

**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, Arline Warden, 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
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# 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](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	Warden, Arline	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.
WARB02	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	\$140,568.00	
Less total deductions and applied losses (L1)	\$1,000.00	
Taxable income		\$139,568.00
Tax on taxable income		\$36,707.16
<b>Less non-refundable tax offsets</b>	<b>Calculated</b>	<b>Used</b>
<b>Non-refundable</b>		
Small business income tax offset	\$1,000.00	\$1,000.00
<b>Non-refundable carry forward</b>		
<b>Total non-refundable tax offsets</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>
<b>Subtotal</b>		<b>\$35,707.16</b>
<b>Less refundable tax offsets</b>	<b>Calculated</b>	<b>Used</b>
<b>Assessed tax payable</b>		<b>\$35,707.16</b>
<b>Plus Other Liabilities</b>	<b>Calculated</b>	<b>Used</b>
Medicare levy	\$2,791.36	
Medicare Liability		\$2,791.36
<b>Total other liabilities</b>		<b>\$2,791.36</b>
<b>Assessed tax payable (includes other liabilities)</b>		<b>\$38,498.52</b>
<b>Less PAYG credits and other entitlements</b>		
PAYG instalments raised		\$17,896.00
<b>Total PAYG credits and other entitlements</b>		<b>\$17,896.00</b>
<b>Amount payable</b>		<b>\$20,602.52</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****2022**

1 Jul 2021—30 Jun 2022

TFN Recorded

**YOUR NAME**

Title	Given Name	Family Name	Other Name
MRS	Arline	Warden	Anne

Suffix	Date of Birth
	04/05/1968

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

**YOUR HOME ADDRESS**

6 Bollard Ct	
CLEVELAND	
State	Postcode
QLD	4163

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
	07 32861322	

**YOUR BANKING INFORMATION (EFT DETAILS)**

Deduct fee from refund  
No

BSB Number	Account Number	Account Name	Financial Institution Name
114879	492939574	BRIAN & ARLINE WARDEN	ST GEORGE BANK

**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	
<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> \$30.00
<b>TOTAL SUPPLEMENT INCOME</b>				<b>\$140,538.00</b>
<b>TOTAL INCOME</b>				<b>\$140,568.00</b>

# Deductions

<b>TOTAL SUPPLEMENT DEDUCTIONS</b>	Items D11 to D15	<b>\$1,000.00</b>
<b>TOTAL DEDUCTIONS</b>		<b>\$1,000.00</b>
<b>SUBTOTAL</b>	<b>TOTAL INCOME less TOTAL DEDUCTIONS</b>	<b>\$139,568.00</b>
<b>Taxable income</b>		<b>\$139,568.00</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 2021 to 30 June 2022, 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>Y</b>	<b>E</b> Yes
Exemption categories	Number of days <b>NOT</b> liable for surcharge <b>A</b> 365
Full 2.0% levy exemption – number of days <b>V</b>	
Half 2.0% levy exemption – number of days <b>W</b>	

## Private health insurance policy details

### PROVIDER INFORMATION 1

Health insurer ID	<b>B</b>	MBP	Membership number	<b>C</b>	26193232
Your rebatable component	<b>J</b>	\$954.00	Your Australian Government rebate received	<b>K</b>	\$0.00
Benefit code	<b>L</b>	31	Tax claim code		C

### PROVIDER INFORMATION 2

Health insurer ID	<b>B</b>	MBP	Membership number	<b>C</b>	26193232
Your rebatable component	<b>J</b>	\$2,539.00	Your Australian Government rebate received	<b>K</b>	\$0.00
Benefit code	<b>L</b>	30	Tax claim code		C

## Spouse details – married or de facto

### YOUR SPOUSE'S NAME

First given name		Brian
Other given names		Joseph
Surname or family name		Warden
Date of birth	<b>K</b>	22 Sep 1965
Your spouse's gender		Male
Your spouse has residency		

### PERIOD YOU HAD A SPOUSE – MARRIED OR DE FACTO

Did you have a spouse for the full year	<b>L</b>	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)	<b>O</b>	\$610,385.00
Your spouse's taxable income		\$610,385.00
Your spouse's assessable FHSS released amounts		
Your spouse's section 98 trust income – not included in spouse's taxable income	<b>T</b>	
Distributions to your spouse on which family trust distribution tax has been paid	<b>U</b>	
Your spouse's total reportable fringe benefits amount		
Employers exempt from FBT under section 57A of the FBTAA 1986	<b>R</b>	\$0.00
Employers not exempt from FBT under section 57A of the FBTAA 1986	<b>S</b>	\$0.00
Amount of any Australian Government pensions and allowances received by your spouse in the year of the return	<b>P</b>	
Amount of any exempt pension income received by your spouse in the year of the return	<b>Q</b>	
Spouse reportable superannuation contributions	<b>A</b>	\$12,500.00
Spouse reportable employer superannuation contributions		\$0.00
Spouse deductible personal superannuation contributions		\$12,500.00

Your spouse's tax-free government pensions	<b>B</b>	\$0.00
Your spouse's target foreign income	<b>C</b>	
Your spouse's foreign income		
Your spouse's exempt foreign employment income		
Your spouse's net investment loss	<b>D</b>	\$5,867.00
Your spouse's net financial investment loss		\$0.00
Your spouse's net rental property loss		\$5,867.00
Child support your spouse paid	<b>E</b>	\$0.00
Your spouse's taxed element of a SLS zero tax rate	<b>F</b>	
<b>Your spouse's total ATI amount</b>		<b>\$628,752.00</b>
<b>Your spouse's rebate income</b>		<b>\$628,752.00</b>
<b>Your spouse's assessable income</b>		<b>\$610,385.00</b>

