



We understand
that time and
knowledge
are equally
important

CLIENT SERVICE SCHEDULE

1 July 2020

Making tax time simple. Enter your data & information into the Tax Return checklist provided. Then:

- Email your data to rsmnorthamoffice@rsm.com.au
- Post your data to PO Box 417 Northam WA 6401
- Drop off your data to 210 Fitzgerald St Northam
- Or call for a face to face interview

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AUDIT | TAX | CONSULTING





TAX RETURN ESSENTIALS

We know that tax time can be an interruption to your busy schedule. We're now making it quick and easy.

At RSM, we are committed to assisting you get your annual tax returns finalised in an efficient and cost-effective manner.

To assist you, we offer a drop off service during normal business hours. We can take care of your tax whilst you take care of other important matters.

If you prefer, we can also email your tax return to you with the ability to sign and return to us electronically.

This method helps you save time and money, getting your return lodged more efficiently.

Our fees are payable on completion and before lodging your tax returns.

We do not offer fee from refunds.

INDIVIDUALS	\$250 + GST = \$275
COUPLES	\$375 + GST = \$412.50

Additional Service Fees

- \$100 +gst Rental schedule (prices starting from)
- \$100 +gst Capital gains schedule (prices starting from)
- \$200 +gst Business schedule (prices starting from)
- For complicated matters and other services please enquire

INDIVIDUAL TAX RETURN CHECKLIST

Client name: _____ Client signature: _____

INFORMATION FOR YOUR TAX RETURN

Name:		Spouse name:	
DOB:		Spouse DOB:	
Occupation:		Occupation:	
Residential address:		Postal address:	
TFN:		Email:	
Phone:	W:	H:	M:
Bank details:	Acc. name:	Acc. no:	BSB:
Children's details:			

PERSONAL INCOME TAX RETURN(S)

Please supply all records with respect to the following:	Yes	No	N/A
PAYG payment summaries			
Government benefits (Centrelink etc)			
Investment income (dividend statements, interest statements, trust distribution year end statements, rental property agent statements)			
Tax free government pension amount and any child support provided for the year if applicable			
Investment records – details of investment purchases and sales			
Private health insurance year end statement			
Net medical expenses tax offset, from the 2016/17 financial year until 2019/20 claims for this offset are restricted to net eligible expenses for disability aids, attendant care or aged care. <ul style="list-style-type: none"> ▪ Net medical expenses in excess of \$2,218 (where family adjusted taxable income < \$180,000) ▪ Net medical expenses in excess of \$5,233 (where family adjusted taxable income > \$180,000) A summary is available from both Medicare and your health fund. Please note – to determine if your expenses are eligible as disability aids, attendant care or aged care please discuss this with your RSM adviser.			
For those that are self employed, details of personal superannuation contributions			
Expenses in relation to employment or investment income (a list of possible deductions is attached)			
Bank account detail for tax refund; e.g. BSB, account number and account holder name			
If you have overdue tax returns then lodgment date for your 30 June tax return is 31 October			

Motor vehicle details as at 30 June		
Vehicle description and cost	Number of work related kilometers travelled	Engine capacity, e.g. 3.0 ltr
Business/work related use as per your log book	Opening odometer reading	Closing odometer reading
Registration and insurance	Repairs and maintenance	Other

RENTAL PROPERTY

Property details			
Address of rental property:			
Date property purchased:		Date property first earned rental income:	
Number of weeks available for rent:		Number of weeks private use:	
Ownership details:	In your name	In joint names (please supply details)	

Income	
Gross rent:	\$
Other rental income:	\$

Expenses			
Advertising for tenants:	\$	Body corporate fees:	\$
Borrowing expenses:	\$	Cleaning:	\$
Council rates:	\$	Gardening/lawn mowing:	\$
Insurance:	\$	Interest:	\$
Land tax:	\$	Legal fees (include invoices):	\$
Pest control:	\$	Property management fees/commission:	\$
Repairs and maintenance (include invoices):	\$	Stationery, telephone and postage:	\$
Travel:	\$	Water charges:	\$
Other:	\$	Other:	\$

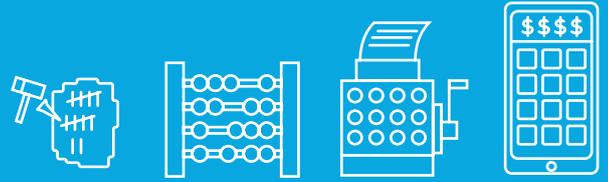
Depreciable items (if more than two items please attach a list)		
Item	Date purchased	Cost
		\$
		\$

Property Purchase / Improvements (if further space required please attach list)		
Item	Date	Cost

For multiple properties please copy this schedule.

For new property purchases include a copy of the settlement statement, details of costs of purchase including stamp duty and legal fees and details of borrowing expenses incurred.

We also recommend that you engage a Quantity Surveyor to prepare a depreciation report in respect of your property. We can provide you with a referral if required.



INDIVIDUAL TAX RETURN DEDUCTIONS CHECKLIST

When completing your tax return, you're entitled to claim deductions for some expenses that are directly related to earning your income. The expense must not be a private, domestic or capital expense. If the expense was both work-related and private or domestic, you can only claim a deduction for the work-related portion.

