

**PART A Electronic Lodgment Declaration (Form I)**

This declaration is to be completed where a taxpayer elects to use an approved ATO electronic channel. 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 However, you cannot lodge your income tax form electronically if you do not quote your TFN.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 646 700 986

Year 2022

Name Mr Mandeep Singh Arora

**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 B Electronic funds transfer consent**

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through an approved ATO electronic lodgment channel.

The declaration must be signed by the taxpayer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

Important: Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

Agent's reference number 67049001

Account Name: KMH Tax and Business Solutions

I authorise the refund to be deposited directly to the specified account as above.

Signature

Date

**PART D Tax agent's certificate (shared facility users only)**

IN HOME TAXATION SERVICES PTY LTD

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

Client reference

8909A1

Contact name

Mark Hauptman

Agent's phone number

08 82402051

Agent's reference number

67049001

# Individual tax return

## 1 July 2021 to 30 June 2022

2022

**Your tax file number (TFN)**

646 700 986

**Return year**

2022

See the Privacy note in the Taxpayer's declaration on page 16 of this return.

**Are you an Australian resident?**
☒ Y Print Y for yes  
or N for no.
**Have you included any attachments?**
☐ N Print Y for yes  
or N for no.

If NO please enter residency dates

From  To **Your name**Title - for example,  
Mr, Mrs, Ms, Miss

Mr

Surname or family name

Arora

Given names

Mandeep Singh

Has any part of your name  
changed since completing  
your last tax return?
☐ N Print Y for yes  
or N for no.
To find out how to update your name on our records, go to [ato.gov.au/updatedetails](https://ato.gov.au/updatedetails)  
or phone 13 28 61.**Your postal address**

KMH Tax &amp; Business Solutions

PO Box 171

Has your postal address  
changed since completing  
your last tax return?
☐ Print Y for yes  
or N for no.

Woodville

SA

5011

**Your home address**If the same as your current  
postal address, print AS  
ABOVE.

Unit 4 379 Marion Road

Plympton

SA

5038

**Your mobile phone number****Your daytime phone number**(if different from your mobile phone  
number above )Area  
code

08

Phone  
number

82402050

**Your email address**

Your contact details may be used by the ATO:

- to advise you of tax return lodgment options
- to correspond with you with regards to your taxation and superannuation affairs
- to issue notices to you, or
- to conduct research and marketing.

**Your date of birth**If you were under 18 years of age on  
30 June 2022 you must complete  
item A1 on page 5 of this tax return.

24/11/1979

**Final tax return**
☐ N
If you know this is your final  
tax return, print FINAL.**Electronic funds transfer (EFT)**We need your financial institution details  
to pay any refund owing to you, even if  
you have provided them to us before.  
Write the BSB number, account number  
and account name.

BSB number

(must be six digits)

065115

Account

number

10284415

Use Agent Trust Account?

☒ Y
Account name (for example, JQ Citizen. Do not show the account type,  
such as cheque, savings, mortgage offset)

KMH Tax and Business Solutions

## Income

**I** Only used by taxpayers completing the supplementary section

Transfer the amount from TOTAL SUPPLEMENT INCOME OR LOSS

34,929

LOSS

**TOTAL INCOME OR LOSS** Add up the income amounts and deduct any loss amount in the boxes.

34,929

LOSS

## Deductions

**TOTAL DEDUCTIONS**Items D1 to **D** - add up the boxes.

0

**SUBTOTAL****TOTAL INCOME OR LOSS** less **TOTAL DEDUCTIONS**

34,929

LOSS

**TAXABLE INCOME OR LOSS**Subtract amounts at **F** and **Z** item L1 from amount at SUBTOTAL.

\$

34,929

LOSS

**TOTAL TAX OFFSETS**Items T2 and **T** -add up the boxes.

U

0

**Medicare levy related items****M1 Medicare levy reduction or exemption**

If you complete this item and you had a spouse during 2021-22 you must also complete Spouse details-married or de facto.

**Reduction based on family income**

Number of dependent children and students

Y

**Exemption categories**

Full 2.0% levy exemption - number of days

V

365

CLAIM

Half 2.0% levy exemption - number of days

W

TYPE

**M2 Medicare levy surcharge (MLS)****THIS ITEM IS COMPULSORY.**

If you do not complete this item you may be charged the full Medicare levy surcharge.

For the whole period 1 July 2021 to 30 June 2022, were you and all your dependants (including your spouse) - if you had any - covered by private patient HOSPITAL cover?

E

N

Print Y for yes or N for no.

Number of days NOT liable for surcharge

A

365

## Income tests

You must complete this section.

