



Individual Engagement & Declaration 2023

Client name: _____ TFN: _____

I **confirm** that I have engaged M G Arthur & Associates Pty Ltd, Regt. Tax Agents, to prepare and lodge my tax return for the year..... as per their terms and conditions on their [website](#). This engagement is for services up to lodgment of tax return. Services for 'pre-assessment review and request for further information by ATO' and any further services required would incur additional cost.

I further provide the following information;

Last Year Details

Copy of last year's tax return with all worksheets including work related expenses, depreciation schedules etc.	
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Resident for tax purposes

Have you worked under working holiday visa?	
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Income Details

	Sighted/Advised/ Attached
Income statements (Payment Summaries, Group Certificate, Termination Payments, ETP, Paid Parental Leave) Superannuation and/or Pension Payment Summaries. Family Assistance (FTB) amounts are not taxable and are not required to be reported. Please check with us in advance to see if your Income Statement is available with us through ATO Portal	
Interest Income from Banks / Credit Unions	
Dividend Income from various shares held	
Managed Fund Income. Please bring 'Annual Tax Distribution Statement'	
Foreign Sources of Income (any income from any foreign source is taxable in Australia if you are resident of Australia for tax purposes) Are you Australian Resident for Tax Purposes?	
Rental Property Income / Negative Gearing (please ask for specific checklist)	
Capital Gains on properties, shares, Cryptocurrency , other investments (please refer to specific checklist)	
Other Income from any other source such as Employee Share Schemes, Director fees, Contract Work, ABN Income, Sole-Trader Income, payment from Centrelink, payment from Services Australia i.e. COVID-19 Disaster payment or Pandemic Leave Disaster payment, etc.	
Income Tests Information – Target foreign income, Exempt Pensions, Child support paid.	



Deductions

	Sighted/Advised/ Attached
Motor Vehicle expenses (Car limit \$64,741) for; - Travel between workplaces - Itinerary travel (un-rostered travel to multiple locations) - Travel with heavy equipment (Log book with actual expenses or 4 weeks diary evidence required)	
Other Travel Deductions – Taxi/Hire/Domestic/Overseas	
Protective Clothing, Dry Cleaning Expenses	
Self-Education Expenses such as fees paid, text books, motor vehicle and/or travel expenses, HECS-HELP. Claimable if; - Education directly related to work - Instrumental in increased knowledge and/or income	
Other work related expenses such as Union Fees, Telephone Calls, OT Meals (\$33.25), Subscriptions, Memberships, Work tools and equipment, Stationary, Diary, Work Bag, Working from home (separate diary required for each period): @67cents/hr (including electricity & home utilities and Internet, mobile phone and stationery) – Click here for details on substantiation required	
Donations to registered charities (this does not include purchase of raffle tickets) or School Building Fund (check school receipt)	
Tax Agent Fees / Interest paid to ATO	
Income Protection Insurance, Any other deductible expenses	
Personal Super Contributions Notice of Intend to claim/ acknowledgement required.	

Rebate/Tax Offsets

	Sighted/Advised/ Attached
Senior/Pensioner rebate (66yrs & 6 months at 30 June 2023) pension / self-funded retirees	
Zone or overseas tax offset, Superannuation Tax Offset, Spouse Superannuation Contributions	
Medicare Levy Exemption / Reduction status, especially if temporary resident or non-resident.	
Medicare Levy Surcharge limits - ATI Single \$90,000 - \$105,000 - \$140,000 or more Family \$180,000 - \$210,000 - \$280,000 or more Rebate – 30% / 20% / 10% - 0%	
Super Co-contribution, total income < \$57,016 Low Income Super Contribution, ATI < \$42,016	

As my tax agent, M G Arthur & Associates Pty Ltd will: prepare and lodge my personal income tax returns; provide general taxation advice; prepare and lodge my BAS, IAS and other statutory documents as requested AND act as my contact with the Australian Taxation Office (ATO) for matters relating to my taxation affairs. This engagement specifically EXCLUDES reviewing or verifying any source documentation, e.g. receipts, invoices, logbooks, rental property schedules prepared by me or property managers, apportionment records, etc. and any inquiries made to us or investigations involving us conducted by ATO.

Claiming a tax deduction: I understand that I need to pass three tests to claim a tax deduction;

- I need to have spent money and not be reimbursed (the incurred test)
- The amount spent should be directly related to my work and not be ancillary (the nexus test)
- I need to maintain records to substantiate my expense (the substantiation test)
- I understand that if the expense is found not necessary by my employer, the ATO might disallow the deductions

Penalties to apply with incorrect returns

You have also advised me that additional tax, penalties, interest and possible prosecution action may be taken against me by the ATO if I provide details that lead to an incorrect tax return being lodged.

Income from sources in and out of Australia for the year of income

You have advised me that as an Australian resident 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.

Apportionment

Where items are used for both business and private purposes, e.g., car, mobile telephone, home telephone, computer, etc., I have records to verify my business usage claim. In addition, my employer will verify that it was necessary to incur such expenditure in earning my assessable income. Further, I have instructed you to prepare the return based on me being able to produce these records, if required.

Audit matters

I further confirm that I am aware of the procedures to follow if a document is lost or destroyed; I may be required to verify any income or expense item noted in my return in the event of an ATO audit; I understand the substantiation schedules you completed for all work, car and travel expense claims; and I have read and understood the tax return prepared for me.

I declare that:

- a. I have disclosed and you have returned all of the income, including net capital gains, which I have earned/received, for the 2023 income year.
- b. All income declared, claims for deductions and tax offsets included in my return are based on my specific instructions and advice that I satisfy the relevant taxation requirements.
- c. I have all receipts or documentation necessary to substantiate the above claims and I will make them available if required by the ATO; and
- d. You have clarified what written evidence (including car/travel records) will be required during an audit and penalties (including prosecution) that may be applied if incorrect claims are identified in an audit situation.
- e. I have reviewed and agreed with the terms and conditions of this engagement as detailed on M G Arthur website.
(http://mgarthur.com.au/sites/acclipse.com/our_services/terms__condition_)
- f. I understand that the cost of representing me in case of an audit or review by ATO might exceed \$1000. I hereby agree **to opt / do not opt** for audit insurance to cover these costs (insurance applicable for period of cover only)

Client Signature :	Date
Witness Signature :	Date
Witness Name: Address	

[illegible]