



**Chartered  
Accountants**



**GREENTAYLOR**  
PARTNERS

2014 APRIL - JUNE

# Quarterly Newsletter

Green Taylor Partners



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Administration Trainee

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## 2014 Budget Overview

**Peter Cramer**

### Budget Summary

#### Income Tax Changes

- ❖ Temporary Budget Repair Levy
  - Additional 2 per cent levy on taxable income in excess of \$180,000

#### Social Security

- ❖ Progressively increase the Age Pension age to 70 from 2025
- ❖ Reduced deeming thresholds from 2017 making it harder to pass the 'income test' for social security benefits
- ❖ Commonwealth Seniors Health Card changes

#### Superannuation

- ❖ Excess non-concessional contributions tax changes
  - Excess non-concessional contributions made since 1 July 2013 can be withdrawn
- ❖ Re-phasing of superannuation guarantee (SG) rate increase
  - 9.5 per cent rate will be implemented from 1 July 2014, and maintained until 2017/18
  - 12 per cent SG will not apply until 1 July 2022

#### Family Assistance

- ❖ New Paid Parental Leave Scheme
- ❖ Changes to Family Tax Benefits



The Budget measures announced in May include increased 'taxes' in the form of a temporary levy for high income earners, tighter welfare rules, and wider cuts to education and spending.

Below is a summary of key announcements that you may affect you from a taxation/financial perspective.

#### Income tax changes Temporary Budget Repair Levy

- ❖ A three-year Temporary Budget Repair Levy has been introduced for high income earners from 1 July 2014 until 30 June 2017. The Temporary Budget Repair Levy applies at a rate of 2 per cent on taxable income in excess of \$180,000 per annum. For those with net income over \$180,000, there is an opportunity to salary package into FBT for the period 1/7/14 to 31/3/15 to reduce income down to \$180k and dodge the extra 2%. After that date the FBT rate rises to 49% so there is no net benefit.
- ❖ A number of other tax rates that are currently based on calculations that include the top marginal tax rate will also be increased in line with the Temporary Budget Repair Levy from 1 July 2014. An exception applies

for fringe benefits tax (FBT), which will be increased from 47 per cent to 49 per cent from 1 April 2015 until 31 March 2017 to align with the FBT income year.

#### Superannuation Excess non-concessional contributions tax changes

- The Government has announced changes to the treatment of excess non-concessional contributions NCCs.
- Excess NCCs made from 1 July 2013 will be able to be withdrawn, along with associated earnings
- If an individual chooses this option, no excess contributions tax will be payable and any related earnings will be taxed at the individual's marginal tax rate. Excess contributions tax will continue to apply for individuals who leave their excess contributions in the fund



## \$ BUDGET OVERVIEW

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- Final details of the policy will be settled following consultation

### Re-phasing of superannuation guarantee rate increase

- ✦ The Government announced another revision of the proposed increase to the superannuation guarantee contribution rate:
  - confirming an increase to 9.5 per cent from 1 July 2014 (This is definite – 9.5% from 1/7/14)
  - maintaining the 9.5 per cent rate until 30 June 2018
  - ultimately the 12 per cent rate will apply from 1 July 2022

## Social security

### Age Pension

- ✦ The Age Pension qualifying age will progressively increase further from age 67 from 1 July 2025, until it reaches age 70. This measure will not affect people born before 1 July 1958.

### Deeming Thresholds

- ✦ The deeming thresholds for the income test will be reset to \$30,000 for single pensioners and \$50,000 for pensioner couples from 20 September 2017. The current thresholds are \$46,600 and \$77,400 respectively.

### Commonwealth Seniors Health Card

- ✦ Income used to determine eligibility for the Commonwealth Seniors Health Card (CSHC) will be extended to include untaxed superannuation income from 1 January 2015. Account based income streams held by CSHC holders before 1 January 2015 will continue to be assessed under existing rules.
- ✦ The Seniors Supplement will be removed for CSHC holders from 20 September 2014.

