

Kamal Aeri  
Smart Choice Accountants and Business  
Advisors  
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Greenacres SA 5086  
0423678447  
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22 August 2022

Mr Gursewak Singh  
68 Muller Rd  
GREENACRES SA 5086

Dear Gursewak,

Following this letter is a copy of your completed income tax return for the year ending **30 June 2022**. You will need to retain a copy of this return for the next five years.

Please review every page of the accompanying income tax return to confirm that all items are true and correct and then **sign, date and send** the declarations that are enclosed at the front of the tax return.

Our tax estimate shows an amount payable of **\$5,872.16** . This has been calculated based on a taxable income of **\$60,874.00** and the information you have supplied to us. This is an estimate only.

Your tax return will be lodged electronically once we have received the signed and dated declarations.

A Notice of Assessment will be issued by the ATO confirming your taxable income and providing you with the payment due date and the electronic payment details. If you wish to arrange a payment plan then please contact this office.

If you have any questions or require further information then please do not hesitate to contact Kamal Aeri on 0423678447.

Yours sincerely,

Kamal Aeri

**2022 TAX RETURN SUBSTANTIATION DECLARATION**

Tax returns are assessed on a Self-Assessment basis. This means that the ATO may not check whether the information you have submitted is correct. We will make every endeavour to ensure that your return is prepared accurately and correctly, however we rely on you to ensure that all relevant information is disclosed to us.

**I, Gursewak Singh, confirm that:**

I have reviewed every page of the accompanying copy of the income tax return to which the attached Electronic Lodgment Declaration refers and confirm that all items are correct and that there are no omissions or misstatements.

**Income:**

If I am an Australian tax resident, you have advised me that I must declare income from all sources, in and out of Australia, including net capital gains received, for the year of income in my tax return.

**Expenses:**

You have advised me that to claim a work-related or other expense deduction I must demonstrate that I have incurred the expense for income producing purposes. In addition, you have advised me of the substantiation legislation that I must satisfy in relation to all deductible expenses, including car, travel, business, education and work-related expenses. You have informed me that I must OBTAIN ORIGINAL RECEIPTS and keep them for a minimum of five years from the date my return is lodged.

The receipts must contain the following details:

- name of supplier and amount of expense;
- nature of goods/services and date of the expenses (details I am able to personally record where not adequately noted by supplier);
- date of the document.

**Apportionment:**

Where items are used for both business/work-related and private purposes e.g. car, telephone, computer etc. I advise I have kept appropriate apportionment records to verify my business usage claim and that my employer will verify that it was necessary to incur such expenditure in earning my income. Further, I have instructed you to prepare the return based on my specific instructions on the understanding I will be able to produce such information to the satisfaction of the ATO in an audit situation.

**Audits:**

I further confirm that:


- I am aware that the procedures to follow if a document is lost or destroyed is to obtain a copy from the supplier;
- I may be required to substantiate or verify any income or expense item declared or claimed in my tax return in the event of an ATO audit;

**I declare that:**

- I have read and understood the tax return that has been prepared for me;
- I have disclosed and you have returned all my assessable income for the current income tax year;
- I have all receipts or documentation necessary to substantiate my work-related and other claims, and I will make them available if required by the Tax Office;
- All income declared, claims for deductions and tax offsets/rebates included in my return are based upon my specific instructions;
- You have explained what written income and expense evidence will typically be required during an audit and that penalties, interest and possible legal action may be applied if incorrect income or claims are identified by an audit.

**Terms and Conditions:**

- I acknowledge that an invoice will be issued for your services and I agree to pay this invoice in full.
- I acknowledge that further action may be taken to secure payment of overdue/outstanding accounts.

<b>Signature</b>  Gursewak Singh (Aug 22, 2022 17:07 GMT+9.5)	<b>Date</b>
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# Individual Tax Return

**2022**

1 Jul 2021—30 Jun 2022

TFN Recorded

**PART A** ELECTRONIC LODGMENT DECLARATION (FORM I)

This declaration is to be completed where a taxpayer elects to use the Electronic Lodgment Service. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

**Privacy**

The ATO is authorised by the *Taxation Administration Act 1953* to request your tax file number (TFN). We will use your TFN to identify you in our records. It is not an offence not to provide your TFN. However, you cannot lodge your income tax form electronically if you do not quote your TFN.

Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy go to [ato.gov.au/privacy](https://ato.gov.au/privacy)

**Electronic Funds Transfer — Direct Debit**

Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.


Tax File Number	Name	Year
TFN Recorded	Gursewak Singh	2022

**Declaration — I declare that:**

- the information provided to my registered tax agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- the agent is authorised to lodge this tax return.

**Important**

The tax law imposes heavy penalties for giving false or misleading information.

Signature	Date
 Gursewak Singh (Aug 22, 2022 17:07 GMT+9.5)	

**PART D** TAX AGENTS CERTIFICATE (SHARED FACILITIES USERS ONLY)

Client Ref	Agent Ref No.	Contact Name	Contact No.
SING012	26094920	Kamal Aeri	0423678447

**Declaration — I declare that:**

- I have prepared this tax return in accordance with the information supplied by the taxpayer
- I have received a declaration made by the taxpayer that the information provided to me for the preparation of this document is true and correct, and
- I am authorised by the taxpayer to lodge this tax return and any applicable schedules that are attached.

Agent's Signature	Date

# Individual Tax Return

**2022**

1 Jul 2021—30 Jun 2022

TFN Recorded

Total income	\$60,874.00	
Less total deductions and applied losses (L1)	\$0.00	
<b>Taxable income</b>		<b>\$60,874.00</b>
<b>Tax on taxable income</b>		<b>\$10,251.05</b>
Less non-refundable tax offsets used	\$2,586.89	
<b>Assessed tax payable</b>		<b>\$7,664.16</b>
<b>Plus Other Liabilities</b>		
<b>Total other liabilities</b>		<b>\$0.00</b>
<b>Assessed tax payable (includes other liabilities)</b>		<b>\$7,664.16</b>
<b>Less PAYG credits and other entitlements</b>		
Tax withheld	\$411.00	
PAYG instalments paid or payable	\$1,381.00	
<b>Total PAYG credits and other entitlements</b>		<b>\$1,792.00</b>
<b>Amount payable</b>		<b>\$5,872.16</b>

## Disclaimer

This estimate is only a guide and should not be taken as taxation, financial or investment advice. Our calculation is based on the information you have supplied and current legislation, proposals and information provided by the Australian Tax Office.

There are numerous factors that may affect the accuracy of this assessment including but not limited to:

- changes in tax legislation and Australian Tax Office practices and rulings;
- any prior year tax assessments that may be applicable; and
- adjustments relating to other Government Departments eg the Department of Human Services.

**Do not rely on this estimate to make any decisions until you have received a notice of assessment from the ATO and/or obtained professional advice.**

# Individual Tax Return

**2022**

1 Jul 2021—30 Jun 2022

TFN Recorded

**YOUR NAME**

Title	Given Name	Family Name	Other Name
MR	Gursewak	Singh	

Suffix	Date of Birth
	29/09/1996

Are you an Australian Resident?	Australian residency start date	Australian residency end date
Yes		

Has part of your name changed since completing your last tax return?

No

**YOUR POSTAL ADDRESS**

68 Muller Road  
Greenacres

State	Postcode
SA	5086

Country — if not Australia

**YOUR HOME ADDRESS**

16 Danum Ave  
INGLE FARM

State	Postcode
SA	5098

Country — if not Australia

Has your postal address changed since completing your last tax return?

