

TAX CHECKLIST – INDIVIDUAL

Surname:	First Name:	TFN no:
Address:		Post:
Date of birth: / /	Contact no:	EMAIL:
VISA type:	Occupation during the year:	
Bank details for your refund:	Account name: BSB number: Account number:	

Income

1. Number of Jobs:
2. Did you receive any Interest income during the year? Yes No Amount \$
3. Did you receive any Dividend income during the year? Yes No
4. Did you dispose of any investments during the year? Yes No
5. Did you receive a Distribution from a Partnership or Trust? Yes No
6. Did you receive any Rental income? Yes No
7. Did you receive any Foreign Income? Yes No
8. Were you a Working Holiday Maker? (Visa 417 or Visa 462) Yes No
9. Were you an Australian Resident for the full financial year? Yes No

Deductions

10. Did you use your vehicle for work travel during the year? Yes No

Vehicle make/model	<input type="text"/>
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Total work kilometres travelled for the year:

Provide reason(s) for travel:

*E.g. Carry bulky tools or equipment that you cannot leave at work, attend conferences or meetings, deliver items or collect supplies, perform itinerant work, etc. *Where travel has exceeded 5,000kms please include details of all MV expenses incurred and your business usage percentage (determined via the use of a log book over a continuous period of 12 weeks).*

11. Did you incur any work-related travel expenses such as flights, tolls, parking, etc.?

Details	Cost	Receipts
<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No

12. Did you incur any work-related uniform*, clothing, laundry, protective equipment?

Details	Cost	Receipts
<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="text"/>	<input type="text"/>	<input type="checkbox"/> YES <input type="checkbox"/> NO

13. Did you have any self-education expenses relating to your job? Yes No

Date	Description	Cost

14. Did you incur any other work-related expenses?

Date	Description	Cost	Percentage
	Professional memberships and subscriptions		
	Professional journals/trade magazines		
	Stationery and home office expenses		
	Depreciable assets bought during year (i.e. laptop)		
	Income protection insurance premiums		100%
	Mobile phone expenses (How much per moth use for work)		
	Tools and equipment		

**Please provide your work-related percentage of the cost (e.g. mobile phone used 40% for work, laptop used 20% for work)*

15. Did you make any donations of \$2 or more?

Recipient	Amount

16. What was your tax preparation fee last year?

17. Did you have a spouse during the year?

YES NO

Your spouse's full name:

Your spouse's date of birthday:

Number of days you were together during the year:

Taxable income of spouse (de-facto or married);

18. Did you pay any child support?

YES NO

Amount paid:

19. Do you have dependent children? If so, how many?

20. For the whole of the financial year did you and you all dependents have private patient hospital cover?

YES NO

If you had private health during the year, please attach your annual statement.

ENGAGEMENT LETTER

/ /2021

Terms of Engagement – Professional Accounting Services

Thank you for selecting us to conduct your professional accounting needs. We look forward to working with you. We realise how important it is to understand your needs and we have prepared the attached Terms of Engagement (**TE**) to clarify the scope of work and other important terms. It is important that you read the TE before you indicate that you agree, which you can do by letting us know that you are happy to proceed.

The scope of work may fall within the CPA Australia Ltd Professional Standards (Accountants) Scheme (**Scheme**), which facilitates improvements to industry professional standards and protects consumers. Accordingly, we need to notify you of the following:

“Liability limited by a scheme approved under Professional Standards Legislation.”

Alternatively, if you want to clarify anything in the TE please call us on 08 9275 7888

Yours sincerely,

M&H Tax and Accounting

Terms of Engagement for Public Accounting Services

Between M&H Tax and Accounting (**us** or **we** or **our**) and _____ (client name), (**you** or **your**) for the Term specified.

1. Purpose

This Terms of Engagement for Public Accounting Services (**TE**) confirms our understanding of the engagement and the nature and limitations of services provided.

2. Term

2.1 This TE will commence at the time you indicate acceptance and will continue the conclusion of the scope of work output .

3. Scope of work

We will provide you with professional accounting services in compliance with *APES Standard 110 Code of Ethics (Code)*, including:

- taxation services in accordance with *APES Standard 220 Taxation Services and the Code of Professional Conduct*

pursuant to Tax Agent Services Act 2009.

3.2 We will provide you with the following output : Individual Tax Return within the agreed time frames.

3.3 We will provide the scope of work output within the specified timeframe or within a reasonable period considering the context of the services.

3.4 Unless otherwise specified in this TE or letter of engagement, audit and assurance or review are not included in this engagement.

4. Our Promise

4.1 We will perform procedures (guided by the APES suite of standards) required that are directly related to the engagement consistent with our Fundamental Principles of integrity, objectivity, professional competence and

due care, confidentiality, professional behaviour, and identifying, avoiding and dealing with conflicts of interests.

4.2 We will seek to understand your requirements and provide you services confidentially and professionally.

4.3 We will document sufficient and appropriate records of the procedures performed for the TE, which may be subject to quality review by CPA Australia under APES 320 Quality Control for Firms.

