

2021 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, Julie Bingham, 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

2021

1 Jul 2020—30 Jun 2021

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	Bingham, Julie	2021

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.
BINJUL	78600007	Daniel Shalala	0404025028

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

2021

1 Jul 2020—30 Jun 2021

TFN Recorded

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 the electronic lodgment service (ELS).

This 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, including any family tax benefit, will be made to the account specified.

Agent Ref No.

78600007

Account Name

MSJ C Bingham

Authorisation

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

Signature	Date

Individual Tax Return**2021**

1 Jul 2020—30 Jun 2021

TFN Recorded

Total income	\$14,241.00
Less total deductions and applied losses (L1)	\$1,290.00
Taxable income	\$12,951.00
Tax on taxable income	\$0.00
Assessed tax payable	\$0.00
Plus Other Liabilities	
Total other liabilities	\$0.00
Less PAYG credits and other entitlements	
Tax withheld	\$14.00
Total PAYG credits and other entitlements	\$14.00
Amount refundable	\$14.00

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**2021**

1 Jul 2020—30 Jun 2021

TFN Recorded

YOUR NAME

Title	Given Name	Family Name	Other Name
MS	Julie	Bingham	Clare

Suffix	Date of Birth
	18/04/1955

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

202 Chetwynd Road
GUILDFORD

State	Postcode
NSW	2161

YOUR HOME ADDRESS

202 Chetwynd Road
GUILDFORD

State	Postcode
NSW	2161

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
	04 04025028	

YOUR BANKING INFORMATION (EFT DETAILS)

Deduct fee from refund
No

BSB Number	Account Number	Account Name	Financial Institution Name
062799	10603178	MS J C Bingham	

CONTACT NAME

Full Name
Daniel Shalala

TAX AGENT CONTACT DETAILS

Tax Contact	Agent Ref Number	Contact Number
Daniel Shalala	78600007	0404025028

Income

1 SALARY OR WAGES

Your main salary and wage occupation Court orderly

Occupation Code **X** 599213

Payer's ABN	Name	Tax withheld	Income
32 980 170 687	DEPARTMENT OF COMMUNITIES AND JUSTICE	\$14.00 C	\$3,578.00

WORKSHEET

ABN	Tax Withheld	Gross	Type
32980170687	\$14.00	\$3,578.00	S

TOTAL TAX WITHHELD \$14.00

10 GROSS INTEREST

Tax file number amounts withheld from gross interest **M** \$0.00 Gross interest **L** \$75.00

WORKSHEET

Financial Institution	No. of Account Holders		Gross Tax Withheld	Gross Interest	Shared Tax Withheld	Shared Interest
	Percent					
COMMONWEALTH BANK OF AUSTRALIA	1	100%	\$0.00	\$73.38	\$0.00	\$73.38
RABOBANK AUSTRALIA LTD	1	100%	\$0.00	\$2.58	\$0.00	\$2.58
Total			\$0.00	\$75.96	\$0.00	\$75.96

TOTAL SUPPLEMENT INCOME \$10,588.00

TOTAL INCOME \$14,241.00

Deductions

D5 OTHER WORK-RELATED EXPENSES **E** \$10.00

Other expenses \$0.00

WORKSHEET

Description	Expense	Percentage	Claim Amount
Toner	\$0.00	100%	\$0.00
Work Diary	\$0.00	100%	\$0.00
TPG	\$0.00	10%	\$0.00
Total	\$0.00		\$0.00

