

Taxation Estimate
For the year ended 30 June 2023

Return Code: MIDDLE03
Client Code: MIDDLE03
Name: GARRY JOHN MIDDLE

Tax File Number
625 388 295
Date Prepared
20th September 2023

DESCRIPTION	Debits \$	Credits \$
Your taxable income is \$4661		
Tax on your taxable or net income	0.00	
Assessed tax payable	0.00	
PAYG credits and other entitlements		968.00
Result of this Estimate - Tax Refundable		968.00

PAYG Credits and other entitlements included \$968.00

Pay as you go (PAYG) withholding (deducted by your Employer) 968.00

Please note that this is our estimate of your assessment which may be subject to Tax Office adjustment for HECS-HELP, spouse's FTB overpayment or exceeding your concessional or non-concessional superannuation contributions cap in 2021 or 2022 (if applicable). A Notice of Assessment from the Australian Taxation Office will be forwarded to you at a later date.

CARTER WOODGATE

Individual tax return 2023

01/07/2022 to 30/06/2023

Your tax file number

625 388 295

See the Privacy note in the Taxpayer's declaration

Are you an Australian resident?

 Y

Have you included any attachments?

 N**Your name**

Title	MR
Surname or family name	MIDDLE
Given names	GARRY JOHN

Has any part of your name changed since last tax return lodged?

 N**Your postal address**

Street	CARTER WOODGATE		
	PO BOX 1156		
Suburb/State/P'code	MIDLAND	WA	6936

Your home address

Street	35 BAILEY HEIGHTS		
Suburb/State/P'code	BALINGUP	WA	6253

Your daytime phone no.

08

9250 2144

Your date of birth

14/09/1953

Final tax return

 N**Electronic funds transfer (EFT)**

BSB no	313140	Account no	12201830
Account name	GARY & CLARE MIDDLE		

Return code

MIDDLE03

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Sensitive (when completed)

Income

1 Salary or wages

Main salary or wage occupation

Environmental scientist

Occupation code **X** 234313

ABN 70 598 519 443

Tax withheld

968.00

Income

4681

2 Allowances/earnings/tips/director's fees, etc.

K 395

Total tax withheld **\$** 968.00

10 Gross interest

L 100

I Transfer the amount from **TOTAL SUPPLEMENT INCOME OR LOSS**

0

TOTAL INCOME OR LOSS

Add up items 1 to 12 and I

5176

Deductions

D2 Work related travel expenses

B 395

D9 Gifts or donations

J 120

TOTAL DEDUCTIONS

Add up items D1 to D10 and D

515

SUBTOTAL

**TOTAL INCOME/LOSS less
TOTAL DEDUCTIONS**

4661

**TAXABLE INCOME
OR LOSS**

Subtract item L1 from SUBTOTAL

\$ 4661

Tax offsets

TOTAL TAX OFFSETS

Items T2 and T

U 0

Medicare levy related items

M1 Medicare levy reduction or exemption

Reduction based on family income

Number of dependent children and students

Y 2

M2 Medicare levy surcharge

For the **whole** period 1 July 2022 to 30 June 2023 were **you**
and **all** your dependants (including your spouse)-if you had any-
covered by private patient HOSPITAL cover?

E Y

Number of days NOT liable for surcharge

A 365

Private health insurance policy details

TaxPayer

Period 1 - 01/07/2022 to 31/03/2023

Health insurer ID	B NIB	Membership number	C 35421715
Your premiums eligible for Australian Govt. rebate	J 2231	Australian Government rebate received	K 640
Benefit code	L 35	Tax claim code	C

Period 2 - 01/04/2023 to 30/06/2023

Health insurer ID	B NIB	Membership number	C 35421715
Your premiums eligible for Australian Govt. rebate	J 753	Australian Government rebate received	K 216
Benefit code	L 36	Tax claim code	C

Income tests

IT1 Total reportable fringe benefits amounts

Employers exempt from FBT under sect. 57A of the FBTA 1986 **N**

Employers not exempt from FBT under sect. 57A of the FBTA 1986 **W**

IT2 Reportable employer superannuation contributions **T**

IT3 Tax-free government pensions **U**

IT4 Target foreign income **V**

IT5 Net financial investment loss **X**

IT6 Net rental property loss **Y**

IT7 Child support you paid **Z**

IT8 Number of dependent children **D**

Spouse details-married or de facto

Your spouse's name

Surname
Given names

Your spouse's date of birth **K** Your spouse's gender

Period you had a spouse - married or defacto

Did you have a spouse for the full year 1 July 2022 to 30 June 2023? **L**

Sensitive (when completed)

Spouse income reviewed

V281 requires all labels to be non-null. You have indicated that you have checked that no spouse income exists for some of the spouse income labels.