If you had a spouse during 2021-22 you must also complete Spouse details – married or de facto on page 7.

If the amount is zero, write 0.

**IT1 Total reportable fringe benefits amounts**

Total reportable fringe benefits amounts (for ATO validation only)

0

Employers exempt from FBT under section 57A of the FBTA 1986

N

0

Employers not exempt from FBT under section 57A of the FBTA 1986

W

0

**IT2 Reportable employer superannuation contributions**

T

0

**IT3 Tax-free government pensions**

U

0

**IT4 Target foreign income**

V

0

**IT5 Net financial investment loss**

X

0

**IT6 Net rental property loss**

Y

0

**IT7 Child support you paid**

Z

0

**(For ATO validation only)**

Adjusted taxable income

34,929

Estimated total income

64,398

Estimated eligible income

64,398

Non-resident foreign income

**Spouse details - married or de facto**

Use related ref details?

Y 8909A2

If you had a spouse during 2021-22, you must complete Spouse details - married or de facto.

We need the information included in this section to assess your tax accurately.

If you did not have a spouse, go to page 8.

**Your spouse's name**

If you had more than one spouse during 2021-22 print the name of your spouse on 30 June 2022 or your last spouse.

Surname or family name

Arora

First given name

Jaspreet Kaur

Other given names

Your spouse's  
date of birth

K

Day Month Year

27/02/1983

Your spouse's gender

Male

☐

Female

☒

Indeterminate

☐**Period you had a spouse - married or de facto**Did you have a spouse for the full year  
- 1 July 2021 to 30 June 2022?

L

No

☐

Yes

☒

From

M

to

N

If you did not have a spouse for the  
full year, write the dates you had a  
spouse between 1 July 2021 and  
30 June 2022.

Did your spouse die during the year?

Yes

☐

No

☐**15 Net income or loss from business**Primary production - transferred  
from Y item P8.

B

LOSS

☐Non-primary production - transferred  
from Z item P8.

C

34,929

LOSS

☐If you show a loss at B or C you  
must complete item P9 on page 14.Net income or loss from carrying  
on a business of investingNet income or loss from carrying  
on a rental property businessOther income or loss relating  
to item 15

Tax withheld - voluntary agreement

D

Tax withheld where Australian  
business number not quoted

W

Tax withheld - foreign resident  
withholding (excluding capital gains)

E

Tax withheld - labour hire  
or other specified payments

F

Taxpayer eligible for Small Business income tax offset (Y/N)?

Y

Net small business income

A

34,929Total amount  
in return

Add :	Item 15 Label B - Primary Production	0
	Item 15 Label C - Non-Primary Production	34,929
	Item 17 Labels N, R - FMD Withdrawals	0
	Foreign source business income from item 19 or 20	
	Business interest income	0
	Business dividend income	0
	Other business income not already shown	
	Business losses which are not allowable deductions (excluding net capital gains)	
Less :	Item 17 Label D - FMD deductible deposits	0
	Other business deductions not already claimed at this item	

**18 Capital gains**

Did you have a capital gains tax event during the year?

**G** ☒ **N** ☐Print **Y** for yes or **N** for no.

You must print Y at G if you had an amount of a capital gain from a trust.

Have you applied an exemption, rollover or additional discount?

**M** ☐ / 

CODE

Print **Y** for yes or **N** for no.

Total current year capital gains

**H** 

Net capital gain

**A** 

Net capital losses carried forward to later income years

**V** 

Credit for foreign resident capital gains withholding amounts

**X** **19 Foreign entities**

Non-resident trust name

Trustee or Trustees name

Did you have either a direct or indirect interest in a controlled foreign company (CFC)?

**I** ☐ **N** ☐Print **Y** for yes or **N** for no.

CFC income

**K** 

Non-managed fund amounts

Have you ever, either directly or indirectly, caused the transfer of property-including money-or services to a non-resident trust estate?

**W** ☐ **N** ☐Print **Y** for yes or **N** for no.

Transferor trust income

**B** 

Non-managed fund amounts

**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?

**P** ☐ **N** ☐Print **Y** for yes or **N** for no.**TOTAL SUPPLEMENT INCOME OR LOSS**

Items 13 to 24 - add up the

boxes for income amounts and deduct any loss amounts in the boxes.

34,929

LOSS

Transfer this amount to **I** on page 3.**TOTAL SUPPLEMENT DEDUCTIONS**Items **D11** to **D15** - add up the

boxes and transfer this amount to

**D****TOTAL SUPPLEMENT TAX OFFSETS**

Items T3 to T9 - add up the boxes.

