

2016 COMPANY TAX RETURN PREPARATION CHECKLIST

The following income tax return (ITR) checklist should be completed in conjunction with the preparation of tax reconciliation return work-papers. The checklist provides a general list of major issues that should be addressed.

The checklist is not designed to be an exhaustive list of all issues that may warrant consideration.

NAME OF ENTITY: [insert name] _____

A. PRIOR YEAR TAX RETURN CONSIDERATIONS

	Y	N	N/A
A1. Has last year's tax return been checked for reversing time differences (eg: accruals and provisions)?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
A2. Has last year's tax return been checked for recurring time differences that may need considering in the current year (eg amortisation of computer software and black-hole expenditure deductible in accordance with s 40-880 of the ITAA 1997)?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
A3. Has last year's tax return been checked for tax losses and capital losses for carry forward to the current income year?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
A4. Have you checked the prior year action sheet for prior year carry forward issues?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Comments:

B. STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)

	Y	N	N/A
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GENERAL

B1. Have all balance sheet items been reviewed (eg: deductibility of consumable stores, write-offs, assessability of deferred income, tax treatment of bills of exchange)?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
B2. Have all movements in provisions been adjusted for (e.g. provision for annual leave, long service leave, obsolete stock, doubtful debts)?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
B3. Have sundry creditors been reviewed for accruals/provisions which have not been legally incurred by year end and for non-deductible accrued expenditure (eg: accrued audit expenditure and accrued superannuation expenditure)?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
B4. Have sundry debtors been reviewed for prepayments and accrued income (eg: interest receivable)?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
B5. Does accrued FBT represent the FBT instalment payable by the company in the month preceding year end (which is therefore deductible as per TR 95/24)?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

DIVISION 7A

B9. Have all other prepayments of more than \$1,000 been capitalised and apportioned over the eligible service period to which the prepayment relates (note this does not apply to small business entities)?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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TRADING STOCK

B10. Does the company have trading stock?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
B11. Does the opening balance of trading stock for tax purposes agree with the closing balance of trading stock in last year's income tax return?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
B12. Is the closing stock valuation method adopted by the company acceptable for both accounting and tax purposes? If not, can the tax valuation be justified and is it adequately documented?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
B13. Has the company disposed of any trading stock outside the normal course of business? If so, has the market value of the trading stock on the day of the disposal been included in the company's assessable income in accordance with s 70-90 of the ITAA 1997?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

2016 COMPANY TAX RETURN PREPARATION CHECKLIST

B. STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)

Y N N/A

TRADING STOCK

B14.	Where stock is valued at cost price, is a full absorption costing basis being used?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
B15.	Has the treatment of goods-in transit and consignment stock been considered in the valuation of trading stock?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
B16.	Has a deduction been claimed for consumable stores on hand at balance date?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

DEBT/EQUITY

B17.	Has the application of the debt/equity rules in Div 974 of ITAA 1997 been considered in relation to any hybrid securities issued by the company?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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Comments:

C. STATEMENT OF COMPREHENSIVE INCOME (PROFIT AND LOSS)

Y N N/A

GENERAL

C1.	Have you considered whether the total profit/loss at Item 6 label reconciles to the profit and loss statement? If not, determine the nature of the difference (eg: income from overseas branches or subsidiaries should be excluded).	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C2.	Have expenses been reviewed generally for non-deductible items (eg for non-deductible entertainment, private expenses, donations made to entities who are not deductible gift recipients, subscriptions to private publications, capital legal expenses)?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C3.	Have operating/finance leases and hire purchase agreements been properly treated for tax purposes?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C4.	For interest claimed, has the deductibility of the interest been considered in the light of the use of borrowed funds?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C5.	If the ATO notified you of a SIC or GIC liability, has this been claimed as a deduction?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C6.	Have penalties paid (excluding GIC or SIC) to the ATO or as otherwise charged under an Australian or foreign law been treated as non-deductible and interest received from the ATO brought to account as assessable?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C7.	Has the treatment of discounts on short-term securities (eg: bills of exchange, promissory notes) been considered?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C8.	Has interest received been grossed up for any TFN withholding tax deducted and a claim made for the amount deducted?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C9.	Has the entity derived income that is exempt from tax or which is non-assessable non-exempt income (eg: foreign source non-portfolio dividends)?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C10.	For travel expenses, have travel diaries been kept (where applicable) along with other supporting documentation?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C11.	Has the timing of income and expenditure been considered for long-term construction contracts?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C12.	Has the potential deductibility of expenditure which has been capitalised for accounting purposes (eg: capitalised interest) been considered?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C13.	Are management/consultancy fees paid to related entities commercially realistic and supported by appropriate documentation?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

