

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, John Fortunaso, 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;
- I further understand that if the return is not lodged by the due date specified, penalties may apply.

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

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

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	Fortunaso, John	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

PART D TAX AGENTS CERTIFICATE (SHARED FACILITIES USERS ONLY)

Client Ref	Agent Ref No.	Contact Name	Contact No.
FORJ01	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

2022

1 Jul 2021—30 Jun 2022

TFN Recorded

Taxable income

Total income	\$101,912.00	
Less total deductions and applied losses (L1)	\$29,530.00	
Taxable income		\$72,382.00
Tax on taxable income		\$13,991.15

Less non-refundable tax offsets	Calculated	Used
--	-------------------	-------------

Non-refundable

Low and middle income tax offset	\$1,500.00	\$1,500.00
Small business income tax offset	\$962.27	\$962.27

Non-refundable carry forward

Total non-refundable tax offsets	\$2,462.27	\$2,462.27
Subtotal		\$11,528.88

Less refundable tax offsets	Calculated	Used
------------------------------------	-------------------	-------------

Franking credits	\$291.00	\$291.00
Total refundable tax offsets	\$291.00	\$291.00

Assessed tax payable		\$11,237.88
-----------------------------	--	--------------------

Plus Other Liabilities	Calculated	Used
-------------------------------	-------------------	-------------

Medicare levy	\$1,447.64	
Medicare Liability		\$1,447.64

Total other liabilities		\$1,447.64
--------------------------------	--	-------------------

Assessed tax payable (includes other liabilities)		\$12,685.52
--	--	--------------------

Less PAYG credits and other entitlements

PAYG instalments raised		\$12,085.00
Total PAYG credits and other entitlements		\$12,085.00

Amount payable		\$600.52
-----------------------	--	-----------------

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	John	Fortunaso	Dominic

Suffix	Date of Birth
	01/11/1953

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

64 Elliott Street
HAWTHORNE

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
084130	019974067	JD & DH FORTUNASO	

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				
11	DIVIDENDS			
Tax file number amounts withheld from dividends	V	\$0.00	Unfranked amount	S\$12.00
			Franked amount	T\$679.00
			Franking credit	U\$291.00
TOTAL SUPPLEMENT INCOME				\$100,930.00
TOTAL INCOME				\$101,912.00

Deductions

D9 GIFTS OR DONATIONS	J	\$105.00
Gifts or donations		
D10 COST OF MANAGING TAX AFFAIRS		
Other expenses incurred in managing your tax affairs	M	\$1,925.00
TOTAL SUPPLEMENT DEDUCTIONS	Items D11 to D15	\$27,500.00
TOTAL DEDUCTIONS		\$29,530.00
SUBTOTAL	TOTAL INCOME less TOTAL DEDUCTIONS	\$72,382.00
Taxable income		\$72,382.00

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 2021 to 30 June 2022, 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			
Full 2.0% levy exemption – number of days		V	
Half 2.0% levy exemption – number of days		W	
		Number of days NOT liable for surcharge	A 365

Private health insurance policy details

PROVIDER INFORMATION 1

Health insurer ID	B	BUP	Membership number	C	63764500
Your rebatable component	J	\$4,790.00	Your Australian Government rebate received	K	\$1,375.00
Benefit code	L	35	Tax claim code		C

Spouse details – married or de facto

YOUR SPOUSE'S NAME

First given name	Diana				
Other given names	Hendrika				
Surname or family name	Fortunaso				
Date of birth		K	29 Oct 1955		
Your spouse's gender	Female				
Your spouse has residency					

PERIOD YOU HAD A SPOUSE – MARRIED OR DE FACTO

Did you have a spouse for the full year	L	Yes
Did your spouse die during the year?		No

THIS INFORMATION RELATES TO YOUR SPOUSE'S INCOME

Your spouse's taxable income (excluding FHSS released amounts)	O	\$21,431.00
Your spouse's taxable income		\$21,431.00
Your spouse's assessable FHSS released amounts		
Your spouse's section 98 trust income – not included in spouse's taxable income	T	
Distributions to your spouse on which family trust distribution tax has been paid	U	
Your spouse's total reportable fringe benefits amount		
Employers exempt from FBT under section 57A of the FBTA 1986	R	\$0.00
Employers not exempt from FBT under section 57A of the FBTA 1986	S	\$0.00
Amount of any Australian Government pensions and allowances received by your spouse in the year of the return	P	