POSSIBLE DEDUCTIONS YOU MAY CLAIM

- Work related car expenses
 - Log book method
 - Cents per kilometre method
- Work related domestic and overseas travel expenses
- Work uniform and protective clothing expenses
- Work related self-education expenses
- Other work related expenses
- Tools of trade/equipment
- Home office running expenses
- Computer equipment, software and computer supplies
- Telephone/mobile phone
- Stationery
- Subscription and union fees to trade, professional or business associations
- Books, trade journals and periodicals
- Magazine and newspaper subscriptions
- Sun protection products (i.e. sunscreen and sunglasses)
- Conventions, conferences, courses and seminars
- Income protection insurance (excluding death, total/permanent disability)
- Interest and dividend deductions (investment)

DOCUMENTARY EVIDENCE YOU NEED TO KEEP

- Log book and written evidence of all car expenses, (i.e. lease payments, rego insurance, repairs etc), totalled fuel costs and if new vehicle, require full details including purchase contract, financing and hire purchase contracts
- Details of how you calculated the number of kms travelled
- Fund details of any travel allowances received including receipts for airfares, accommodation, hire cars, meals and incidental expenses
- Receipts for uniforms, protective clothing, mending/repairs and dry cleaning
- All receipts (other than HELP) such as course fees, books and stationery, travel to classes (i.e., diary entries and number of kms)
- Itemised and totalled list showing date purchased, description and cost (per item)
- Cleaning, electricity and heating, depreciation of office furniture and telephone
- Date of purchase and price of equipment or software and estimated business use percentage. Summary of all other computer supplies
- Summary of annual costs together with estimated business use percentage
- Itemised and totalled list of annual costs of work related telephone, internet and mobile phone costs
- Course fees, travel expenses, parking, accommodation and meals, etc.
- Insurance companies' statements of annual tax deductible amount
- Account keeping fees, ongoing management fees, interest on borrowings to acquire shares, advice relating to changing investments



TERMS OF ENGAGEMENT

This information brochure is to confirm our understanding of the terms of our engagement and the nature and limitations of the services we will provide.

Purpose, Scope and Output of the Engagement

We have agreed to prepare your income tax returns and assist you with meeting your income tax obligations to the Australian Taxation Office. The purpose of these services is to enable you and your related entities to comply with the taxation law requirements. The procedures we will perform will be limited exclusively to those related to this purpose. As a result no audit or review will be performed and, accordingly, no assurance will be expressed. Our engagement cannot be relied upon to disclose irregularities including fraud, other illegal acts and errors that may exist. However, we will inform you of any such matters that may come to our attention.

This engagement will be conducted in accordance with the relevant professional and ethical standards issued by the Accounting Professional & Ethical Standards Board Limited.

Relative Responsibilities

The taxation laws confer on you certain rights (such as to challenge a decision of, or an assessment issued by, the Australian Taxation Office) but also impose obligations on you (such as the keeping and retaining of adequate and accurate records and the filing of relevant returns with the Australian Taxation Office within the required time limits).

You must provide all information and documents relevant to the proper performance of the assignment in a reasonable time prior to any lodgement dates. This includes promptly advising us of anything that occurs during the assignment to render information already provided misleading or incomplete, or advising of any change in your circumstances relevant to the work. If during the engagement you become aware of any conflict of interest or there is a change of circumstances which may result in a conflict, you must advise us.

There are provisions in the Taxation Administration Act 1953 that may provide you with "safe harbours" from administrative penalties for incorrect or late lodgement of returns if, among other things, you give us "all relevant taxation information" in a timely manner. Any failure by you to provide all such information and documentation, both voluntarily and in answer to our questions, may affect your ability to access the safe harbour provisions and will be taken into account when assessing the extent to which we have discharged our obligations to you.

This means it is to your advantage to give us all information necessary for us to do the work. You are required to arrange for reasonable access by us to relevant individuals and documents, and you shall be responsible for both the completeness and accuracy of the information supplied to us.

We will act in your best interest to the extent that those actions comply with the law. We will separately account to you for all money and other property received from you or for you other than money received from you in payment of our fees for services already rendered.

Fees and Charges

Our fees, which will be billed from time to time, will be based on the time required by the individuals assigned to the engagement, plus direct out of pocket expenses.

Limitation of Liability

Our liability is limited by a scheme approved under Professional Standards Legislation. Further information on the scheme is available from the Professional Standards Councils website: <http://www.psc.gov.au/>



Confidentiality

In conducting this engagement, information acquired by us in the course of the engagement is subject to strict confidentiality requirements. That information will not be disclosed by us to other parties except as required or allowed for by law, or with your express consent.

Electronic Communication

Unless otherwise agreed with you, we may correspond by means of the Internet or other electronic media or provide information to you in electronic form. We may also deliver our final report or other key documentation in electronic form. Unless agreed otherwise, we may accept any correspondence received containing electronic signatures as having been signed by yourselves. Where you request to receive electronically any report or correspondence containing opinions or advice, we will not be responsible for any unauthorised copying, interception, interference or delivery failure of the transmission. While it is our policy to check our email correspondence and other electronic information with anti-virus software, we similarly cannot guarantee that transmissions or other electronic information will be free from infection.

Privacy

We are committed to complying with the Privacy Act 1988 (Cth) and the Australian Privacy Principles when collecting, holding, using or disclosing personal information concerning your shareholders, members, customers, employees and other individuals with whom you have dealings ("stakeholders"). Our Privacy Policy (which can be accessed at <http://www.rsm.com.au/Privacy>) contains information about how stakeholders can access and seek correction of their personal information held by us and complain to us about a breach of the Australian Privacy Principles, and how we will deal with such a complaint.

Ownership of documents

All original documents obtained from the client arising from the engagement shall remain the property of the client. However, we reserve the right to make a reasonable number of copies of the original documents for our records. The firm has a policy of exploring a legal right of lien over any client documents in our possession in the event of a dispute. The firm has also established dispute resolution processes.

Confirmation of Terms

Our full standard terms and conditions are detailed at <http://www.rsm.com.au/engagement-terms> and our engagement with you will be governed by the applicable terms which may be updated from time to time.

Acceptance of our services in conjunction with this information brochure indicates that you understand and accept the arrangements.



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