



Selling or closing your business – checklist

This checklist supplements [Selling or closing your business – things to consider](#). Check off items in the checklist as you work your way through the information in that publication.

You can complete this checklist electronically. You can also save it to your personal hard drive and print it for your records.

Have you considered and met any obligations you may have for the following topics as explained in [Selling or closing your business – things to consider](#)?

ITEM	TOPIC	YES	ITEM	TOPIC	YES
1	Goods and services tax		4	Superannuation	<input type="checkbox"/>
1.1	Disposing of capital assets	<input type="checkbox"/>	5	Demergers	<input type="checkbox"/>
1.2	Margin scheme	<input type="checkbox"/>	6	Finalising employee/independent contractor obligations	<input type="checkbox"/>
1.3	Sale of a going concern	<input type="checkbox"/>	7	Record keeping obligations	<input type="checkbox"/>
2	Capital gains tax		8	Lodging final income tax returns	
2.1	Overview	<input type="checkbox"/>	8.1	Companies	<input type="checkbox"/>
2.2	Calculating a capital gain	<input type="checkbox"/>	8.2	Partnerships	<input type="checkbox"/>
2.3	Small business concessions	<input type="checkbox"/>	8.3	Trusts	<input type="checkbox"/>
2.4	Earnouts	<input type="checkbox"/>	9	Cancelling registrations	
2.5	Event K6	<input type="checkbox"/>	9.1	Australian business number	<input type="checkbox"/>
2.6	Buy/sell agreements	<input type="checkbox"/>	9.2	Digital certificate	<input type="checkbox"/>
2.7	Cap election	<input type="checkbox"/>			
2.8	Roll-over statement	<input type="checkbox"/>			
3	Division 7A				
3.1	Overview	<input type="checkbox"/>			
3.2	Debt forgiveness	<input type="checkbox"/>			
3.3	Commissioner's discretion	<input type="checkbox"/>			
3.4	Calculator and decision tool	<input type="checkbox"/>			