Do you have a dependant spouse (without child), child-housekeeper or housekeeper?

YES  NO

If yes please provide a copy of the Annual Tax Statement issued by your fund.

Do you have Private Health Insurance?

YES  NO

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  NO

Have you incurred any educational expenses for your school aged children? Eg. Computer hardware, software, books, internet connection. **Excludes** school fees, excursions, tutoring costs, library fees, uniforms & subject levy.

YES  NO

If yes please provide details below

DESCRIPTION

AMOUNT

DESCRIPTION	AMOUNT
_____	_____
_____	_____
_____	_____

During the financial year did you live in a remote zone or have you served overseas with the Defence Force?

YES  NO

If yes please provide details below.

LOCATION, INCLUDE POSTCODE IF IN AUSTRALIA

NUMBER OF DAYS IF LESS THAN 183

LOCATION, INCLUDE POSTCODE IF IN AUSTRALIA	NUMBER OF DAYS IF LESS THAN 183
_____	_____
_____	_____

Do you have net medical expenses over \$2000 for 2010/2011? Note this does not include cosmetic procedures or alternative therapies that were not referred by a medical practitioner

YES  NO

If yes please provide details below. ONLY for medical expenses that have not been reimbursed. See Substantiation notes below.

DESCRIPTION

AMOUNT

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

Did you maintain a parent, parent-in-law or invalid relative?

YES  NO

## 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  NO

Did you become a tax resident of Australia during the financial year?

YES  NO

Date: / /

Did you stop being a tax resident of Australia during the financial year?

YES  NO

Date: / /

Has the ATO notified you that you have been selected for an audit or other type of review?

YES  NO

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  NO

To Whom:

Did you receive any capital returns on any listed company shares?

YES  NO

If yes please provide details

Did you participate in any share buyback scheme?

YES  NO

If yes please provide details

## 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 our wage earners booklet in the Freebies section of the web site.

**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 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. 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 web site

**Unusual medical expenses that qualify for the tax offset** – As you collate you paper work for your tax return consider your medical expenses. For the 2010/11 financial year they have to exceed \$2,000 before you start to qualify for the offset. The offset is 20 cents for every dollar in excess of the \$2,000 threshold. The whole family's medical expenses can be added together to meet this threshold.

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.