Siganos & Co

COMPANY TAX RETURN CHECKLIST

Chartered Accountants & Tax Agents · Sydney NSW · Company Returns

TAX YEAR (FY): ____________

1. COMPANY DETAILS

Full Company Name	
Trading Name (if different)	
Australian Company Number (ACN)	
Australian Business Number (ABN)	
Company Tax File Number (TFN)	
Date of Incorporation	Location **of Incorporation**
Registered Office Address	
Principal Place of Business (if different)	
Industry / Nature of Business	

	YES	NO
Is this the company's first year of lodgement?	[ ]	[ ]
Is the company a Base Rate Entity (BRE) — aggregated turnover < $50M?	[ ]	[ ]
Is the company a Small Business Entity (SBE) — aggregated turnover < $10M?	[ ]	[ ]

Base Rate Entities pay a lower company tax rate (25% for BRE; 30% standard rate). Please confirm the company's aggregated annual turnover and passive income percentage.

2. DIRECTORS & OFFICEHOLDERS

Please provide details of all current directors and officeholders.

Director / Officer Full Name	Role	TFN	Date Appointed

	YES	NO
Did any directors change during the year?	[ ]	[ ]
Are any directors also employees of the company?	[ ]	[ ]

3. SHAREHOLDERS

List all shareholders. For companies with more than 4 shareholders, attach a separate register.

Shareholder Full Name / Entity	TFN / ACN	Shares Held	% Interest

	YES	NO
Were there any share transfers or new share issues during the year?	[ ]	[ ]
Did the company pay any dividends during the year?	[ ]	[ ]

If dividends were paid, please provide the dividend amount, franking percentage, and a copy of the dividend statement for each shareholder.

4. COMPANY DOCUMENTS

Please provide copies of the following documents where applicable:

	PROVIDED	N/A
• Company constitution (if amended during the year)	[ ]	[ ]
• Board minutes / resolutions (for the year)	[ ]	[ ]
• Prior year company tax return (if new client)	[ ]	[ ]
• Prior year financial statements	[ ]	[ ]
• ATO correspondence received during the year	[ ]	[ ]
• ASIC annual review / confirmation statement	[ ]	[ ]
• Loan agreements (shareholder loans, related-party loans)	[ ]	[ ]

5. COMPANY INCOME

Trading / Business Income

- Gross sales / trading income $
- Less: Returns, allowances & discounts $
- Less: Cost of goods sold (COGS) $

Other Income

- Interest income
- Dividend income (attach dividend statements)
- Franking credits attached to dividends received
- Rental income
- Trust / partnership distributions received
- Government grants & subsidies
- Other income

Capital Gains

Did the company dispose of any assets during the year? YES NO

Note: Companies are NOT eligible for the 50% CGT discount. Please provide: date of acquisition, date of disposal, proceeds, cost base, and improvement costs for each asset disposed of. OR provide the disposal of assets details include dates

- Net capital gain / (loss)

6. COMPANY DEDUCTIONS

Operating Expenses

- Accounting & audit fees
- Advertising & marketing
- Bank charges & interest on loans
- Cleaning
- Computer & software / IT expenses

- Depreciation & amortisation
- Insurance
- Legal fees
- Motor vehicle expenses
- Postage, stationery & printing
- Rent / lease of premises
- Repairs & maintenance
- Salaries & wages (including director fees)
- Superannuation contributions (employees)
- Fringe benefits tax (FBT) paid
- Telephone & internet
- Travel & accommodation
- Subscriptions & memberships
- Other deductions

7. DEPRECIATION & CAPITAL ALLOWANCES

	YES	NO
Did the company acquire any new depreciable assets during the year?	[ ]	[ ]
Did the company dispose of any depreciable assets during the year?	[ ]	[ ]
Is the company using the Simplified Depreciation Rules (SBE)?	[ ]	[ ]

Temporary Full Expensing / Instant Asset Write-Off: SBEs may immediately deduct eligible depreciable assets. Please provide a list of all assets purchased during the year with the purchase date, description, and cost for each item.