Amount of any exempt pension income received by your spouse in the year of the return	Q	
Spouse reportable superannuation contributions	A	\$0.00
Spouse reportable employer superannuation contributions		\$0.00
Spouse deductible personal superannuation contributions		\$0.00
Your spouse's tax-free government pensions	B	\$0.00
Your spouse's target foreign income	C	
Your spouse's foreign income		
Your spouse's exempt foreign employment income		
Your spouse's net investment loss	D	\$0.00
Your spouse's net financial investment loss		\$0.00
Your spouse's net rental property loss		\$0.00
Child support your spouse paid	E	\$0.00
Your spouse's taxed element of a SLS zero tax rate	F	
Your spouse's total ATI amount		\$21,431.00
Your spouse's rebate income		\$21,431.00
Your spouse's assessable income		\$21,431.00

15 NET INCOME OR LOSS FROM BUSINESS

Primary production – transferred from Y item P8	B	
Non-primary production – transferred from Z item P8	C	\$31,114.00
Are you a small business entity?		Yes
Net small business income	A	\$31,114.00
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	

18 CAPITAL GAINS

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

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
---	----------	----

21 RENT

Gross rent	P	\$102,575.00	
Interest deductions	Q	\$0.00	
Capital works deductions	F	\$1,720.00	
Other rental deductions	U	\$31,039.00	
Net rent		P less (Q + F + U)	\$69,816.00
TOTAL SUPPLEMENT INCOME		Items 13 to 24	\$100,930.00

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	\$27,500.00
TOTAL SUPPLEMENT DEDUCTIONS		Items D11 to D15 \$27,500.00

Tax offsets

TOTAL SUPPLEMENT TAX OFFSETS	Items T3, T4, T6, T7, T8 and T9
-------------------------------------	--

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

Building consultancy service	Industry code	A	69230
------------------------------	---------------	----------	-------

P3 NUMBER OF BUSINESS ACTIVITIES

B	1
----------	---

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

John Fortunaso	ABN: 99481001317
----------------	------------------

P6 BUSINESS ADDRESS OF MAIN BUSINESS

64 Elliott Street		
Hawthorne		
Suburb or Town: Brisbane	State or Territory: QLD	Postcode: 4171

P8 BUSINESS INCOME AND EXPENSES

Income	PP	NPP	Totals
Other business income		\$62,397.00	\$62,397.00
Total other business income	I	J	\$62,397.00
Total business income		\$62,397.00	\$62,397.00

Expenses	PP	NPP	Totals
Purchases and other costs		\$22,615.00 L	\$22,615.00
Cost of sales (K + L - M)		\$22,615.00	\$22,615.00
Motor vehicle expenses		\$3,600.00 N	\$3,600.00
All other expenses		\$5,068.00 P	\$5,068.00
Total expenses	S	T	\$31,283.00
Net income or loss from business this year	B	C	\$31,114.00
Net income or loss from business	Y	Z	\$31,114.00

Rental schedule — Units 1-9, 88-90 INVERMORE STREET, MT GRAVATT EAST...

Address	Town/City	State	Postcode
Units 1-9 88-90 INVERMORE STREET	MT GRAVATT EAST	QLD	4122

Name of property	
Date property first earned rental income	01/07/1997
Number of weeks property was rented this year	52
The number of weeks the property was available for rent this year	52
Entity's % ownership	55.56
Has the loan for the property been renegotiated this year?	No

Acquisitions and Disposal	Date	Amount
Acquisition	01 Jul 1997	
Disposal		
Capital gain/loss on sale of this property		
Value of capital allowances (depreciation on plant) recouped on the sale of the property		
Value of capital works deductions (special building write-off) recouped on the sale of the property		

Owners

Name	TFN	Percentage
Fortunaso, John	TFN Recorded	55.56%
		55.56%

Income / Expenses

Income		Gross	My share
Rental income	A	\$165,907.20	\$92,178.04
Gross rent	C	\$165,907.20	\$92,178.04
Expenses			
Advertising for tenants	D	\$154.00	\$85.56
Cleaning	G	\$1,228.00	\$682.28
Council rates	H	\$12,029.26	\$6,683.46
Capital allowance assets	I	\$2,072.00	\$1,423.00
Gardening	J	\$2,538.75	\$1,410.53
Insurance	K	\$9,572.50	\$5,318.48
Land tax	M	\$3,544.53	\$3,544.53
Repairs	Q	\$7,422.54	\$4,123.96
Capital works deductions	R	\$11.00	\$6.11
Water	U	\$10,243.42	\$5,691.24

Total expenses	W	\$48,816.00	\$28,969.15
Total net rent	X	\$117,091.20	\$63,208.89

Rental schedule — UNIT 4, 86 INVERMORE STREET, MT GRAVATT EAST QLD...

