



TAX EDGE
ADVISORS

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Client Substantiation Declaration

I **confirm** that **Tax Edge Advisors** 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 that I can personally record the specific type of items purchased or expenditure incurred up to the date of lodgment of my return where not adequately noted by the supplier on the receipt)
- 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.

In addition, you have informed me that an important feature of the tax agent services regime that commenced on 1 March 2010 is the provision of a “safe harbour” protection from penalties in certain circumstances for taxpayers who engage registered tax agents.

You have also advised me that in order to obtain the benefits of “safe harbour” protection, I must provide you with “all relevant taxation information” to enable accurate statements to be provided to the Australian Taxation Office.

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.



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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;
- IV. I understand that, for the purposes of obtaining “safe harbour” protection, it remains my responsibility to properly record matters relating to my tax affairs and to bring all of the relevant facts to your attention in order to show reasonable care; and
- V. I have read and understood the return prepared for me.

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 **2026** 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 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.

Signed

Name

Date