Depreciable expenses \$10.00

WORKSHEET

Description	Amount	Expense Code
New Mobile Phone	\$10.00	A
Total	\$10.00	

D6 LOW-VALUE POOL DEDUCTION **K** \$80.00

Low value pool deductions relating to business

Low-value pool deductions relating to financial investments

Low-value pool deductions relating to rental properties \$80.00

Other low-value pool deductions

D9 GIFTS OR DONATIONS **J** \$1,200.00

Gifts or donations

WORKSHEET

Description	Amount
CMCT	\$1,200.00
Total	\$1,200.00

D10 COST OF MANAGING TAX AFFAIRS

Other expenses incurred in managing your tax affairs **M** \$0.00

WORKSHEET

Description	Amount
Accounting fees	\$0.00
Total	\$0.00

TOTAL SUPPLEMENT DEDUCTIONS	Items D11 to D15
TOTAL DEDUCTIONS	\$1,290.00
SUBTOTAL	TOTAL INCOME less TOTAL DEDUCTIONS \$12,951.00

Taxable income	\$12,951.00
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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 2020 to 30 June 2021, 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	Number of days NOT liable for surcharge	E Yes
Exemption categories			
Full 2.0% levy exemption – number of days	V	Number of days NOT liable for surcharge	A 365
Half 2.0% levy exemption – number of days	W		

Private health insurance policy details

PROVIDER INFORMATION 1

Health insurer ID	B	NIB	Membership number	C	03832989
Your rebatable component	J	\$653.00	Your Australian Government rebate received	K	\$187.00
Benefit code	L	36	Tax claim code		A

PROVIDER INFORMATION 2

Health insurer ID	B	NIB	Membership number	C	03832989
Your rebatable component	J	\$1,833.00	Your Australian Government rebate received	K	\$536.00
Benefit code	L	35	Tax claim code		A

18 CAPITAL GAINS

Did you have a capital gains tax event during the year? **G** No

Prior year losses brought forward

Net capital losses from collectables \$0.00

WORKSHEET

Description	Amount
Prior year losses brought forward	\$0.00
Prior year losses brought forward	\$0.00
Total	\$0.00

Other net capital losses \$3,684.00

WORKSHEET

Description	Amount
Prior year losses brought forward	\$0.00
Prior year losses brought forward	\$3,684.00
Total	\$3,684.00

Losses carried forward

Net capital losses from collectables \$0.00

Other net capital losses \$3,684.00

Net capital losses carried forward to later income years **V** \$3,684.00

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

Exempt foreign employment income **N** \$0.00

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	\$27,728.00
Interest deductions	Q	\$0.00
Capital works deductions	F	\$7,638.00
Other rental deductions	U	\$9,502.00
Net rent		P less (Q + F + U) \$10,588.00

WORKSHEET

Address	Gross rent	Interest	Capital works	Other Deductions	Net rent
Unit 55/100 Kenyons Road	\$27,728.00		\$7,638.00	\$9,502.00	\$10,588.00

TOTAL SUPPLEMENT INCOME	Items 13 to 24	\$10,588.00
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Deductions

TOTAL SUPPLEMENT DEDUCTIONS	Items D11 to D15
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Tax offsets

TOTAL SUPPLEMENT TAX OFFSETS	Items T3, T4, T6, T7, T8 and T9
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Rental schedule — MERRYLANDS

Address	Town/City	State	Postcode
Unit 55/100 Kenyons Road	MERRYLANDS	NSW	2160
Name of property	MERRYLANDS		
Date property first earned rental income	01/07/2010		
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	100		
Has the loan for the property been renegotiated this year?	No		

Acquisitions and Disposal	Date	Amount
Acquisition		
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
Bingham, Julie	TFN Recorded	100%
		100%

Income / Expenses

Income		Gross	My share
Rental income	A	\$27,000.00	\$27,000.00
Other rental income	B	\$728.00	\$728.00
Gross rent	C	\$27,728.00	\$27,728.00
Expenses			
Body corporate fees	E	\$2,824.00	\$2,824.00
Council rates	H	\$1,195.00	\$1,195.00
Capital allowance assets	I	\$406.00	\$406.00
Insurance	K	\$1,108.00	\$1,108.00
Agents fees	P	\$1,501.00	\$1,501.00
Repairs	Q	\$1,016.00	\$1,016.00
Capital works deductions	R	\$7,638.00	\$7,638.00
Water	U	\$1,342.00	\$1,342.00
Sundry	V	\$110.00	\$110.00