Transfer this amount to

**T****Business and professional items section****P1 Personal services income (PSI)**

Print X in the appropriate box.

Did you receive any personal services income?

☒**YES**

Read on.

**NO**☒Go to item **P2**.**Part A**

Did you satisfy the results test?

☒**P** **NO**

Read on.

**YES**☐Go to item **P2**.**P2 Description of main business or professional activity**

Takeaway Food Services

Industry code

**A** 

45120

**P3 Number of business activities****B** 

1

**P5 Business name of main business and Australian business number (ABN)**

Mandeep Singh

38 922 175 837

ABN

**P6 Business address of main business**

Unit 4 379 Marion Road

Plympton

Suburb

SA

State

**D** 5038

Postcode

**P8 Business income and expenses****Income****Primary production****Non-primary production****Totals**

Gross payments where Australian business number not quoted	<b>C</b>			<b>D</b>		
Gross payments subject to foreign resident withholding (excluding capital gains)				<b>B</b>		
Gross payments - voluntary agreement	<b>E</b>			<b>F</b>		
Gross payments - labour hire or other specified payments	<b>N</b>			<b>O</b>		
Assessable government industry payments	<b>G</b>		/	<b>H</b>		/
Other business income	<b>I</b>		/	<b>J</b>	64,398	/
<b>Total business income</b>			/		64,398	/

**Expenses**

Opening stock

Purchases and other costs

Closing stock

**Cost of sales**  
(K + L - M)

Foreign resident withholding expenses (excluding capital gains)

Contractor, subcontractor and commission expenses

Superannuation expenses

Bad debts

Lease expenses

Rent expenses

Interest expenses within Australia

Interest expenses overseas

Depreciation expenses

Motor vehicle expenses

Repairs and maintenance

All other expenses

**Total expenses**

Add up the boxes for each column.

Opening stock			<b>K</b>	
Purchases and other costs			<b>L</b>	
Closing stock			<b>M</b>	/
<b>Cost of sales</b> (K + L - M)		/		/
Foreign resident withholding expenses (excluding capital gains)			<b>U</b>	
Contractor, subcontractor and commission expenses			<b>F</b>	
Superannuation expenses			<b>G</b>	
Bad debts			<b>I</b>	
Lease expenses			<b>J</b>	
Rent expenses			<b>K</b>	
Interest expenses within Australia			<b>Q</b>	
Interest expenses overseas			<b>R</b>	
Depreciation expenses		2,450	<b>M</b>	2,450
Motor vehicle expenses		15,100	<b>N</b>	15,100
Repairs and maintenance		1,254	<b>O</b>	1,254
All other expenses		10,665	<b>P</b>	10,665
<b>Total expenses</b>	<b>S</b>		<b>T</b>	29,469

## Reconciliation items

Section 40-880 deduction

**A**

Business deduction for project pool

**L**Landcare operations and business deduction  
for decline in value of water facility,  
fencing asset and fodder storage asset**W**

Income reconciliation adjustments

 /  / **X** / 

Expense reconciliation adjustments

 /  / **H** / **Net income or loss  
from business this year****B** / **C** 34,929 /  34,929 / Deferred non-commercial  
business losses from  
a prior year**D****E****Net income or loss  
from business****Y** / **Z** 34,929 /  34,929 / 

Transfer the amounts at Y and Z to item 15 on page 9.

## Taxpayer's declaration

Read and sign the declaration after completing your tax return, including the Supplementary section, Business and professional items section and other schedules if applicable.

## I declare that:

- the information provided to my registered tax agent for the preparation of this tax return is true and correct, and
- I authorise my registered tax agent to lodge this tax return.

Taxpayer's  
Signature

Date

Day	Month	Year
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**Important:** The tax law imposes heavy penalties for giving false or misleading information.

**The ATO will issue your assessment based on your tax return. However, the ATO has some time to review your tax return, and issue an amended assessment if a review shows inaccuracies that change the assessment. The standard review period is two years but for some taxpayers it is four years.**

## 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 if you do not provide your TFN, your assessment may be delayed.

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)

## Tax agent's declaration

I,  IN HOME TAXATION SERVICES PTY LTD

declare that this tax return has been prepared in accordance with information supplied by the taxpayer, that the taxpayer has given me a declaration stating that the information provided to me is true and correct and that the taxpayer has authorised me to lodge the tax return.

