

2020 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, Phillip Hutchings, 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.

Signature	Date

Individual Tax Return

2020

1 Jul 2019—30 Jun 2020

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

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	Hutchings, Phillip	2020

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.
HUTP01	24805968	HFB Accounting Pty Ltd	0732861322

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

2020

1 Jul 2019—30 Jun 2020

TFN Recorded

Taxable income

Total income	\$85,261.54	
Less total deductions and applied losses (L1)	\$55.00	
Taxable income		\$85,206.54
Tax on taxable income		\$19,238.95

Less non-refundable tax offsets	Calculated	Used
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Non-refundable

Low and middle income tax offset	\$1,080.00	\$1,080.00
Foreign income tax offset	\$19,864.63	\$18,158.95

Non-refundable carry forward

Total non-refundable tax offsets	\$20,944.63	\$19,238.95
Subtotal		\$0.00

Plus Other Liabilities	Calculated	Used
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Medicare levy	\$1,704.12	
Less unallocated foreign income tax offset	\$1,704.12	

Nothing is payable or refundable	0.00
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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

2020

1 Jul 2019—30 Jun 2020

TFN Recorded

YOUR NAME

Title	Given Name	Family Name	Other Name
MR	Phillip	Hutchings	

Suffix	Date of Birth
	11/09/1955

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 24
Cleveland

State	Postcode
QLD	4163

Country — if not Australia

YOUR HOME ADDRESS

Unit 8
49-53 Bilyana Street
BALMORAL

State	Postcode
QLD	4171

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
	07 32861322	

YOUR BANKING INFORMATION (EFT DETAILS)

Deduct fee from refund

No

BSB Number	Account Number	Account Name	Financial Institution Name

CONTACT NAME

Full Name

Samantha Sheriff

TAX AGENT CONTACT DETAILS

Tax Contact	Agent Ref Number	Contact Number
HFB Accounting Pty Ltd	24805968	0732861322

Income

	Tax withheld	Income
TOTAL TAX WITHHELD		
10 GROSS INTEREST		
Tax file number amounts withheld from gross interest	M \$0.00	Gross interest L \$2,905.00
TOTAL SUPPLEMENT INCOME		\$82,356.54
TOTAL INCOME		\$85,261.54

Deductions

TOTAL SUPPLEMENT DEDUCTIONS	Items D11 to D15	\$55.00
TOTAL DEDUCTIONS		\$55.00
SUBTOTAL	TOTAL INCOME less TOTAL DEDUCTIONS	\$85,206.54
Taxable income		\$85,206.54

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 whole period 1 July 2019 to 30 June 2020, were you and all your dependents including your spouse—if you had any—covered by private patient HOSPITAL cover?
Number of dependent children and students	Y	E Yes
Exemption categories		Number of days NOT liable for surcharge
Full 2.0% levy exemption – number of days	V	A 366
Half 2.0% levy exemption – number of days	W	

Private health insurance policy details

PROVIDER INFORMATION 1

Health insurer ID	B	BUP	Membership number	C	63430243
Your rebatable component	J	\$959.00	Your Australian Government rebate received	K	\$240.00
Benefit code	L	31	Tax claim code		A

PROVIDER INFORMATION 2

Health insurer ID	B	BUP	Membership number	C	63430243
Your rebatable component	J	\$2,878.00	Your Australian Government rebate received	K	\$721.00
Benefit code	L	30	Tax claim code		A

18 CAPITAL GAINS

Did you have a capital gains tax event during the year?	G	No
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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?	I	No
Have you ever , either directly or indirectly, caused the transfer of property—including money—or services to a non-resident trust estate?	W	No

20 FOREIGN SOURCE INCOME AND FOREIGN ASSETS OR PROPERTY

Assessable foreign source income	E	\$82,356.00
20T Foreign employment non-payment summary gross amounts		\$82,356.54
Other net foreign employment income	T	\$82,356.54
Foreign income tax offset	O	\$19,864.63
Foreign income tax offset adjustment		
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	No

TOTAL SUPPLEMENT INCOME	Items 13 to 24	\$82,356.54
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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
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Deductions claimed	H	\$55.00
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TOTAL SUPPLEMENT DEDUCTIONS	Items D11 to D15	\$55.00
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Tax offsets

TOTAL SUPPLEMENT TAX OFFSETS

Items T3, T4, T6, T7, T8, T9 and T10

Worksheets

10 GROSS INTEREST

Financial Institution	No. of Account Holders	Percent	Gross Tax Withheld	Gross Interest	Shared Tax Withheld	Shared Interest
WESTPAC BANKING CORPORATION	1	100%	\$0.00	\$2,905.82	\$0.00	\$2,905.82
Total			\$0.00	\$2,905.82	\$0.00	\$2,905.82

20 FOREIGN SOURCE INCOME AND FOREIGN ASSETS OR PROPERTY

Other net foreign employment income

Employer Northpower Ltd

Country

Income	Expenses	Net	Tax Paid	Exempt Income	Exempt Tax	Exempt Lump Sum
\$82,356.54		\$82,356.54	\$19,864.63			

Foreign income tax offset

Description	Amount
Transferred from Item 20T Worksheet - Northpower Ltd	\$19,864.63
Total	\$19,864.63

D12 DEDUCTIONS CLAIMED

Fund name	Account number	Deduction claimed	Fund ABN	Fund TFN
The Hutchings Superannuation Fund	HUTHI0003P	\$55.00	31736361374	0
Total		\$55.00		