## Family Assistance

### Paid Parental Leave

- ✦ The Government has confirmed it will proceed with a new Paid Parental Leave scheme that will provide six months of paid leave, including superannuation, from 1 July 2015. However, the payment threshold is proposed to be reduced from \$150,000 per annum to \$100,000 per annum.

### Family Tax Benefit

- ✦ The Family Tax Benefit (FTB) Part B primary earner income limit will be reduced from \$150,000 to \$100,000 from 1 July 2015.
- ✦ Payment of FTB Part B will be limited to families whose youngest child is under age six from 1 July 2015. Transitional arrangements will ensure families whose youngest child is age six and over on 30 June 2015 will remain eligible for FTB Part B for two years.

Please be aware these are proposals only and may or may not be passed through Parliament. You should be aware of these possible changes – but also be flexible in your planning.

### Stay connected with GTP


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[youtube.com/greentaylorpartners](https://youtube.com/greentaylorpartners)

[linkedin.com/company/green-taylor-partners](https://linkedin.com/company/green-taylor-partners)


## Australia's Biggest Morning Tea

GTP again supported the Cancer Council of Australia by holding a Biggest Morning Tea held on the 28 May 2014!

An amazing spread was once again provided by members of the GTP team with \$137.90 raised for the Cancer Council.

Our thanks to Jodie who organised the event – very well received.



## Basic tax tips for individuals

**Carmen Bott**

Tax time can be painful indeed. However there is a good side to it if you are fortunate enough to get a refund! The Tax Year runs from July 1 to June 30 (of the next year). It is important to lodge your tax return each year as failure to lodge a tax return, especially if you owe the Tax Office, can lead to fines and penalties. Conversely – there are very good reasons to lodge early if you will get a refund.

Our role as tax agent offers you some added protection as we are up to date and understand tax laws, so we aim to reduce the amount you need to pay in tax and hopefully assist in getting a refund in your pocket. We advise what you can and cannot claim. If you have queries then we are happy to explain things to you.

Before you make the appointment to prepare your tax return it is a good idea to have all your documentation together. Here is a list of documents that are ideal to have on hand. It is your responsibility to keep track of your tax records.

- *Bank statements, especially if interest is earned*
- *PAYG Certificate (wages)*
- *Share statements for buying, selling and dividends*
- *Distribution statements including year-end tax documents for trusts and managed funds*
- *If you have a rental property, all documentation relating to the property for the year, receipts, expenses alike.*
- *Receipts for any expenses that are allowable as deductions. I.e. Uniforms purchased, safety boots, self-education, donations made, phone and internet.*
- *A log book if you have used your own car for work related trips. This does not apply to travelling to and from work.*
- *It is also important to have your spouse's/partners details as well.*
- *Private health insurance details if applicable*
- *And the best bit? Our fees are tax deductible next year!*

If you do your own tax return – you must lodge before 31 October. When we do your tax, you are granted an extension of time to complete. If someone wishes to have an agent do their tax return and hasn't previously, the ATO must be notified before 31 December to gain the extension.



## Conservation Tillage Refundable Tax Offset

**Kathryn Bowles**

As part of the Clean Energy Future Plan, the previous government introduced a refundable tax offset (15% of the cost) to those who purchased an eligible no-till seeder to use in conservation tillage farming practices.

During 2013/14, legislation was tabled to repeal the carbon tax from 1 July 2014, which includes the removal of the Conservation Tillage Refundable Tax Offset.

At this time the law had not been repealed but to stay safe, it is best to start to use or have your eligible seeder installed ready for use by 30 June 2014 and attain your Research participation certificate before this date.

To obtain your certificate today go to the following website:  
<http://goo.gl/Nf8h0v>

## Small Business Entity (SBE) Simplified Depreciation Rules – Feeling Lucky?

From 1 July 2012 SBE's were able to write-off depreciating assets costing less than \$6,500 and claim \$5,000 as an immediate deduction for motor vehicles. All remaining values were depreciated in the SBE General Pool at a rate of 15% for the first year and 30% for the following years.