5. Our obligations

5.1 We are obliged to consider whether our clients create any threats to compliance with our Fundamental Principles and where we cannot reduce the risk to an acceptable level we are obliged to cease the TE under the Code (section 320)

	to decline or cease the client engagement.		knowledge or your particular circumstances.		payable within 30 days of receipt.
5.2	We have a duty to act in your best interests, unless this duty is inconsistent with our duty to act in the public interest.	6.5	You are responsible for retaining paperwork for as long as legally required.	9.	Ownership of materials
				9.1	You own all original materials given to us.
5.3	If this TE involves taxation services, we will inform you:	6.6	If the TE includes taxation services:	9.2	We own all materials produced by us that resulted from our skill and attention to the extent that the materials produced by us incorporate any original materials you give to us.
	(a) of your (or your employer's) rights and obligations available under taxation law, including any rights that might be available to seek a private ruling and the lodging of objections and appeals against adverse positions adopted by revenue authorities		(a) you have obligations under self-assessment to keep full and proper records in order to facilitate the preparation of accurate returns	9.3	We may exercise a lien of your documents in our possession in the event of a dispute, which will be handled in accordance with our firm's dispute resolution process.
	(b) of any possible penalties and other legal tax consequences to enable you to make an informed decision.		(b) you must retain paperwork for a period of five years after the assessment as you may be subject to an Australian Taxation Office review	9.4	Subject to the payment of all outstanding professional fees and disbursements owing to us, we will provide you with materials produced by us for you in the event you engage the services of another practitioner and the materials are required by your new practitioner.
5.4	If the TE includes financial reporting, we have a duty to identify non-compliance that may materially impact your business's financial integrity. We will first discuss our concerns with you, your internal auditor, management or governance office holders. We may also decide, based on the imminence of a breach likely to cause substantial harm to third parties including the public, to notify a regulatory authority without raising our concerns with you first.	7.	Third Party Involvement		
		7.1	We may from time to time engage third party specialist professionals and other public practitioners, where warranted to obtain the advice you need or to assist us to provide our service to you. These may include cloud service providers and outsourced service providers.	10.	Privacy
				10.1	Our collection use and disclosure of your personal information (PI) may be subject to the <i>Privacy Act 1988</i> (Cth) and accordingly we will only collect PI about you that relates to the TE. We may disclose PI about you with your implied consent for the primary purpose of this TE or to third parties by express consent or as required by law.
		7.2	We will seek your consent if third party involvement is likely to exceed the fixed price (if applicable).		
5.5	We are responsible for maintaining records for a period of 5 years unless otherwise required by legislation.	8.	Fees and Billing	10.2	We may collect PI about you, your representatives, your clients and others when we provide services to you. If we do, you agree to work with us to ensure that we both meet our respective obligations under the <i>Privacy Act 1988</i> (Cth). Your obligations may include ensuring your privacy policy and contracts include a reference to your collection practices, how you will use the PI and that you may disclose the PI to an agent for public accounting services.
		8.1	If the engagement involves the use of trust monies, we will manage those funds in accordance with APES 310 Dealing with Client Monies.		
6.	Your obligations	8.2	Our professional fees will be calculated on a fixed fee which will be specified in the letter of engagement. If no method is specified, our fees will be calculated on a time-cost basis at a rate of \$110 per hour.	10.3	Where an outsourced service requires the disclosure of PI to an overseas recipient, we will take reasonable steps to ensure, by contract or otherwise, the recipient complies with the Australian Privacy Principles.
6.1	You are responsible for full disclosure of all relevant information.			10.4	Your PI may be disclosed to CPA Australia Ltd and its service providers (if
6.2	You are responsible for your own record keeping relating to your affairs.				
6.3	You provided us with relevant income and expense records relating to your affairs.	8.3	Our invoices may also include disbursements paid by us. These may include photocopying charges, telephone and facsimile transmission charges, travel fares and expenses, stamp duty and fees paid to third parties such as couriers, registration fees or fees for other professionals. These may be in addition to the fixed price (if applicable).		
6.4	You are responsible for the reliability, accuracy and completeness of the particulars and information provided to us, and, if the TE includes financial reporting, the accounting records and disclosures of all material and relevant information provided to us. Accordingly, any advice given to you is only an opinion based on our	8.4	Unless other payment terms are agreed, each invoice is		

- requested) for the purpose of conducting a quality review assessment on the services provided, which is aimed at maintaining high industry professional standards. CPA Australia Ltd will handle your personal information in accordance with the [CPA Australia Privacy Policy](#).
- 11. Confidentiality**
- 11.1 We have an ethical duty of confidentiality, which means we must not share or disclose your details of this TE to anyone, except as otherwise specified in this clause, without your consent unless required to by law.
- 11.2 We may disclose details and records of the services provided to you to CPA Australia Ltd, (if requested) for the purposes of conducting a quality review assessment aimed at maintaining high industry professional standards.
- 12. Professional Indemnity Insurance (PII)**
- 12.1 We hold professional indemnity insurance of at least the minimum amount prescribed in the CPA Australia Ltd By-Laws or as required by law. Our PII cover at the time of this TE is <insert cover>.
- 13. Professional Standards Scheme & Limitation of Liability**
- 13.1 We participate in the CPA Australia Ltd Professional Standards Scheme (Scheme), which facilitates the improvement of professional standards to protect consumers and may limit our liability to you in a cause of action.
- 13.2 The Scheme applies to professional accounting services including accounting, bookkeeping, taxation, auditing and assurance, insolvency and corporate reconstruction, management accounting, management consulting, forensic accounting, valuation services.

_____ (Client Name) has read, understood and agrees to the provisions of this Terms of and has directed their duly authorised representative to execute this Terms of Engagement.

_____ (Client Name)

By: _____

Print Name: _____

Title: _____

Date: ___ / ___ / _____

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