DECLINE IN VALUE (DEPRECIATION)

C14.	Have you ensured this year's tax opening balance agrees with last year's closing balance?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C15.	Has the effective life of new acquisitions been reviewed?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C16.	Has the balancing adjustment for disposed or scrapped assets been reviewed?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

2016 COMPANY TAX RETURN PREPARATION CHECKLIST

C. STATEMENT OF COMPREHENSIVE INCOME (PROFIT AND LOSS)

Y N N/A

DECLINE IN VALUE (DEPRECIATION)

C17.	Have repairs expensed for accounting purposes, but capitalised for tax purposes, been treated as additions to the tax fixed assets schedule and depreciated?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C18.	Have additions to buildings and construction-in-progress been reviewed to ensure depreciation has been claimed on units of depreciable plant?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C19.	For construction of new income-producing buildings or for extensions, alterations or structural improvements, is a capital works deduction available under Div 43 of ITAA 1997? Note the clawback when the property is sold	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C20.	Has scrapped plant and equipment (for which a deduction has been claimed) been physically scrapped or set aside for scrapping, during the year?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C21.	Has the motor vehicle depreciation cost limit of \$57,466 been applied when calculating depreciation?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C22.	Has any profit on the sale of previously leased motor vehicles been brought to account?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C23.	Have plant conversion and relocation costs been capitalised and depreciated?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C24.	If the company is a small business entity, have assets costing less than \$20,000 and acquired from 13 May 2015 been written off immediately. Have assets costing more than \$20,000 been put into the general small business pool?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C25.	If the company is a small business entity, has the balance of the small business pool been written off where it is less than \$20,000?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C26.	If the company is not a not small business entity, have assets costing less than \$1,000 been included in a low-value depreciation pool?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C27.	Do any items of capital expenditure qualify under the "black hole" expenditure rules in s 40-880 of the ITAA 1997?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Disclosures are required to be made at ITR Items 9 and 10 in relation to depreciating assets and depreciation claimed in relation to small business entities.

FOREIGN RESIDENT COMPANIES

C28.	Has income from only Australian sources/permanent establishments been included?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C29.	Have applicable double tax treaties been considered, particularly the business profits article under which income and expenses are attributed to a permanent establishment?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C30.	For companies that do not have a permanent establishment in Australia – have dividends, interest and amounts attributed to MIT fund payments (that are franked or subject to withholding tax) been excluded from the calculation of taxable income?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C31.	For companies that have a permanent establishment in Australia – have interest, amounts attributed to MIT fund payments, dividends and their franking credits (that are not subject to withholding tax) been included in the calculation of taxable income?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C32.	Has the company any CGT exposure in relation to the disposal of "taxable Australian property" during the income year?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

SUPERANNUATION

C33.	Have all superannuation contributions claimed for the year been paid to the fund before year end? If not, have accrued superannuation contributions been added back?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C34.	Has the entity provided the prescribed level of superannuation for each employee pursuant to the Superannuation Guarantee Scheme?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C35.	Has a Superannuation Guarantee charge amount been paid by the entity? If so, has the amount been added back as non- deductible? If a late superannuation contribution was offset against the superannuation guarantee charge, the offset amount is not deductible. Note: directors of a company can now be held personally liable for unpaid superannuation guarantee amounts	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

2016 COMPANY TAX RETURN PREPARATION CHECKLIST

C. STATEMENT OF COMPREHENSIVE INCOME (PROFIT AND LOSS)

Y N N/A

CAPITAL GAINS

C36.	Has the capital gains calculation been reviewed for correctness?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C37.	Have the necessary adjustments been made where the accounting gain/loss does not equal the capital gain/loss for tax purposes?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C38.	Have you considered the unrealised loss rules in Subdivision 165-CC of the ITAA 1997 in relation to the disposal of CGT assets that were held when there was a change in ownership or control of the company?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C39.	Have you considered whether capital gains can be reduced/eliminated in accordance with the small business CGT concessions?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C40.	Have you considered whether capital gains made in relation to shares in foreign companies can be reduced/eliminated under Subdivision 768-G of the ITAA 1997?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

REPAIRS AND MAINTENANCE

C41.	Have repairs and maintenance claims been reviewed to ensure they are of a revenue nature and contain no capital items?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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TAXATION OF FINANCIAL ARRANGEMENTS (TOFA)