No

**YOUR CONTACT DETAILS**

Mobile number	Day time contact number	Email address
0415500007	04 23678447	kamalaericpa@gmail.com

**YOUR BANKING INFORMATION (EFT DETAILS)**

Deduct fee from refund

No

BSB Number	Account Number	Account Name	Financial Institution Name
015140	469194228	Gursewak Singh	ANZ

**CONTACT NAME**

Full Name

Kamal Aeri

**TAX AGENT CONTACT DETAILS**

Tax Contact	Agent Ref Number	Contact Number
Kamal Aeri	26094920	0423678447

## Income

### 1 SALARY OR WAGES

Your main salary and wage occupation Accountant - (general)

Occupation Code 221111

Payer's ABN	Name	Tax withheld	Income
81 113 542 662	N E H C O PTY LTD	\$411.00 <b>C</b>	\$3,452.00

#### WORKSHEET

ABN	Tax Withheld	Gross	Type
81113542662	\$411.00	\$3,452.00	S

<b>TOTAL TAX WITHHELD</b>	<b>\$411.00</b>
<b>TOTAL SUPPLEMENT INCOME</b>	<b>\$57,422.00</b>
<b>TOTAL INCOME</b>	<b>\$60,874.00</b>

## Deductions

<b>TOTAL SUPPLEMENT DEDUCTIONS</b>	<b>Items D11 to D15</b>
<b>TOTAL DEDUCTIONS</b>	<b>\$0.00</b>
<b>SUBTOTAL</b>	<b>TOTAL INCOME less TOTAL DEDUCTIONS</b>
	<b>\$60,874.00</b>

<b>Taxable income</b>	<b>\$60,874.00</b>
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## Income tests

### IT1 TOTAL REPORTABLE FRINGE BENEFITS

Employers exempt from FBT under section 57A of the FBTA 1986 **N** \$0.00

Employers not exempt from FBT under section 57A of the FBTA 1986 **W** \$0.00

IT2 REPORTABLE EMPLOYER SUPERANNUATION **T** \$0.00

IT3 TAX-FREE GOVERNMENT PENSIONS **U** \$0.00

IT4 TARGET FOREIGN INCOME **V** \$0.00

IT5 NET FINANCIAL INVESTMENT LOSS **X** \$0.00

IT6 NET RENTAL PROPERTY LOSS **Y** \$0.00

IT7 CHILD SUPPORT YOU PAID **Z** \$0.00

IT8 NUMBER OF DEPENDENT CHILDREN **D** 0

## Medicare levy related items

M1 MEDICARE LEVY REDUCTION OR EXEMPTION		M2 MEDICARE LEVY SURCHARGE	
Reduction based on family income		For the <b>whole</b> period 1 July 2021 to 30 June 2022, were <b>you</b> and <b>all</b> your dependents including your spouse—if you had any—covered by private patient HOSPITAL cover?	
Number of dependent children and students	<b>Y</b>		<b>E</b> No
Exemption categories			
Full 2.0% levy exemption – number of days	<b>V</b> 365	Number of days <b>NOT</b> liable for surcharge	<b>A</b> 365
Half 2.0% levy exemption – number of days	<b>W</b>		

### 15 NET INCOME OR LOSS FROM BUSINESS

Primary production – transferred from Y item P8	<b>B</b>	
Non-primary production – transferred from Z item P8	<b>C</b>	\$57,422.00
Are you a small business entity?		Yes
Net small business income	<b>A</b>	\$57,422.00
Tax withheld – voluntary agreement	<b>D</b>	
Tax withheld where Australian business number not quoted	<b>W</b>	
Tax withheld – foreign resident withholding (excluding capital gains)	<b>E</b>	
Tax withheld – labour hire or other specified payments	<b>F</b>	

### 18 CAPITAL GAINS

Did you have a capital gains tax event during the year?	<b>G</b>	No
Losses carried forward		
Net capital losses from collectables		\$0.00
Other net capital losses		\$0.00

### 19 FOREIGN ENTITIES

Did you have either a direct or indirect interest in a controlled foreign company CFC?	<b>I</b>	No
Have you <b>ever</b> , either directly or indirectly, caused the transfer of property—including money—or services to a non-resident trust estate?	<b>W</b>	No