Agent's signature

Date

Day	Month	Year
21	07	2022

Client's reference

 8909A1

Contact name

 Mark Hauptman

Agent's telephone number

Area code

 08

Telephone number

 82402051

Agent's reference number

 67049001

Position held

**Business Worksheet****Non-Primary Production 2022**

<b>Business Name</b>	Mandeep Singh		
<b>Business Activity</b>	Takeaway Food Services	45120	
<b>Place of Business</b>	Unit 4 379 Marion Road		
	Plympton	SA	5038
<b>Ceased business during year</b>	<input type="checkbox"/>	<b>Commenced business during year</b>	<input type="checkbox"/>
<b>Number of business activities</b>	<input type="text" value="1"/>	<b>Consolidated subsidiary member</b>	<input type="checkbox"/>

**INCOME**

<b>Description</b>			
<b>Sales</b>	<input type="text" value="64,398"/>		
Plus goods for own use	<input type="text"/>		
<b>Gross Sales</b>	<input type="text" value="64,398"/>		
<b>Less cost of goods sold:</b>			
Opening stock	<input type="text"/>		
Plus purchases	<input type="text"/>		
Less Closing stock	- <input type="text"/>		
<b>Cost of sales</b>	<input type="text" value="0"/>		
<b>Trading income</b>	<input type="text" value="64,398"/>	/	<input type="text"/>
<b>Gross trading income</b>	<input type="text" value="64,398"/>	/	<input type="text"/>
<b>Plus:</b>			
<b>Business income</b>	<input type="text" value="64,398"/>	/	<input type="text"/>

**EXPENSES**

Less:			Private %
01	Accounting	<input type="text" value="1,100"/>	<input type="text"/>
28	Motor (set rate) S	<input type="text" value="15,100"/>	<input type="text"/>
04	Bank fees and charges	<input type="text" value="120"/>	<input type="text"/>
20	Insurance premiums	<input type="text" value="780"/>	<input type="text"/>
07	Cleaning and rubbish removal	<input type="text" value="1,540"/>	<input type="text"/>
26	Maintenance	<input type="text" value="1,254"/>	<input type="text"/>
48	Telephone	<input type="text" value="1,200"/>	<input type="text"/>
17	Government charges, fees, etc	<input type="text" value="880"/>	<input type="text"/>
19	Home office	<input type="text" value="2,650"/>	<input type="text"/>
25	Legal fees	<input type="text" value="445"/>	<input type="text"/>
49	Travel & accommodation	<input type="text" value="1,950"/>	<input type="text"/>
10	Depreciation	<input type="text" value="2,450"/>	<input type="text"/>
<b>Less expenses</b>		<input type="text" value="29,469"/>	

**Plus Reconciliation to Taxable Income/Loss**

<input type="text"/>	/	<input type="text"/>	<input type="text"/>
<b>TOTAL BUSINESS INCOME/LOSS</b>		<input type="text" value="34,929"/>	/ <input type="text"/>



# Income Tax Return Tax Estimate

2022

Mr Mandeep Singh Arora

TFN: 646 700 986

## Tax Payable for Individual

Taxable Income	34,929
Tax Free Part	18,200
<b>Tax Payable on Taxable Income</b>	<b>3,178.51</b>

**Sub-Total \$** 3,178.51

<b>Less Offsets:</b>	Offsets (T2 to T9)	0.00
	Private Health Insurance Offset	0.00
	Seniors / Pension / Beneficiary Offset	0.00
	Small business income offset (TNSBI: 34929)	508.56
	Low Income Offset	700.00
	Low and Middle Income Offset	675.00
	Lump Sum	0.00
	Foreign Income Offset	0.00
	Other Offsets	0.00
	FHSS tax offset	0.00
	<b>Sub-Total \$</b>	<b>1,883.56</b>
		<hr/>
		1,294.95

<b>Plus:</b>	Medicare Levy	0.00
	<b>Sub-Total \$</b>	<b>0.00</b>
		<hr/>
		1,294.95

<b>Less Credits:</b>	Tax withheld - salary & wage type income	0.00
	Arrears tax withheld	0.00
	Foreign Tax Credits	0.00
	TFN Amounts (credits)	0.00
	Franking Tax Offset (refundable)	0.00
	Other Refundable Credits	0.00
	Other Amounts withheld - ABN,Vol,Labour,Foreign	0.00
	FHSS tax withheld	0.00
	PAYG Income Tax Instalments	600.00
	<b>Sub-Total \$</b>	<b>600.00</b>
		<hr/>

**Estimated Tax Payable** 

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**694.95** DR

### DISCLAIMER

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This estimate is provided without warranty of any kind.

It is subject to legislative changes and includes estimates of currently unknown rates.

WARNING : Amounts shown may be adjusted by amounts not included in this return.

**Sensitive (when completed)**