



R B G P R I V A T E

INDIVIDUAL TAXATION QUESTIONNAIRE 2018

OFFICE USE ONLY	
Received	Client Code

Notes on Completion of the Questionnaire and Workbook

- ✓ Please complete the 'Personal Details' box below.
- ✓ Please answer either "yes" or "no" to every question in sections A to E of the questionnaire.
- ✓ If you answer "yes" to a question please **complete** the nominated section of the enclosed **workbook**.
- ✓ If you are unsure as to your answer you will find information which may assist you in the nominated section of the workbook.
- ✓ If you have any queries about this questionnaire either note them in the space provided on the back page of the questionnaire or contact my office on **(02) 9380 8300**.
- ✓ Please complete and return the questionnaire, workbook and all relevant documentation to tax@rbgprivate.com or **PO BOX 88, Potts Point NSW 1335**

or drop into

44 Kellett Street, Potts Point NSW 2011

- ✓ Please give us your **feedback** if you see ways that we can improve this questionnaire.

Personal Details

Title (e.g., Mr, Ms, Mrs, Miss, Dr) _____ Given Names: _____

Surname: _____ Tax file number: ____ / ____ / ____

Home address: _____ Postcode _____

Postal address: _____ Postcode _____

Previous postal address: _____ Postcode _____

Telephone: (Home) _____ (Work) _____ (Mobile) _____

E-mail address: _____

Date of birth: ____ / ____ / ____ Occupation/s: _____

Full name of spouse/de facto: _____ Date of birth: ____ / ____ / ____

Dependant: _____ Date of birth: ____ / ____ / ____

Dependant: _____ Date of birth: ____ / ____ / ____

A Income		Yes	No	Page	Workbook reference	ITR ITEM
1	Salary or wages (on PAYG payment summaries)			1	I-1	1
2	Allowances, earnings, tips, directors' fees etc. - other than those shown on your PAYG Payment Summary			1	I-2	2
3	Employer lump sum payments			2	I-3	3
4	Employment termination payments (ETP)			2	I-4	4
5	Australian government allowances and payments (like Newstart, youth allowance and Austudy payments)			2 & 3	I-5	5
6	Australian government pensions and other allowances			3	I-6	6
7	Australian annuities and superannuation income streams			3	I-7	7
8	Australian superannuation lump sum payments			4	I-8	8
9	Attributed personal services income (PSI)			4	I-9	9
10	Interest received or credited			4 & 5	I-10	10
11	Dividends			5	I-11	11
12	Employee share schemes (ESS interests)			5	I-12	12
13	Partnerships, trusts and estates including cash management trusts			6 & 7	I-13	13
14	Net income/(loss) from business			7 & 8	I-14	15
15	Capital gains/(losses) from the disposal of any assets (Please read the relevant section in the workbook)			9	I-15	18
16	Other income (for examples refer to the workbook)			10	I-16	24
17	Rental property - net income			10 & 11	I-17	21
B Tax Offsets		Yes	No	Number	Workbook reference	ITR ITEM
1	Are you eligible for the Seniors and Pensioners tax offset?			12	TO-1	T1
2	Superannuation rebate for you or your spouse?			12	TO-2 & 3	T2 & T3
3	Did you live or spend more than 183 days in a zone area?			13	TO-4	T4
4	Did you incur out-of-pocket medical expenses relating to disability aids, attendant or aged care expenses?			13 & 14	TO-5	T5
5	Were you an invalid or an invalid carer for the 2018 financial year?			14 & 15	TO-6	T6
6	Do you have an unused Landcare and water facility offset from a previous year?			15	TO-7	T7
7	Did you contribute to an Early Stage Venture Capital Limited Partnership?			16	TO-8	T8
8	Have you made investments in an Early Stage Innovation Company (ESIC)?			16	TO-9	T9
9	Other non-refundable tax offsets - refer to the workbook			16	TO-10	T10
10	Other refundable tax offsets - refer to the workbook			17	TO-11	T11
11	Other tax offsets - refer to the workbook (private health insurance, low income, infrastructure borrowings or small business)			18	TO-12	