During 2013/14, the current government introduced a Bill to change the current accelerated depreciating rules. If the Bill was to pass, the \$5,000 immediate deduction for motor vehicles will be removed and the immediate write off value will decrease from \$6,500 to \$1,000.

This Bill is to take effect as of 1 January 2014. Assets acquired and available for use between 1 July 2013 and 31 December 2013 will still be eligible for the \$5,000 immediate deduction for motor vehicles and immediate write-off of assets costing less than \$6,500.

At the time of writing the Bill had not been passed. It just may be that if this change doesn't get through parliament by 30 June 2014, it may only change from 1/7/14? Feeling lucky? – maybe you still have the chance to get a full write off on tax for the above levels of expenditure before June 30??



## Residential Rental Properties

**Ross Laycock**

Do you own a rental property?

It may be timely to review the key elements of declaring income and claiming expenses related its earnings.

### Income

- ❖ Gross rent received (including amounts received in advance)
- ❖ Rent received per ownership percentage (ie: not always 50%)
- ❖ Compensation for lost rent
- ❖ Reimbursements for repairs
- ❖ Rental bonds withheld ( to cover damage or lost rent )

### Deductions

- ❖ Loan interest on funds to buy property / conduct maintenance / complete renovations
- ❖ Travel expenses to inspect property / collect rent / carry out repairs
- ❖ Repairs to premises and depreciating assets
- ❖ Rates and land taxes
- ❖ Body corporate fees in relation to administration / insurance / garden maintenance
- ❖ Security patrols or monitoring costs
- ❖ Decline in value of depreciating assets

### Other Deductions

#### Capital Works Deductions

Construction costs

- ❖ for buildings constructed after 15/09/1987 (you may be able to claim 2.5% construction allowance over 40 years)
- ❖ for structural improvements (extensions, garage, patio, driveway, fences) constructed after 26/02/1992 you may be able to claim a 2.5% improvement allowance over 40 years

#### Types of Construction Costs

- ❖ Architect and engineer fees
- ❖ Foundation excavation costs
- ❖ Payments to trades persons re construction

- ❖ Retaining walls / fences / in-ground pools

#### Costs NOT Claimable

- ❖ Actual land purchase costs
- ❖ Land clearance costs
- ❖ Landscaping

Whilst these costs may not claimable as deductions, they will be added to your cost base to purchase the property and taken into account for capital gain calculations should you sell your property in the future.

### Remember

Even if you have a relatively older rental property, there may still be some capital works/improvements deductions available.

Talk to your trusted adviser to ensure your rental property affairs are in order.



## Important Dates

- ❖ **21st June 2014**  
May 2014 Monthly Activity Statements due for lodgement and payment.
- ❖ **25th June 2014**  
2014 FBT Annual Return Lodgement Due date.
- ❖ **30th June 2014**  
End of 2014 financial year. (Happy New Year)
- ❖ **21st July 2014**  
June 2014 monthly Activity Statements due for lodgement and payment.
- ❖ **28th July 2014**  
June 2014 Quarterly Superannuation Contributions due
- ❖ **August 2014**  
Annual PAYG summary (Group Certificates) to be provided to ATO by this date
- ❖ **21st August 2014**  
July 2014 monthly Activity Statements due for Lodgement and payment



## Changes to BAS form delivery

**David Hadley**

As you or may not be aware the ATO are changing the way most of us will receive our BAS forms. From 1 July 2014 if you lodge your activity statement via an electronic channel or you use a registered agent to lodge your return (such as Green Taylor Partners), the ATO will stop sending you a paper activity statement. Instead your activity statement will become available in an electronic channel.

Providing the ATO have a valid email address recorded against your activity statement, they will send an email to this address advising that the next activity statement is available online. Your activity statement will not be attached to the email.

For those of our clients that use our services to lodge activity statements, we are currently putting in place a process to enable this transition to

happen with minimal fuss. We will still require exactly the same information in the earliest of time frames. This will ensure we are able to lodge your activity statements on time.

The annual GST report, quarterly PAYG instalment notice, quarterly GST instalment notice and the quarterly GST and PAYG Instalment notice will continue to be sent in paper form.

