

BAS COMPLETION CHECKLIST/INFO



Non-Cloud Software Clients

QUARTER ENDED	ATO AGENT LODGMENT DUE DATE	H+CO INFORMATION DUE DATE
31 MARCH	25 th May	30 th April
30 JUNE	25 th August	31 st July
30 SEPTEMBER	25 th November	31 st October
31 DECEMBER	28 th February	31 st January

Information Required

As late lodgement penalties can be applied by the ATO, please forward the appropriate documents and ensure your latest accounting file for the quarter is fully reconciled and **forward to our office** no later than the **H+CO Information Due Date** applicable to this quarter as defined above. This will enable us to complete the BAS and forward it to you for signing before the required date of lodgement.

Please ensure information relating to all aspects of the activity statement is provided. To assist you we have enclosed a schedule of information that would likely be required to assist in preparing the activity statement.

Please note a BAS is required to be lodged even if an entity has not made any taxable supplies or the net amount of tax due is nil. Accordingly a nil BAS will need to be prepared, forwarded to you for signing and lodgement.

If you wish to discuss any matters, please contact this office.

Yours sincerely
HAILSTON + CO

A handwritten signature in black ink, appearing to read 'C. Hailston'.

CRAIG HAILSTON
Principal

BAS COMPLETION CHECKLIST/INFO



Goods and Services Tax

(Include items that are applicable to your business)

- Cashbook/Accounting Software Backup File
 - Trial balance and general ledger [where applicable]
 - Bank reconciliation with copy of bank statement
 - Details of:
 - sales credit, refund or adjustments notes
 - bad debts written off
 - bad debts written off now recovered
 - expenses not supported by a tax invoice including petty cash expenses
 - previous period expenses now supported by a tax invoice
 - Other details:
 - Closing Stock / Work in Progress at period end
 - Copies of any invoices for capital assets purchased including any loan documentation.
 - Other items
-

Fuel Tax Credit

(Include items that are applicable to your business)

- Total number of litres for the period
-

Amounts withheld from employees and others

(Include items that are applicable to your business)

- Total amount of salary and wages including commissions, directors fees, eligible termination payments and non cash benefits paid
 - Amount of tax withheld from total salaries and wages paid
 - Amount withheld from investment distributions as a tax file number was not quoted
 - Amount withheld from creditors payments as an ABN was not quoted
-

Pay As You Go Instalment

(Include items that are applicable to your business)

- Details of any partnership or trust instalment income for the period
-