## Supplementary section

### 13 PARTNERSHIPS AND TRUSTS

#### Non-primary production

Share of net income from trusts less capital gains, foreign income and franked distributions	<b>U</b>	\$140,538.00	T
<b>Net non-primary production amount</b>		<b>\$140,538.00</b>	

Trust share of net small business income less deductions attributable to that share	<b>E</b>	\$110,051.00
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### 18 CAPITAL GAINS

Did you have a capital gains tax event during the year?	<b>G</b>	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?	<b>I</b>	No
Have you ever, 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
<b>TOTAL SUPPLEMENT INCOME</b>	<b>Items 13 to 24</b>	<b>\$140,538.00</b>

## 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** \$1,000.00

**TOTAL SUPPLEMENT DEDUCTIONS** Items D11 to D15 **\$1,000.00**

## Tax offsets

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

## Superannuation Contributions worksheet

Age as at 30 June 2022 54

Total superannuation balance as at 30 June 2021

Total superannuation balance cap \$1,700,000.00

Total superannuation balance threshold for carried forward concessional contributions \$500,000.00

### CONCESSIONAL CONTRIBUTIONS

Employer SG contributions

Reportable employer superannuation contributions (IT2) \$0.00

Deductible personal superannuation contributions (D12) \$1,000.00

Allocated surplus or amounts transferred from reserves

Notional contributions for defined benefit interest

Other amounts in assessable income of fund

**Total concessional contributions** **\$1,000.00**

Concessional contributions cap for current year \$27,500.00

Carried forward unused concessional contributions cap

**Available concessional contributions cap** **\$27,500.00**

Excess concessional contributions \$0.00

Less Released Excess concessional contributions

**Net Excess concessional contributions** **\$0.00**

Excess concessional contributions tax offset \$0.00

### NON-CONCESSIONAL CONTRIBUTIONS

2020 non-concessional contributions

2021 non-concessional contributions

Excess concessional contributions not elected to be released \$0.00

Personal contributions not claimed as a tax deduction

Contributions made by spouse where tax deduction has not been claimed

Contributions in excess of CGT cap

Amounts transferred from foreign super funds

Contributions not previously counted as non-concessional contributions in respect of a fund that goes from being a non-complying fund to a complying fund

Other assessable contributions made on behalf of taxpayer

**Total non-concessional contributions** **\$0.00**

Non-concessional contributions cap available for current year \$0.00

Available bring-forward arrangement amount

**Available non-concessional contributions cap** **\$0.00**

Excess non-concessional contributions \$0.00

Less Released Excess non-concessional contributions

**Net Excess non-concessional contributions** **\$0.00**

Earnings on excess non-concessional superannuation contributions released

Excess released non-concessional contributions tax offset

Excess non-concessional contributions tax \$0.00

#### ADDITIONAL TAX ON CONCESSIONAL CONTRIBUTIONS (DIVISION 293)

Income for Division 293 purposes \$139,568.00

Division 293 threshold \$250,000.00

**Amount above threshold** **\$0.00**

Concessional contributions \$1,000.00

Adjustment for constitutionally protected funds and excluded contributions

Less excess concessional contributions \$0.00

**Low taxed contributions** **\$1,000.00**

Division 293 taxable contributions \$0.00

Division 293 tax \$0.00

## Partnership and trust worksheet

Name of Trust Distributed from Warden Medical Trust

#### PRIMARY PRODUCTION

Share of net income from trusts **L**

Deductions relating to Distribution from partnerships and Share of net income from trusts **X**

**Net primary production amount**

#### NON-PRIMARY PRODUCTION

Share of net income from trusts less capital gains, foreign income and franked distributions –  
Managed investment scheme income \$0.00

Share of net income from trusts less capital gains, foreign income and franked distributions – other  
income \$140,538.00

Share of net income from trusts less capital gains, foreign income and franked distributions **U** \$140,538.00

Franked distributions from trusts relating to investments

Franked distributions from trusts – other

Franked distributions from trusts **C**

Managed investment scheme deductions relating to amounts shown at U and C

Other deductions relating to distributions shown at O, U and C

Other deductions relating to amounts shown at O, U and C

Y

**Net non-primary production amount****\$140,538.00**

Trust share of net small business income less deductions attributable to that share

E

\$110,051.00

**SHARE OF CREDITS FROM INCOME AND TAX OFFSETS**

Share of credit for tax withheld where Australian business number not quoted

P

Share of franking credit from franked dividends

Q

Share of credit for TFN amounts withheld from interest, dividends and unit trust distributions

R

Credit for TFN amounts withheld from payments from closely held trusts

M

Share of credit for tax paid by trustee

S

Share of income from trusts

Share of credit for amounts withheld from foreign resident withholding

A

Share of National rental affordability scheme tax offset

B

**Worksheets****10 GROSS INTEREST**

Financial Institution	No. of Account Holders	Percent	Gross Tax Withheld	Gross Interest	Shared Tax Withheld	Shared Interest
ANZ BANKING GROUP LTD	1	100%	\$0.00	\$13.00	\$0.00	\$13.00
ANZ BANKING GROUP LTD	1	100%	\$0.00	\$12.83	\$0.00	\$12.83
ST GEORGE BANK	2	50%	\$0.00	\$3.39	\$0.00	\$1.70
ANZ BANKING GROUP LTD	1	100%	\$0.00	\$2.81	\$0.00	\$2.81
<b>Total</b>			<b>\$0.00</b>	<b>\$32.03</b>	<b>\$0.00</b>	<b>\$30.34</b>

**D12 DEDUCTIONS CLAIMED**

Fund name	Account number	Deduction claimed	Fund ABN	Fund TFN
Warden Superannuation Fund		\$1,000.00	87747287488	358837837
<b>Total</b>		<b>\$1,000.00</b>		