Address	Town/City	State	Postcode
UNIT 4 86 INVERMORE STREET	MT GRAVATT EAST	QLD	4122

Name of property	
Date property first earned rental income	01/07/2001
Number of weeks property was rented this year	52
The number of weeks the property was available for rent this year	52
Entity's % ownership	50
Has the loan for the property been renegotiated this year?	No

Acquisitions and Disposal	Date	Amount
Acquisition	01 Jul 2001	
Disposal		
Capital gain/loss on sale of this property		
Value of capital allowances (depreciation on plant) recouped on the sale of the property		
Value of capital works deductions (special building write-off) recouped on the sale of the property		

Owners

Name	TFN	Percentage
Fortunaso, John	TFN Recorded	50%
Fortunaso, Diana	TFN Recorded	50%
		100%

Income / Expenses

Income		Gross	My share
Rental income	A	\$20,435.00	\$10,217.50
Other rental income	B	\$359.56	\$179.78
Gross rent	C	\$20,794.56	\$10,397.28
Expenses			
Council rates	H	\$1,721.60	\$860.80
Capital allowance assets	I	\$44.00	\$22.00
Insurance	K	\$749.30	\$374.65
Land tax	M	\$291.57	\$291.57
Repairs	Q	\$51.30	\$25.65
Capital works deductions	R	\$3,428.00	\$1,714.00
Water	U	\$1,004.28	\$502.14
Sundry	V	\$0.00	\$0.00

Total expenses	W	\$7,290.05	\$3,790.81
Total net rent	X	\$13,504.51	\$6,606.47

Motor vehicle expenses worksheet —

VEHICLE DETAILS

Business section	Non Primary Production
Vehicle make and model	
Registration	
Purchase date	
Purchase price	
Apply cost limit	Car limit
Cost limit	\$60,733.00
Rate (cents per kilometre)	\$0.72
Period from	1 Jul 2021
Period to	30 Jun 2022
Percentage of business use	100%
Number of kilometres	5000
Type of kilometres	Total
Business kilometres	5000

MOTOR VEHICLE EXPENSES

Total

CALCULATION METHODS

Method 1 – Cents per kilometre	\$3,600.00
Method 2 – Logbook	
Total motor vehicle expenses	\$3,600.00

Calculation method	Cents per kilometre
--------------------	---------------------

Rental schedule worksheets — Units 1-9, 88-90 INVERMORE STREET, MT...

Q REPAIRS

Description	Amount
Various repairs	\$1,170.10
Various repairs	\$6,252.44
Total	\$7,422.54

Rental schedule worksheets — UNIT 4, 86 INVERMORE STREET, MT GRAVATT...

V SUNDRY

Description	Amount
Automatic	\$0.00
Home Office - 10hrs/wk*52	\$0.00
Total	\$0.00

Worksheets

11 DIVIDEND

Company or trust	No. of Account Holders	Percent	Unfranked	Franked	Franking Credits	TFN Withheld
SUNCORP GROUP LIMITED	1	100%	\$0.00	\$109.34	\$46.86	\$0.00
SANTOS LIMITED	2	50%	\$0.00	\$26.47	\$11.34	\$0.00
<i>Gross</i>			\$0.00	\$52.93	\$22.68	\$0.00
SUNCORP GROUP LIMITED	2	50%	\$0.00	\$172.53	\$73.95	\$0.00
<i>Gross</i>			\$0.00	\$345.06	\$147.89	\$0.00
NATIONAL AUSTRALIA BANK LIMITED	2	50%	\$0.00	\$342.90	\$146.96	\$0.00
<i>Gross</i>			\$0.00	\$685.80	\$293.92	\$0.00
SANTOS LIMITED	2	50%	\$12.18	\$28.44	\$12.19	\$0.00
<i>Gross</i>			\$24.36	\$56.87	\$24.38	\$0.00
Total			\$12.18	\$679.68	\$291.30	\$0.00

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)	\$31,114.00
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	
Sub-total	\$31,114.00
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	\$31,114.00

D9 GIFTS OR DONATIONS

Description	Amount
Per Client Report	\$105.00
Total	\$105.00

D10 OTHER EXPENSES INCURRED IN MANAGING YOUR TAX AFFAIRS

Description	Amount
Howe Ford & Boxer	\$1,793.00
Quickbooks	\$132.00
Total	\$1,925.00