C42.	Have you considered the application of the TOFA rules in Div 230 of the ITAA 1997 to the company?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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BAD DEBTS

C43.	Have bad debts written off during the year been claimed as a tax deduction?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
For bad debts claimed as deductions during the year:				
<ul style="list-style-type: none"> Has the debt been physically written off prior to balance date, or is there a Board minute authorising the writing-off of the debt prior to year end? 				
C44.	<ul style="list-style-type: none"> Has the debt either previously been returned as assessable income by the company or does it represent a loan made in the ordinary course of a money lending business? Has the company satisfied the continuity of ownership test or, alternatively, the same business test during the period from when the debt was created to when the debt is proposed to be written off as bad? 	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Comments:

D. TAX RETURN FORM COMPLETION

Y N N/A

STATUS OF COMPANY (ITEM 3)

D1.	Has the relevant disclosure been completed for a consolidated head company or a subsidiary member thereof where the subsidiary member is completing a part year return? Note: Refer to the ATO's "Income tax returns and consolidation" instructions. Is the company a small business entity (reduced tax rate)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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INTERPOSED ENTITY ELECTION STATUS (ITEM 4)

D2.	Has the company made an interposed entity election (IEE)? Note: A company may be required to make an IEE to be included in the family group of a trust that has made a family trust election. Where a trust that has made a family trust election distributes income or capital to a company that has not made an IEE and is not otherwise part of the family group, the distribution may be subject to family trust distributions tax (FDT), a tax of 49% levied on the trustee of the family trust. Note that distributions by a company that has made an IEE of income to entities outside the family group may also attract FDT.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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2016 COMPANY TAX RETURN PREPARATION CHECKLIST

D. TAX RETURN FORM COMPLETION

Y N N/A

FINANCIAL AND OTHER INFORMATION (ITEM 8)

D4.	Have all the appropriate disclosures been made at ITR Item 8?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
D5.	Where applicable, has the company disclosed loans provided during the year to shareholders or associates of shareholders who are natural persons, partnerships or trusts? (ITR Item 8 label N)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
D6.	Has the company disclosed all payments made during the year (including salaries, wages, commissions, superannuation contributions and allowances) to related persons? (ITR Item 8 label Q)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

SMALL BUSINESS ENTITY SIMPLIFIED DEPRECIATION (ITEM 10)

D7.	Is the company a small business entity? If so, have the appropriate small business entity depreciating assets and small business depreciation claim been disclosed?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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Consolidation deductions relating to rights to future income, consumable stores and work in progress (Item 11)

LOSSES INFORMATION (ITEM 13)

D8.	Have the continuity of ownership and/or same business tests been reviewed to ensure the company can deduct its prior year tax losses/capital losses and bad debts?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
D15.	Does the company have total tax losses and net capital losses in excess of \$100,000? If so, has a losses schedule NAT 3425 or consolidated group losses schedule been completed?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
D16.	Does the head company of a consolidated group or multiple entry consolidated group have transferred tax losses carried forward to 2015/2016 greater than \$100,000 and more than \$100,000 of those losses were contributed by a single entity? If so, has a consolidated groups transferred tax losses schedule been completed?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

PERSONAL SERVICES INCOME (ITR ITEM 14)

D18.	Does the income of the company include income which is an individual's personal services income (PSI)? If yes, has the company completed a personal services income schedule?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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Note: PSI is included in the individual's personal income tax return where the company is not carrying on a personal services business. PSI is income that is mainly a reward for an individual's personal efforts or skills

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RESEARCH AND DEVELOPMENT TAX INCENTIVE (ITR ITEM 21)W

D20.	Have you considered whether the company is an R&D entity which is eligible for an R&D tax offset? Note: to be eligible for the offset the company must be an R&D entity engaging in eligible R&D activities and with a notional R&D deduction of at least \$20,000. Before claiming the offset, check that the company has registered its R&D activities with AusIndustry.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
D21.	Has a Research and Development Tax incentive Schedule been prepared? This is required when ITR Item 21 labels A or U are completed.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

REPORTABLE TAX POSITION (ITEM 23)

D22.	Has the company been advised by the ATO that it is required to lodge a Reportable Tax Position Schedule?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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Overseas Transactions or Interests/Thin Capitalisation/Foreign Source Income (ITR Items 24– 28)