C Deductions		Yes	No	Page Number	Workbook reference	ITR ITEM
1	Work related car expenses			19 to 21	D-1	D1
2	Work related travel expenses			21	D-2	D2
3	Work related uniform, occupation specific or protective clothing and dry-cleaning expenses			21 to 23	D-3	D3
4	Work related self-education expenses			23 & 24	D-4	D4
5	Other work related expenses (Please read the relevant section in the workbook)			24	D-5	D5
6	Interest and dividend deductions			25	D-6	D7 and D8
7	Tax deductible gifts and donations of \$2 or more			25	D-7	D9
8	Cost of managing tax/financial affairs			25	D-8	D10
9	Undeducted purchase price of a pension or annuity			25	D-9	D11
10	Non-employer sponsored superannuation contributions			26	D-10	D12
11	Other deductions			26	D-11	D15
D Uncommon Items		Yes	No	Page Number	Workbook reference	ITR ITEM
1	Net farm management deposits or withdrawals			27	O-1	17
2	Did you receive any attributed foreign source income during the year? (foreign trusts, companies or life assurance policies)			27	O-2	19
3	Did you receive net salary or other income from overseas, or own foreign assets or property?			27	O-2	20
4	Do you have tax losses that were not recouped in prior years?			28	O-3	L1
5	Do you have a HELP debt?			28	O-4	A1
6	Did you stop full time education for the first time, or cease to be or become a resident of Australia?			28	O-5	A2
7	Did you receive, from the Tax Office, early payment interest?			28	O-6	C1
E Medicare		Yes	No	Page Number	Workbook reference	ITR ITEM
1	Are you entitled to a Medicare levy reduction or exemption?			29	M-1	M-1
2	Medicare levy surcharge (You must read the notes on page 29)			29	M-2	M-2



Client Queries

(Please make a note if you require clarification of any part of this questionnaire and we will contact you)



Tax Tips

- To ensure that you maximise your tax claims you should keep all your receipts.
- If you are maintaining a motor vehicle log book, you must record the purpose of the trip e.g., client meeting.
- If your claims for work related expenses exceed \$300 (apart from motor vehicle claims) you must be able to substantiate your claims with receipts.
- If you incur expenses of \$10 or less, and the total of these is \$200 or less for the year, you only need to record the details of these in your diary - you don't need a receipt.
- If a supplier's receipt does not sufficiently record the details of an item of expenditure, you should note supplementary details (e.g. supplier, date...) on the face or the back of the receipt.
- If you use your computer for both business and private purposes you must keep a time log for one month of each year.
- You are required by the Tax Office to keep your income tax returns and your receipts for 5 years from 31 October or, if later, from the date you lodge your income tax return.
- If you purchase a rental property, repairs undertaken within the first 2 years are generally not deductible, but are of a capital nature and subject to depreciation claims.
- If you purchase assets used for work purposes costing less than \$300, the cost is fully deductible in the year of purchase. Assets costing over \$300 (including software) must be depreciated. For business taxpayers in the Small Business Concessions System, the threshold is \$20,000. So any assets installed and ready for use, costing less than \$20,000 are immediately deductible. This threshold is also applicable for the 2018 and 2019 financial years.
- If you are a taxpayer in the Small Business Concessions System, you are eligible to prepay business expenses such as subscriptions, rent or insurances for up to 12 months and obtain a full tax deduction in the year in which the prepayment was made.
- If your taxable income is greater than \$90,000 (single), \$180,000 (family), you can avoid the Medicare levy surcharge by taking out private hospital insurance. Remember the additional levy applies to each day you do not have private health insurance cover.
- Capital Gains Tax – Where assets are acquired by individuals on or after 20 September 1985 and are held for at least 12 months, the individual is taxed on half the capital gain only. Accordingly, the maximum tax rate applicable to the gain is 23.5% (i.e. 50% of 47%).
- Capital Gains Tax – Where assets are acquired by individuals between 20th September 1985 and 21 September 1999 and have been held for at least 12 months, you may choose to include in your assessable income either:
 - a) half of the nominal gain or
 - b) the difference between the consideration on disposal and the indexed cost base frozen at 30 September 1999.
- Personal deductible superannuation contributions – If you want to contribute more superannuation than the employer contribution of 9.5% p.a., you can top up your claim to the maximum allowable contribution of \$25,000. You may wish to consider salary sacrificing the top up into super but you must have a prospective agreement with your employer.