

**2021 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, Barry Williams, 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>	<b>Date</b>

# Individual Tax Return

**2021**

1 Jul 2020—30 Jun 2021

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](http://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	Barry Maxwell Williams	2021

**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

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

Client Ref	Agent Ref No.	Contact Name	Contact No.
429024	22390007	Mark Kenmir & Co	(02) 6452 6775

**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

**2021**

1 Jul 2020—30 Jun 2021

TFN Recorded

Total income	\$172,505.00	
Less total deductions and applied losses (L1)	\$25,000.00	
<b>Taxable income</b>		<b>\$147,505.00</b>
<b>Tax on taxable income</b>		<b>\$39,643.85</b>
Less non-refundable tax offsets used	\$1,000.00	
<b>Assessed tax payable</b>		<b>\$38,643.85</b>
<b>Plus Other Liabilities</b>		
Medicare levy	\$2,950.10	
Excess private health insurance entitlement	\$714.00	
<b>Total other liabilities</b>		<b>\$3,664.10</b>
<b>Assessed tax payable (includes other liabilities)</b>		<b>\$42,307.95</b>
<b>Less PAYG credits and other entitlements</b>		
PAYG instalments paid or payable	\$32,728.00	
<b>Total PAYG credits and other entitlements</b>		<b>\$32,728.00</b>
<b>Amount payable</b>		<b>\$9,579.95</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

**2021**

1 Jul 2020—30 Jun 2021

TFN Recorded

**YOUR NAME**

Title	Given Name	Family Name	Other Name
MR	Barry	Williams	Maxwell

Suffix	Date of Birth
	20/08/1957

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**

PO Box 743  
Cooma

State	Postcode
NSW	2630

**YOUR HOME ADDRESS**

42 Glen Road  
Cooma

State	Postcode
NSW	2630

Country — if not Australia	Country — if not Australia

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

**YOUR CONTACT DETAILS**

Mobile number	Day time contact number	Email address
0428484249	02 64526775	barrywilliams@y7mail.com

**YOUR BANKING INFORMATION (EFT DETAILS)**

Deduct fee from refund

No

BSB Number	Account Number	Account Name	Financial Institution Name
012575	525825291	Barry Williams	ANZ Banking Group Limited

**CONTACT NAME**

Full Name

Mark Kenmir

**TAX AGENT CONTACT DETAILS**

Tax Contact	Agent Ref Number	Contact Number
Mark Kenmir & Co	22390007	(02) 6452 6775

## Income

	Tax withheld	Income
<b>TOTAL TAX WITHHELD</b>		
<b>10</b> GROSS INTEREST		
Tax file number amounts withheld from gross interest	<b>M</b> \$0.00	Gross interest <b>L</b> \$1,818.00
<b>TOTAL SUPPLEMENT INCOME</b>		<b>\$170,687.00</b>
<b>TOTAL INCOME</b>		<b>\$172,505.00</b>

## Deductions

<b>D9</b> GIFTS OR DONATIONS	<b>J</b>	\$0.00
Gifts or donations		
<b>TOTAL SUPPLEMENT DEDUCTIONS</b>	Items D11 to D15	<b>\$25,000.00</b>
<b>TOTAL DEDUCTIONS</b>		<b>\$25,000.00</b>
<b>SUBTOTAL</b>	<b>TOTAL INCOME less TOTAL DEDUCTIONS</b>	<b>\$147,505.00</b>
<b>Taxable income</b>		<b>\$147,505.00</b>

## Income tests

<b>IT1</b> TOTAL REPORTABLE FRINGE BENEFITS		
Employers exempt from FBT under section 57A of the FBTA 1986	<b>N</b>	\$0.00
Employers not exempt from FBT under section 57A of the FBTA 1986	<b>W</b>	\$0.00
<b>IT2</b> REPORTABLE EMPLOYER SUPERANNUATION	<b>T</b>	\$0.00
<b>IT3</b> TAX-FREE GOVERNMENT PENSIONS	<b>U</b>	\$0.00
<b>IT4</b> TARGET FOREIGN INCOME	<b>V</b>	\$0.00
<b>IT5</b> NET FINANCIAL INVESTMENT LOSS	<b>X</b>	\$0.00
<b>IT6</b> NET RENTAL PROPERTY LOSS	<b>Y</b>	\$0.00
<b>IT7</b> CHILD SUPPORT YOU PAID	<b>Z</b>	\$0.00
<b>IT8</b> NUMBER OF DEPENDENT CHILDREN	<b>D</b>	0

## Medicare levy related items

<b>M1</b> MEDICARE LEVY REDUCTION OR EXEMPTION	<b>M2</b> MEDICARE LEVY SURCHARGE
Reduction based on family income	For the <b>whole</b> period 1 July 2020 to 30 June 2021, 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>E</b> Yes
Exemption categories	
Full 2.0% levy exemption – number of days	Number of days <b>NOT</b> liable for surcharge
Half 2.0% levy exemption – number of days	<b>A</b> 365