	PROVIDED	N/A
• Asset register (opening balances)	[ ]	[ ]
• Invoices for new asset purchases	[ ]	[ ]
• Details of assets disposed of or written off	[ ]	[ ]

8. GST & BAS

	YES	NO
Is the company registered for GST?	[ ]	[ ]
Were all BAS lodgements submitted on time for the year?	[ ]	[ ]
Does the company use cash or accruals basis for GST? Please circle: Cash / Accruals	[ ]	[ ]

	PROVIDED	N/A
• All BAS / IAS lodgements for the year	[ ]	[ ]
• PAYG withholding payment summaries / STP finalisation	[ ]	[ ]
• Fuel tax credit records (if applicable)	[ ]	[ ]

9. PAYROLL & SUPERANNUATION

	YES	NO
Did the company employ staff during the year?	[ ]	[ ]
Were all superannuation guarantee (SG) contributions paid on time? SG rate: 11.5% for FY2024–25; 12% from 1 July 2025	[ ]	[ ]
Is the company registered for Single Touch Payroll (STP)?	[ ]	[ ]
Did the company provide any fringe benefits to employees or directors?	[ ]	[ ]
Were payroll tax obligations met for the relevant state(s)?	[ ]	[ ]

	PROVIDED	N/A
• STP finalisation / EOFY payroll summary	[ ]	[ ]
• Superannuation contribution receipts / clearing house statements	[ ]	[ ]
• FBT return and supporting records (if applicable)	[ ]	[ ]
• Workers’ compensation policy & premium details	[ ]	[ ]

10. ASSETS & LIABILITIES

Please provide details of company assets and liabilities as at 30 June to enable preparation of the balance sheet.

Current Assets

- Cash / bank account balances (attach statements)
- Accounts receivable / trade debtors
- Inventory / stock on hand (at cost or NRV)
- Prepayments & other current assets

Non-Current Assets

- Property, plant & equipment (at cost)
- Less: accumulated depreciation
- Investments (shares / managed funds — attach EOFY statements)
- Intangible assets (goodwill, IP, trademarks)

Current Liabilities

- Accounts payable / trade creditors
- GST / PAYG / tax liabilities payable to ATO
- Accrued expenses & other current liabilities
- Short-term borrowings / overdraft

Non-Current Liabilities

- Long-term loans / borrowings
- Shareholder loans (Division 7A — see Section 11)
- Other non-current liabilities

11. DIVISION 7A & RELATED PARTY TRANSACTIONS

	YES	NO
Did the company make loans to shareholders or their associates?	[ ]	[ ]
Did the company make payments to shareholders / associates (not salary)?	[ ]	[ ]
Were there unpaid present entitlements owed to the company from a trust?	[ ]	[ ]
Were there transactions between the company and related entities?	[ ]	[ ]

Division 7A applies to loans, payments, or forgiven debts from a private company to a shareholder or associate. These must be placed on a complying loan agreement with minimum benchmark interest charged (ATO rate: 8.27% for FY2024–25). Failure to comply results in the amount being treated as an unfranked dividend. Please provide all details of shareholder loans and related-party transactions for the year.

12. FRANKING ACCOUNT

- Opening franking account balance (1 July) $ ____________
- Tax instalments paid during the year (PAYG instalments) $ ____________
- Tax paid on prior year assessment $ ____________
- Franking credits attached to dividends received $ ____________

- Less: franking debits (dividends paid, refunds) $
- Closing franking account balance (30 June) $

	YES	NO
Did the company pay any PAYG tax instalments during the year?	[ ]	[ ]
Does the company wish to vary its PAYG instalment for the coming year?	[ ]	[ ]

13. OTHER MATTERS

Current Liabilities Continued

	YES	NO
Did the company carry forward any prior year tax losses?	[ ]	[ ]
Did the company have any R&D activities (Research & Development)?	[ ]	[ ]
Is the company involved in any tax disputes or ATO audits?	[ ]	[ ]
Does the company have international transactions or related-party dealings?	[ ]	[ ]
Was the company involved in any restructuring or business sale during the year?	[ ]	[ ]

Crypto & Foreign Income

Foreign Income — if the company received foreign income, provide recent overseas tax returns and foreign tax paid documentation.

Funds & Cryptocurrency — We will require tax statements / summaries from all funds & cryptocurrency platforms. For Cryptocurrency activity we recommend Koinly (koinly.io) — compliant with Australian Tax laws & supported by over 20 countries.

- Foreign income — country and amount
- Foreign tax paid ($)
- Crypto / digital assets — platform and summary attached?
- Funds / managed investment tax statement attached?

14. BANKING DETAILS

Please provide the company's bank account details for any tax refund to be credited by the ATO.

Bank Name

Account Name

BSB/Accounts

Software:

15. NOTES & OTHER COMMENTS

16. AUTHORISED OFFICER DECLARATION

I/We declare that the information provided in this checklist is true, correct and complete. I/We understand that it is an offence to knowingly make a false or misleading statement to the ATO. I/We authorise Siganos & Co Pty Ltd to prepare and lodge the company tax return on our behalf.

Authorised Officer / Director ______________________ **Date** ______________