

1. Complete Following Table from BAS lodged

MONTH	BAS OR IAS	SALES	GST COLLECTE	CAPITAL PURCHASE	NON-CAPITAL	GST PAID	Net GST	WAGES	PAYG WITHHELD	PAYG INSTALME	FBT INSTALME	NET PAID / (REFUND)
July	IAS	-	-	-	-	-	-	-	-	-	-	-
August	IAS	-	-	-	-	-	-	-	-	-	-	-
September	BAS	12,375	1,125	-	-	2,703	(1,578)	-	-	-	-	(1,578)
October	IAS	-	-	-	-	-	-	-	-	-	-	-
November	IAS	-	-	-	-	-	-	-	-	-	-	-
December	BAS	12,375	1,125	-	-	-	1,125	-	-	-	-	1,125
January	IAS	-	-	-	-	-	-	-	-	-	-	-
February	IAS	-	-	-	-	-	-	-	-	-	-	-
March	BAS	12,375	1,125	-	-	215	910	-	-	-	-	910
April	IAS	-	-	-	-	-	-	-	-	-	-	-
May	IAS	-	-	-	-	-	-	-	-	-	-	-
June	BAS	12,375	1,125	-	-	5	1,120	-	-	-	-	1,120
		49,500	4,500	-	-	2,923	1,577	-	-	-	-	1,577

2. Reconciliation of Income to BAS Lodged

Gross Income per BAS	49,500
Less GST Reported	(4,500)
Net Income per BAS Lodged	45,000

3. Reconciliation to Liability Accounts

Balance owing on Portal at 30 June:

- GIC/Penalties
- Unpaid BAS / IAS

	GST	PAYGW	PAYGI	
	-	-	-	
	-	-	-	
	-	-	-	-

Add BAS not lodged as at 30 June:

- June BAS
-

-	-	-
-	-	-
-	-	-

Year End Adjustments

Adjustments carried forward from prior year

Add:

- GST on non-deductible expenses
- GST on income not recorded in BAS
- Overpaid
-
-
-

-
-
-
-
-
-
-

Less: *(Enter as negative amount)*

- GST on expenses not claimed in BAS
- GST on non-assessable income
- Overpaid
-
-

-
-
(115)
-
-

Total of Year End Adjustments

(115.00)

Adjustments for Cash Basis clients

- Add GST in Debtors
- Less GST in Creditors - *(Enter as negative)*

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Total Other Taxes Payable per Class

(115.00) - - (115.00)

NOTES

- 1 ATO Interest on ATO ICA allocate to GST
- 2 Repayments on ATO ICA allocate in order of Interest/Penalties; PAYGW; PAYGI; FBT; GST.