D12 DEDUCTIONS CLAIMED

Fund name	Account number	Deduction claimed	Fund ABN	Fund TFN
J & D FORTUNASO SUPERFUND	01	\$27,500.00	31025902420	98232791
Total		\$27,500.00		

P8 OTHER BUSINESS INCOME

Description	PP Amount	NPP Amount
Income	\$0.00	\$62,397.00
Total	\$0.00	\$62,397.00

Asset Depreciation for period 1 Jul 2021 to 30 Jun 2022

Rental - Units 1-9, 88-90 INVERMORE STREET, MT GRAVATT EAST QLD 4122

						Balancing adjustments								
Date Purchased	Description	Type	Cost	Cost Limit	OWDV	Date	Disposal Value	Assessable	Deductible	Method / Rate %	Decline in value	Bus. Use %	Business Decline	CWDV
I CAPITAL ALLOWANCES														
02/06/2017	AIR CONDITIONING UNIT 7	OTH	1,762		710					DV/20.00	142	100.00	142	568
01/07/2005	CARPET	OTH	60		33					DV/18.01	6	100.00	6	27
01/09/2008	DIGITAL CAMERA	OTH	1,499		86					DV/20.00	17	100.00	17	69
13/03/2001	FLOOR TILES	OTH	1,428		53					DV/15.00	8	100.00	8	45
01/07/2005	FURNITURE	OTH	1,700		1,099					DV/13.50	148	100.00	148	951
18/11/2008	HAND VACCUUM	OTH	299		18					DV/20.00	4	100.00	4	14
18/06/2018	HOT WATER SYSTEM UNIT 2	OTH	1,265		859					DV/12.00	103	100.00	103	756
31/03/2007	IMPROVEMENTS	OTH	5,500		229					DV/20.00	46	100.00	46	183
19/02/2007	OVEN	OTH	680		87					DV/13.33	12	100.00	12	75
27/04/2007	PAINTING	OTH	5,160		218					DV/20.00	44	100.00	44	174
18/10/2005	SEWING MACHINE	OTH	599		227					DV/6.00	14	100.00	14	213
21/05/2007	TILING	OTH	2,689		116					DV/20.00	23	100.00	23	93
07/06/1995	VERTICAL DRAPES	OTH	350		1					DV/30.00	0	100.00	0	1
30/11/2018	Air Conditioner	GEN	400		226					DV/20.00	45	100.00	45	181

						Balancing adjustments								
Date Purchased	Description	Type	Cost	Cost Limit	OWDV	Date	Disposal Value	Assessable	Deductible	Method / Rate %	Decline in value	Bus. Use %	Business Decline	CWDV
	Unit 9													
20/06/2022	Hot water system - Unit 3	PLT	1,800							DV/16.67	9	100.00	9	1,791
23/06/2022	Oven - Unit 7	PLT	653							DV/16.67	2	100.00	2	651
09/03/2022	Cooktop - Unit 9	PLT	1,106							DV/16.67	58	100.00	58	1,048
19/11/2021	Smoke detectors	PLT	6,798							DV/33.33	1,391	100.00	1,391	5,407
	Total		33,748		3,962						2,072		2,072	12,247
R CAPITAL WORKS DEDUCTIONS														
25/01/2022	Retaining wall	BLD	990							PC/2.50	11	100.00	11	979
	Total		990								11		11	979

Rental - UNIT 4, 86 INVERMORE STREET, MT GRAVATT EAST QLD 4122

						Balancing adjustments								
Date Purchased	Description	Type	Cost	Cost Limit	OWDV	Date	Disposal Value	Assessable	Deductible	Method / Rate %	Decline in value	Bus. Use %	Business Decline	CWDV
I CAPITAL ALLOWANCES														
01/01/2011	AIR CONDITIONER	OTH	2,000		193					DV/20.00	39	100.00	39	154
18/11/2008	VACCUUM CLEANER	OTH	420		26					DV/20.00	5	100.00	5	21
	Total		2,420		219						44		44	175
R CAPITAL WORKS DEDUCTIONS														
21/12/2001	4/86 Invermore	BLD	137,112		69,975					PC/2.50	3,428	100.00	3,428	66,547

						Balancing adjustments								
Date Purchased	Description	Type	Cost	Cost Limit	OWDV	Date	Disposal Value	Assessable	Deductible	Method / Rate %	Decline in value	Bus. Use %	Business Decline	CWDV
	St													
	Total		137,112		69,975						3,428		3,428	66,547