D23.	If the company has cross border dealings, has Div. 815 of ITAA 1997 been applied to determine whether the company has obtained a transfer pricing benefit which must be addressed by applying arm's length conditions to those dealings?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
D24.	If the company has cross-border investments and debt (interest) deductions exceeding \$2m, it may be necessary to consider whether the thin capitalisation rules in Div. 820 of ITAA 1997 apply.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
D25.	Where applicable, has an International Dealings Schedule been prepared? (Required where 'Yes' is answered to ITR Items 25, 26 or 27)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

CALCULATION STATEMENT

D26.	Have all the applicable non-refundable non-carry forward tax offsets been included (eg: foreign income tax offset)? (Label C)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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2016 COMPANY TAX RETURN PREPARATION CHECKLIST

D. TAX RETURN FORM COMPLETION

Y N N/A

CALCULATION STATEMENT

D27.	Have all the applicable non-refundable carry forward tax offsets been included (eg: R&D tax offset)? (Label D)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
D28.	Have all refundable tax offsets been included? (Labels E and I)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
D29.	Have all eligible credits been included (eg: imputation credits)? (Label H)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
D30.	Have all PAYG instalments paid during the year been included? (Label K)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

E. OTHER TAX OFFICE FORMS/ELECTIONS

Y N N/A

TAX CONSOLIDATION

E1.	Is the company a member of a wholly-owned group of companies? If yes, have the benefits of entering the tax consolidation regime been considered?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
E2.	Have any members of the consolidated group left during the year and, if so, has the ATO been appropriately notified? (Note that the ATO is required to be notified within 28 days of an entity leaving the group)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

NOTICES AND ELECTIONS

E3.	Have all the relevant notices and/or elections relied on by the entity been properly prepared?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
E5.	Have all notices and / or elections, where lodgement is not required, been appropriately sighted and retained on record?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

DIVIDEND IMPUTATION/FRANKING ACCOUNT

E6.	Has the franking account been prepared in accordance with the imputation rules?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
E7.	Has the franking percentage applied to the first distribution been applied to all other distributions made during the period?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
E8.	If there is greater than 20% variance of the benchmark franking percentage between franking periods, has the ATO been notified?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
E9.	Is there a franking deficit at year end? If so, is the company aware that a franking account return must be lodged together with franking deficit tax payable within a month of the end of the franking year?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
E10.	Has the 45/90 day rule been considered in relation to dividends received by the company?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

INTERNATIONAL DEALINGS

E11.	Has all assessable foreign sourced income been identified and returned as assessable income? If so, has foreign income been grossed up for the appropriate taxes?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
E12.	Has withholding tax been deducted from interest, royalties and unfranked dividends paid to foreign residents or offshore/foreign 'branches' of resident companies during the year?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
E13.	Have management fees, software licence fees etc. paid to overseas entities been examined to determine whether they are within the definition of royalties?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
E14.	Have insurance premiums been paid by the entity to foreign resident insurers? If so, has the appropriate amount been deducted and a return been furnished in respect of the foreign premiums as required under Div. 15 of Pt III of the ITAA 1936?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
E15.	Have you considered whether the company is an "attributable taxpayer" in relation to a controlled foreign company under Pt X of ITAA 1936?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
E16.	Have you considered the 'transferor trust' rules in Div. 6AAA of Pt III of ITAA 1936 in relation to the attribution of foreign source income?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>



2016 COMPANY TAX RETURN PREPARATION CHECKLIST

E. OTHER TAX OFFICE FORMS/ELECTIONS

Y N N/A

VALUE SHIFTING

Have the value shifting rules been considered in respect of any of the following?

- E17. ☐ ☐ ☐
- Acquisitions or disposals of equity or debt interests in the company (or the company's subsidiaries, if appropriate)
 - Creation of rights in non-depreciating assets
 - Non-arm's length dealings with related parties.

E18. Has the carry-forward action sheet (attached to this checklist) been completed? ☐ ☐ ☐

NAME OF ENTITY: [insert name] _____

YEAR ENDED 30 JUNE 2015

CARRY-FORWARD ACTION SHEET

DATE	ITEM CARRIED FORWARD	\$	WORKING PAPER REF	CHECKED BY
	Net revenue losses carried forward			
	Net capital losses carried forward			
	CGT small business rollover amount			
	Other CGT rollover			
	Other assessable income amount			
	Other deductible expenses (eg prepayments)			
	Franking account balance			

POINTS FOR REVIEW

DATE	REVIEW POINT	CHECKED BY