Total expenses	W	\$17,140.00	\$17,140.00
Total net rent	X	\$10,588.00	\$10,588.00

Low value pool balances

Asset classification	PP	NPP	Investment	Rental	Other	Total
Opening pool balance				\$214.00		\$214.00
Adjustments						
Prior year assets purchased						
Adjusted opening pool balance				\$214.00		
Depreciation @ 37.5%				\$80.00		\$80.00
Existing assets transferred in						
Depreciation @ 37.5%						
New assets from worksheets						
New Assets - Manual						
Depreciation @ 18.75%						
Running pool balance				\$214.00		\$214.00
Value of assets disposed						\$0.00
Other disposals						
Decline in value				\$80.00		\$80.00
Total decline in value						\$80.00
Closing pool balance						\$134.00
Assessable income						

Payment summary worksheet

PAYMENT SUMMARY WORKSHEET - AUSTRALIAN

Payer's name	DEPARTMENT OF COMMUNITIES AND JUSTICE			
Single Touch Payroll finalised	Yes			
ABN	32980170687			
		Tax Withheld	Gross	Type
Salary and wages	Item 1	\$14.00	\$3,578.00	S

Rental schedule worksheets — Unit 55/100 Kenyons Road, MERRYLANDS ...

K INSURANCE

Description	Amount
Automatic	\$608.00
Other	\$500.00
Total	\$1,108.00

P AGENTS FEES

Description	Amount
Agent Fees	\$1,501.00
Total	\$1,501.00

Q REPAIRS

Description	Amount
Repair	\$413.00
Repair	\$316.00
Locksmith	\$220.00
Other	\$67.00
Total	\$1,016.00

Worksheets

10 GROSS INTEREST

Financial Institution	No. of Account Holders	Percent	Gross Tax Withheld	Gross Interest	Shared Tax Withheld	Shared Interest
COMMONWEALTH BANK OF AUSTRALIA	1	100%	\$0.00	\$73.38	\$0.00	\$73.38
RABOBANK AUSTRALIA LTD	1	100%	\$0.00	\$2.58	\$0.00	\$2.58
Total			\$0.00	\$75.96	\$0.00	\$75.96

18 CAPITAL GAINS

Net capital losses from collectables

Description	Amount
Prior year losses brought forward	\$0.00
Prior year losses brought forward	\$0.00
Total	\$0.00

Other net capital losses

Description	Amount
Prior year losses brought forward	\$0.00
Prior year losses brought forward	\$3,684.00
Total	\$3,684.00

D5 OTHER WORK-RELATED EXPENSES

Description	Expense	Percentage	Claim Amount
Toner	\$0.00	100%	\$0.00
Work Diary	\$0.00	100%	\$0.00
TPG	\$0.00	10%	\$0.00
Total	\$0.00		\$0.00

D9 GIFTS OR DONATIONS

Description	Amount
CMCT	\$1,200.00
Total	\$1,200.00

D10 OTHER EXPENSES INCURRED IN MANAGING YOUR TAX AFFAIRS

Description	Amount
Accounting fees	\$0.00
Total	\$0.00

Asset Depreciation for period 1 Jul 2020 to 30 Jun 2021

Deductions

Date Purchased	Description	Type	Cost	Cost Limit	OWDV	Balancing adjustments				Method / Rate %	Decline in value	Bus. Use %	Business Decline	CWDV
						Date	Disposal Value	Assessable	Deductible					
D5 OTHER WORK-RELATED EXPENSES														
01/09/2016	New Mobile Phone	OTH	2,198		36					DV/66.67	24	40.00	10	12
	Total		2,198		36						24		10	12

Low value pool balances

Date Purchased	Description	Type	Original Cost	Bus. Use %	Amount pooled	Disposal		
						Disposal Date	Disposal Value	Business portion
New assets from worksheets								
01/07/2017	Dishwasher	R	674	100.00	674			