### 20 FOREIGN SOURCE INCOME AND FOREIGN ASSETS OR PROPERTY

During the year did you own, or have an interest in, assets located outside Australia which had a total value of AUD\$50,000 or more?	<b>P</b>	No
<b>TOTAL SUPPLEMENT INCOME</b>	Items 13 to 24	<b>\$57,422.00</b>

## Deductions

<b>TOTAL SUPPLEMENT DEDUCTIONS</b>	Items D11 to D15
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## Tax offsets

<b>TOTAL SUPPLEMENT TAX OFFSETS</b>	Items T3, T4, T6, T7, T8 and T9
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## Business and professional items section

<b>P1 PERSONAL SERVICES INCOME (PSI)</b>	
Did you receive any personal services income?	No

**P2 DESCRIPTION OF MAIN BUSINESS OR PROFESSIONAL ACTIVITY**

Road freight transport service

Industry code

**A**

46100

**P3 NUMBER OF BUSINESS ACTIVITIES****B**

1

**P5 BUSINESS NAME OF MAIN BUSINESS AND AUSTRALIAN BUSINESS NUMBER (ABN)**

Gursewak Singh

ABN: 35802058639

**P6 BUSINESS ADDRESS OF MAIN BUSINESS**

16 Danum Avneu

Suburb or Town: Ingle Farm

State or Territory: SA

Postcode: 5098

**P8 BUSINESS INCOME AND EXPENSES**

Income		PP	NPP	Totals
Assessable government industry payments	<b>G</b>	<b>H</b>	\$637.00 <b>D</b>	\$637.00
Other business income			\$76,093.00	\$76,093.00
Total other business income	<b>I</b>	<b>J</b>	\$76,093.00	\$76,093.00
<b>Total business income</b>			<b>\$76,730.00</b>	<b>\$76,730.00</b>
Expenses		PP	NPP	Totals
Motor vehicle expenses			\$8,628.00 <b>N</b>	\$8,628.00
Repairs and maintenance			\$1,605.00 <b>O</b>	\$1,605.00
All other expenses			\$9,075.00 <b>P</b>	\$9,075.00
<b>Total expenses</b>	<b>S</b>	<b>T</b>	<b>\$19,308.00</b>	<b>\$19,308.00</b>
<b>Net income or loss from business this year</b>	<b>B</b>	<b>C</b>	<b>\$57,422.00</b>	<b>\$57,422.00</b>
<b>Net income or loss from business</b>	<b>Y</b>	<b>Z</b>	<b>\$57,422.00</b>	<b>\$57,422.00</b>

## Payment summary worksheet

**PAYMENT SUMMARY WORKSHEET - AUSTRALIAN**

Payer's name

N E H C O PTY LTD

Single Touch Payroll finalised

Yes

ABN

81113542662

		Tax Withheld	Gross	Type
Salary and wages	Item 1	\$411.00	\$3,452.00	S

**15 NET SMALL BUSINESS INCOME DETAILS**

Net income/loss from business - primary production (Item 15B)

Net income/loss from business - non primary production (Item 15C)

\$57,422.00

Withdrawals from farm management deposits (Items 17N, 17R)

Adjustment to the withdrawals from farm management deposits (Items 17N, 17R)

Foreign source business income (Items 19, 20)

Business interest income (Item 10)

Business dividend income (Item 11)



## Other business income

Business losses which are not allowable deductions

<b>Sub-total</b>	<b>\$57,422.00</b>
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Less deductible deposits to farm management deposits (Item 17D)	
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Less adjustment to the deductible deposits to farm management deposits (Item 17D)	
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Less other business deductions	
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<b>Total</b>	<b>\$57,422.00</b>
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# 2022\_ITR\_GursewakSingh

Final Audit Report

2022-08-22

Created:	2022-08-22
By:	Kamal Aeri (kamal.aeri@gmail.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAgFn69eceo7LRR87GHkuGISVP4VO-Lpkv

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-  Document created by Kamal Aeri (kamal.aeri@gmail.com)  
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-  Signer gsingh920@yahoo.com entered name at signing as Gursewak Singh  
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