BNR R PARTNERS ... specialising in the taxation of Estates and Trusts

Contact Details

Practice Name:				
Contact Name:	Your Reference:			
Postal Address:				
Suburb:	State: Post Code:			
Phone: () Email:				
Deceased Estate Income Tax Return				
Existing Client Full Name of Estate:				
New Client Details				
Title: Mr Mrs Miss Other	Family Name:			
First Name:	Middle Name:			
Date of Birth:	Date of Death:			
TFN of Deceased:	If unknown, would you like BNR to lodge Yes No No			
Last known residential address of Deceased				
Address:				
Suburb:	State: Post Code:			
Are you authorised to act on behalf of the Executor ?	*Yes No			
Are you ready to distribute the Estate and require tax clearance ?	*Yes No * Mandatory Fields			
Primary documents required (only required for new clients) *The documents below must be supplied on submission of request				
Attached	To be provided Not applicable			
Will of the Deceased / Letter of Administration*				
Epitome (if applicable)				
Probate				
Statement of Assets & Liabilities (at date of death)*				
	C 3170 PO Box 1337, Waverley Gardens, VIC 3170			

estates@bnrpartners.com.au | www.bnrpartners.com.au

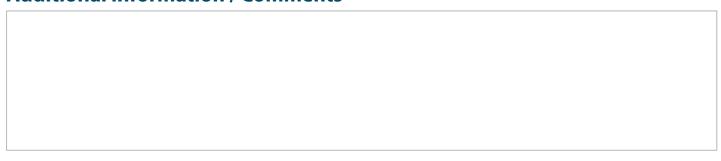
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Secondary documents required

Note: The documents below must be supplied where applicable

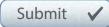
To be				
Income	Attached	provided	Comments	
Prior year Income Tax Return				
Prior year Notice of Assessment				
PAYG W/holding Payment Summary	,			
Dividend Statements				
Managed Funds Tax Statements				
Rental Income & Expenses				
Bank Statements				
Trust Acccount statements				
Accommodation bond payout				
Details of any Superannuation or Annuity payments				
Funeral Bonds				
Investment disposal details				
Expenses				
Tax related expenses				
Tax Agent fees				
Other information				
Private Health Insurance details				

Additional information / Comments





* Mandatory Field





Level 1, 327-333 Police Road, Mulgrave VIC 3170 | PO Box 1337, Waverley Gardens, VIC 3170 estates@bnrpartners.com.au | www.bnrpartners.com.au



B N R PARTNERS ... specialising in the taxation

Terms and Conditions

Terms of Engagement

This document 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

This firm will provide accounting and taxation services which will be conducted in accordance with the relevant professional and ethical standards issued by the Accounting Professional & Ethical Standards Board Limited (APESB). The extent of our services will be limited exclusively for 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 come to our attention.

Our professional services will be provided to prepare an Income Tax Return for distribution to the relevant specific organisation or party for the purpose specified in the report or as agreed. We disclaim any assumption of responsibility for any reliance on our professional services to any party other than as specified or agreed, and for the purpose which it was prepared. Where appropriate, our report will contain a disclaimer to this effect.

Responsibilities

Please be aware that:

- (a) responsible for the accuracy and completeness of the particulars and information provided in relation to taxation services and rests with the tax payer or their personal legal representative.
- (b) any advice given is only an opinion based on our knowledge of the taxpayers particular circumstances; and
- (c) a taxpayer has obligations under self assessment to keep full and proper records in order to facilitate the preparation of accurate returns. It is the taxpayer's responsibility to keep those records for five (5) vears.

Any information acquired by us in the course of our engagement is subject to strict confidentiality requirements. Information will not be disclosed by us to other parties except as required or allowed for by law or professional standards, or with your express consent. Our files may, however, be subject to review as part of the quality control review program of CPA Australia which monitors compliance with professional standards by its members. We advise that by accepting these terms you acknowledge that, if requested, our files relating to this engagement will be made available under this program. Should this occur, we will advise you. The same strict confidentiality requirements apply under this program as apply to us.

You agree to work with us to ensure that we both meet the obligations that we each may have under the Privacy Act 1988 (Cth) (as amended) (Privacy Act). The obligations may include notifying the relevant person to whom the personal information relates who we are and how we propose to use their personal information. Where you have collected personal information, you confirm that you have collected the personal information in accordance with the Privacy Act, that you are entitled to provide this personal information to us and that we may use and disclose the personal information for the purpose/s we provide our services to you. We will handle personal information in accordance with the Privacy Act.

A taxpayer is responsible under self assessment to keep full and proper records in order to facilitate the preparation of a correct return. Whilst the Commissioner of Taxation will accept claims made by a taxpayer in an income tax return and issue a notice of assessment, usually without adjustment, the return may be subject to later review. Under the taxation law such a review may take place within a period of up to four (4) years after tax becomes due and payable under the assessment. Furthermore, where there is fraud or evasion there is no time limit on amending the assessment. Accordingly, care should be taken to check the return for accuracy before it is signed.

Where the application of a taxation law to a particular circumstances is uncertain taxpayers have the right to request a private ruling which will set out the Commissioner's opinion about the way a taxation law applies, or would apply, to them in those circumstances. A description of all of the facts (with supporting documentation) that are relevant to your scheme or circumstances must be provided in a private ruling application. If there is any material difference between the facts set out in the ruling and what the taxpayer actually does the private ruling is ineffective.

If a taxpayer relies on a private ruling received, the Commissioner must administer the law in the way set out in the ruling, unless it is found to be incorrect and applying the law correctly would lead to a better outcome. Where a taxpayer disagree with the decision in the private ruling, or the Commissioner fails to issue such a ruling, they can lodge an objection against the ruling if it relates to income tax, fuel tax credit or fringe benefits tax. The time limits in lodging an objection will depend on whether you are issued an assessment for the matter (or period) covered by the private ruling.

Fees

Our fee arrangement is based on the expected amount of time and the level of staff required to complete the accounting/taxation services selected. This fee arrangement is detailed under the fees tab of this portal. Should fees be anticipated to exceed this amount, then you will be contacted to discuss the estimated fee increase prior to us undertaking any additional work. Such increases typically relate to a high volume of Capital Gains tax events.

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. professionalstandardscouncil.gov.au

Ownership of documents

All original documents obtained from the client arising from the engagement shall remain the property of the client or their personal legal representative. However, we reserve the right to make a reasonable number of copies of the original documents for our records.

Our engagement will result in the production of Income Tax Return/s and where applicable beneficiary statements. Ownership of these documents will vest in you. All other documents produced by us in respect of this engagement will remain the property of the firm.

Confirmation of Terms

Acceptance of our services by selecting the tick box in this submission, indicates that you understand and accept these terms and conditions. This information will be effective for future engagements for this taxpayer unless we advise you of any change



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