Your spouse's 2022-23 taxable income	O	<input type="text" value="24650"/>
Spouse's share of trust income which the trustee is assessed under s98 and has not been included in spouse's taxable income	T	<input type="text" value="0"/>
Distributions to your spouse on which FTD tax has been paid and which your spouse would have had to show as assessable income if the tax had not been paid	U	<input type="text" value="0"/>
Your spouse's reportable fringe benefits amounts		<input type="text" value="0"/>
Employers exempt from FBT under sect. 57A of the FBTA 1986	R	<input type="text" value="0"/>
Employers not exempt from FBT under sect. 57A of the FBTA 1986	S	<input type="text" value="0"/>
Amount of Australian Government pensions and allowances (see Q6 Aust. Govt. pensions and allowances in the instructions) that your spouse received in 2022-23 (exclude exempt pension income)	P	<input type="text" value="0"/>
Amount of exempt pension income (see Spouse details - married or defacto in the instructions) that your spouse received in 2022-23. Do not include any amount paid under the <i>Military Rehabilitation and Compensation Act 2004</i>	Q	<input type="text" value="0"/>
Amount of your spouse's reportable superannuation contributions (which is the total of reportable employer super contributions and deductible personal super contributions)	A	<input type="text" value="2619"/>
Other specified exempt payments (see Spouse details - married or de facto in the instructions) that your spouse received	B	<input type="text" value="0"/>
Your spouse's target foreign income	C	<input type="text" value="0"/>
Your spouse's total net investment loss (total of net financial investment loss and net rental property loss)	D	<input type="text" value="0"/>
Child support your spouse paid	E	<input type="text" value="0"/>
Your spouse's taxed element of a superannuation lump sum for which the tax rate is zero	F	<input type="text" value="0"/>
Spouse's total ATI		<input type="text" value="27269"/>

Sensitive (when completed)

SUPPLEMENTARY SECTION

Income

15 Net income or loss from business

Non-primary production-transferred from Z item P8

C 1728 **L**

16 Deferred non-commercial business losses

Deferred losses from sole trade activities

G 1728

Your share of deferred losses:

- from other sole trader activities 1728

Non-PP deferred losses

J 1728

18 Capital gains

Did you have a CGT event during the year?

G **N**

19 Foreign entities

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

I **N**

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

W **N**

20 Foreign source income and foreign assets or property

Did you own, or have an interest in, assets located outside Australia during the year which had a total value of AUD \$50,000 or more?

P **N**

TOTAL SUPPLEMENTARY SECTION INCOME OR LOSS

0

- items 13 to 24 transfer to I

BUSINESS AND PROFESSIONAL ITEMS SCHEDULE 2023-TAX AGENTS

P1 Personal services income (PSI)

Did you receive any personal services income?

N

P2 Description of main business or professional activity

Environmental consultancy services

A 69621

P3 Number of business activities

B 1

Sensitive (when completed)

P5 Business name of main business and ABN

VISIONENVIRONMENT
ABN 89 338 951 955

P6 Business address of main business

14 BLUERIDGE CRESCENT	
BIBRA LAKE	WA
Postcode	D 6163

P8 Business income and expenses

Income	Primary production	Non-primary production	Totals
Other business income	I <input type="text"/>	J 154691	154691
Total business income	<input type="text"/>	154691	154691