# Private health insurance policy details

## PROVIDER INFORMATION 1

Health insurer ID	<b>B</b>	HCF	Membership number	<b>C</b>	N99141
Your rebatable component	<b>J</b>	\$753.00	Your Australian Government rebate received	<b>K</b>	\$185.00
Benefit code	<b>L</b>	31	Tax claim code		A

## PROVIDER INFORMATION 2

Health insurer ID	<b>B</b>	HCF	Membership number	<b>C</b>	N99141
Your rebatable component	<b>J</b>	\$2,110.00	Your Australian Government rebate received	<b>K</b>	\$529.00
Benefit code	<b>L</b>	30	Tax claim code		A

## 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>	\$170,687.00
Are you a small business entity?		Yes
Net small business income	<b>A</b>	\$170,687.00
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
<b>Losses carried forward</b>		
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
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<b>TOTAL SUPPLEMENT INCOME</b>	<b>Items 13 to 24</b>	<b>\$170,687.00</b>
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Deductions

D12 PERSONAL SUPERANNUATION CONTRIBUTIONS

Did you provide your fund (including a retirement savings account) with a notice of intent to claim a deduction for personal superannuation contributions, and receive an acknowledgement from your fund? Yes

Deductions claimed	H	\$25,000.00
TOTAL SUPPLEMENT DEDUCTIONS		Items D11 to D15 \$25,000.00

Tax offsets

TOTAL SUPPLEMENT TAX OFFSETS	Items T3, T4, T6, T7, T8 and T9
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Business and professional items section

P1 PERSONAL SERVICES INCOME (PSI)

Did you receive any personal services income? No

P2 DESCRIPTION OF MAIN BUSINESS OR PROFESSIONAL ACTIVITY

Labouring - plumbing services Industry code A 32310

P3 NUMBER OF BUSINESS ACTIVITIES B 1

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

Barry Williams Plumbing & Drainage ABN: 49310116963

P6 BUSINESS ADDRESS OF MAIN BUSINESS

42 Glen Road  
Suburb or Town: Cooma State or Territory: NSW Postcode: 2630

P8 BUSINESS INCOME AND EXPENSES

Income	PP	NPP	Totals
Other business income		\$747,187.00	\$747,187.00
Total other business income	I J	\$747,187.00	\$747,187.00
Total business income		\$747,187.00	\$747,187.00

Expenses	PP	NPP	Totals
Purchases and other costs		\$90,729.00 <b>L</b>	\$90,729.00
<b>Cost of sales (K + L - M)</b>		<b>\$90,729.00</b>	<b>\$90,729.00</b>
Contractor, subcontractor and commission expenses		\$165,510.00 <b>F</b>	\$165,510.00
Superannuation expenses		\$7,878.00 <b>G</b>	\$7,878.00
Interest expenses within Australia		\$43.00 <b>Q</b>	\$43.00
Depreciation expenses		\$152,668.00	
<b>Total depreciation expenses</b>		<b>M</b>	<b>\$152,668.00</b>
Motor vehicle expenses		\$20,657.00 <b>N</b>	\$20,657.00
Repairs and maintenance		\$4,627.00 <b>O</b>	\$4,627.00
All other expenses		\$134,388.00 <b>P</b>	\$134,388.00
<b>Total expenses</b>	<b>S</b>	<b>T</b>	<b>\$576,500.00</b>
<b>Net income or loss from business this year</b>	<b>B</b>	<b>C</b>	<b>\$170,687.00</b>
<b>Net income or loss from business</b>	<b>Y</b>	<b>Z</b>	<b>\$170,687.00</b>
<b>OTHER SMALL BUSINESS AND PROFESSIONAL ITEMS</b>			
<b>P13</b> TRADE DEBTORS		<b>E</b>	\$22,155.00
<b>P15</b> TOTAL SALARY AND WAGE EXPENSES		<b>F</b>	\$71,078.00

## Worksheets

### 10 GROSS INTEREST

Financial Institution	No. of Account Holders	Percent	Gross Tax Withheld	Gross Interest	Shared Tax Withheld	Shared Interest
Bendigo and Adelaide Bank Ltd	1	100%	\$0.00	\$423.16	\$0.00	\$423.16
Bendigo and Adelaide Bank Ltd	1	100%	\$0.00	\$1,395.12	\$0.00	\$1,395.12
<b>Total</b>			<b>\$0.00</b>	<b>\$1,818.28</b>	<b>\$0.00</b>	<b>\$1,818.28</b>

### 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)	\$170,687.00
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	
<b>Sub-total</b>	<b>\$170,687.00</b>
Less deductible deposits to farm management deposits (Item 17D)	
Less adjustment to the deductible deposits to farm management deposits (Item 17D)	



Less other business deductions

Total	\$170,687.00
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D9 GIFTS OR DONATIONS

Description	Amount
Cooma Rural Fire Brigade	\$0.00
Total	\$0.00

D12 DEDUCTIONS CLAIMED

Fund name	Account number	Deduction claimed	Fund ABN	Fund TFN
CBUS	57411550402	\$25,000.00	75493363262	0
Total		\$25,000.00		