
2026 CLIENT SUBSTANTIATION DECLARATION

I confirm that I must demonstrate that I have incurred certain expenses in the course of deriving salary and wages income, and that you have advised me that I must satisfy the SUBSTANTIATION legislation in relation to claims for work, car and business travel expenses. In particular, I have been informed by you of the need to OBTAIN ORIGINAL RECEIPTS for deductions claimed for such expenses and keep them from minimum of 5 years from the date my return is lodged. The receipts must contain the following details:

- name of the 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 when not noted by the supplier), and
- date of the document.

Penalties to apply with incorrect returns

You have also been advised of the additional tax, penalty charge, general interest charge and possible prosecution action which could be initiated by the Australian Taxation Office (the ATO) if I lodge an incorrect tax return. In addition, you have informed me that an important feature of the tax agent services regime is the provision of a safe harbour protection from penalties for taxpayers who engage a registered tax agent. You have advised me that in order to obtain the benefits of such safe harbour protection, I must provide you with all relevant taxation information to enable accurate statements to be provided to the ATO.

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

You have advised me that I cannot claim an amount which is not allowable for income tax purposes and that I must declare income from all sources, in and out of Australia, including any net capital gains received during for the year of income in my return.

Apportionment

Where items are used for both business and private purposes (e.g. car, mobile telephone and computer costs), I have kept appropriate apportionment documents to verify my business usage claim. I also confirm that my employer will acknowledge that it was necessary for me to incur such expenditure in earning my income.

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 an audit situation
- I must substantiate all work, car and travel expense claims under self-assessment, and
- I have read and understood the return prepared for me.

I declare that:

- I have disclosed and you have returned all the income, including net capital gains, which I have earned or received for the 2025-26 income year
- All the claims for deductions and tax offsets which have been included in the return are based on my specific instructions and advice that I satisfy the relevant taxation requirements
- I have all receipts or documentation necessary to substantiate the above claims which I will make available if required by the ATO, and
- You have clarified what written evidence (including car/travel records) will be required during an audit and penalties (including prosecution) may be applied if incorrect claims are identified in an audit situation.

Signature of Taxpayer

Name (Print)

____/____/____
Date