Expenses	Primary production	Non-primary production	Totals
Superannuation expenses	<input type="text"/>	8626	G 8626
Lease expenses	<input type="text"/>	229	J 229
Depreciation expenses	<input type="text"/>	10052	M 10052
Motor vehicle expenses	<input type="text"/>	15356	N 15356 B
Repairs & maintenance	<input type="text"/>	165	O 165
All other expenses	<input type="text"/>	121991	P 121991
Total expenses	S <input type="text"/>	T 156419	156419

Net income or loss from business this year **B** **C** 1728 **L** 1728 **L**

Net income/loss from business **Y** **Z** 1728 **L** 1728 **L**

Transfer labels Y and Z to item 15

Net income or loss from carrying on a business of investing	<input type="text"/>
Net income or loss from carrying on a rental property business	<input type="text"/>
Other income or loss relating to item 15	-1728

Sensitive (when completed)

P9 Business loss activity details

Activity 1

Description of activity

D Environmental consultancy services

Industry code

E 69621

Partnership or sole trader

F **S**

Type of loss

G 8

Reference for code 5

Code **C**

Year **Y**

Number

A

Deferred non-commercial loss from a prior year

H

Net loss

I

P15 Total salary and wage expenses

G **A**

P16 Payments to associated persons

H

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 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

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

Tax agent's declaration: We, CARTER WOODGATE PTY LTD,

declare that this tax return has been prepared in accordance with information supplied by the taxpayer, and 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

Agent's telephone

Client's reference

Contact name

Agent's reference no

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Sensitive (when completed)

Salary or wages payment summary

		Tax withheld	Income
Employer	DEPARTMENT OF JUSTICE		
ABN/WPN	70 598 519 443	968	4681
	Allowances including commissions, director's fees bonuses, tips or consultation fees etc.		395

Sensitive (when completed)

D2 Work-related travel expenses

Description	Amount
Allowance Fully Expensed	395.00
Total D2 expenses	395.00

D9 Gifts or donations

Description	Amount
Wikimedia Foundation	20.00
Medecins Sans Frontieres	100.00
Total D9 expenses	120.00

D12 Personal superannuation contributions

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

N

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Interest Income

Financial institution	Gross TFN Withholding	Your Share TFN Withholding	Gross Interest	Your Share Interest
BANK AUSTRALIA Account number: 819 Number of account holders: 1			2.34	2.34
BANK AUSTRALIA Account number: 827 Number of account holders: 1			3.80	3.80
BANK AUSTRALIA Account number: 700 Number of account holders: 1			93.94	93.94

Subtotal	0.00	0.00	100.08	100.08
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Your share interest total 100.08

Other Work Related Expenses

Total

Gifts and Donations

Description	Amount
Wikimedia Foundation	20.00
Medecins Sans Frontieres	100.00

Total 120.00

Tax offsets and Medicare

T **Total tax offsets included in tax return** **Tax Offset**
0

M1 Medicare levy exemptions and reductions

Dependants

Spouse's taxable income:	24650
Dependent children/students:	2

M2 Medicare levy surcharge

Days exempt from Medicare:	
Days under MLS Threshold:	
Days in Fund:	365
Add: Days otherwise not liable:	
Less: Days exemptions overlap or are otherwise n/a:	
Number of days not liable for Surcharge:	365

Surcharge:

Profession, trade or business income and deductions excluding primary production

ATO ANZSIC code	69621		
Business activity	Environmental consultancy services		
Place of business	14 BLUERIDGE CRESCENT		
	BIBRA LAKE	WA	6163

Income

Trading account			
Sales		154691	
			154691
Less Cost of goods sold:			
Gross profit			154691
Gross business income(loss)			154691

Less deductions

Bank fees and charges			245
Depreciation			10052
Leasing			229
Home office expenses			348
Insurance premiums			5037
Materials and supplies			445
Motor vehicle expenses			
- other		15356	
			15356
Printing and stationery			1102
Protective clothing etc			992
Repairs and maintenance			165
Salaries and wages			
- associated persons		41600	
- other employees		40550	
			82150
Subscriptions - associations, unions, publications			4983
Superannuation fund contributions for employees			8626
Telephone			237
Travel, accommodation and conference expenses			14683
Other expenses:			
Computer Expenses			9185
Plant & Equipment <\$1000			2584
Total deductions			156419
Net business income/loss			-1728

