

## 2007 Client substantiation declaration

I **confirm** that you have advised me that I must demonstrate that I have incurred an expense for income producing purposes. In addition, you have advised me of the stringent SUBSTANTIATION legislation I must satisfy in relation to work, car and business travel expenses.

In addition, 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;
- amount of expense;
- nature of goods and services (noting the specific type of items purchased or expenditure incurred which I am able to personally record up to the date of lodgment of my return where not adequately noted by the supplier);
- date of expense (which I am able to personally record where not noted by the supplier); and
- the date of the documents.

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 which 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, eg, 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. I am aware of the procedures to follow if a document is lost or destroyed;
- II. I may be required to verify any income or expense item noted in my return in the event of an ATO audit;
- III. I understand the Substantiation schedules I completed for all work, car and travel expense claims under self-assessment; and
- IV. I have read and understood the return prepared for me.

**2007 Client substantiation declaration continued**

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 2007 income year.
- b. All income declared, claims for deductions and tax offsets/rebates 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 Tax Office; 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.

Dated the ..... day of ..... 20.....

.....  
**Signature of taxpayer**

.....  
**Name (print)**

## Client details – 2007 individual income tax return

(To be completed by the tax-agent and checked by the client)

Client name .....

Address .....

.....

ABN (if applicable) ..... Tax file no.....

Telephone no ..... Fax no.....

Email address .....

Change in marital status ..... Date of birth.....

Change in occupation ..... Change of address.....

What is your occupation? .....

Was last year's return prepared by a registered tax agent ..... YES/NO  
(If you answered YES, please state the previous tax agent's name and address)

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Last year did you sign an Electronic funds transfer declaration? ..... YES/NO

Did you have any reportable fringe benefits this year? ..... YES/NO

If you answered **YES**, what is the *reportable fringe benefits amount* shown on your 2007 payment summary:

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Dependants? ..... NO/YES

If yes, how many dependants? .....

**Full Names**

**Date of birth**

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*Client details 2007 continued*

**Details of interest received**

Bank	Branch	Account number	Amount	Joint names?

**Details of dividends received**

Company	Date Paid	Unfranked dividends	Franked dividends	Franking credits	TFN Amount

**Details of cash management trusts**

Company	Trust amount	Franking credits	Trustee tax	TFN amount	Capital gain	Foreign source

Dated the ..... day of ..... 20.....

.....  
**Signature of taxpayer**