In making payments the ATO recommend this be done either by BPAY or credit card. To pay by these methods you will only need to set the EFT code up once as it will remain the same for each reporting period.

Please remember that the June BAS will still arrive in paper form, but from then on, you will only be able to get it electronically.

Contact the team at GTP for further clarification if required.

## GTP Blog

Don't forget our informative Blog articles that are written by the Partners at GTP and released each week on our website and via social media.

These articles are a great way to keep up to date with recent Government updates, ATO announcements and the like.

To view our blog visit  
[www.greentaylor.com.au/blog](http://www.greentaylor.com.au/blog)

## Recent Blogs

- ❖ Last minute ways to minimise tax or create refunds!

<http://goo.gl/39WFjx>

*By Peter Cramer*

- ❖ If i'm making a profit, why can't I pay my bills?

<http://goo.gl/mSmpC8>

*By Chris Foster*

- ❖ How important are dividends?

<http://goo.gl/naV1jS>

*By Matt Richardson*



## Simple Fund 360

**Kerry Schultz**

Simple Fund 360 is new cloud software which is now available for Self Managed Superannuation Fund's. This software will allow for daily updates from any device at any time. "One platform" which allows trustees, accountants, advisors and auditors access to the same system.

Bank feeds are received daily into Simple Fund 360 and at the end of each day the market values will be

updated to enable a real time valuation of your investments. Contract notes, registry information and other source documents are also able to be received and stored within the software. All users are able to access stored documents.

Simple Fund 360 has been built using the resources of data centre operator Amazon Web Services; this allows Simple Fund 360 to be 100%

self-servicing. If you opt out of Simple Fund 360 in the future all data and documents are able to be accessed for 5 years after you cease your subscription.

Currently there is no ability to use this system for GST tracking and BAS preparation, however they are aiming to have this available late June 2014.





## Newly married? Thinking about it?

**Jess Maybery**

Getting married is an exciting time in anyone's life. With all the fuss over dresses, suits and table decorations some issues get lost in all the excitement. To help with getting things sorted we have put together a summary of some of the issues to be considered when newly married.

### Wills

Have you got a will? Getting married renders an existing will null-and-void so it is very important to contact your solicitor to get it updated. If you don't have a will, now is a good time to contact your solicitor and get one!

### Changing names

The process of taking your husband's (or wife's) surname is an easy process which can be completed online with Births, Deaths & Marriages ([www.bdm.vic.au](http://www.bdm.vic.au)). A small fee applies to complete the change.

Once changed, you will need to notify lots of entities of the change. Some of these include:

- Bank/s
- Vic Roads
- ATO
- Australian Passport Office
- Centrelink
- Medicare
- Insurers (car, house, life, income, health)
- Share registries
- Utility companies
- Employer
- Professional Associations

Note that most of these places will require a certified copy of your marriage certificate.

### First tax return after getting married

In the first year of marriage, both husband and wife will need to disclose in their tax return their spouse's name, date of birth and taxable income as a minimum.

If you have changed your name this will also need to be updated in your tax return.



There is no 'family' tax return in Australia so husband and wife are both still required to lodge separate tax returns.

### Health Insurance Rebates & Medicare Levy Surcharge

The Health Insurance Rebate and Medicare levy surcharge will now be calculated on 'family income' rather than individual incomes separately. It is important to consider this when notifying your health fund/s of which tier you fall under for the Health Insurance Rebate.

It is best to also contact the health fund to determine whether a couple's policy is required rather than 2 singles policies.

### Tax Offsets Available

When a taxpayer gains a spouse some tax offsets may begin to apply. Some of these include:

- *Spouse superannuation contribution offset – Available where a taxpayer makes a superannuation contribution on behalf of their spouse. To be eligible the receiving-spouse must have taxable income below the prescribed threshold.*
- *Net medical expense offset – While being phased out, the medical expense offset is available to some taxpayers this year. Eligible taxpayers may be eligible to also claim expenses in relation to their spouse and dependent children.*

### Looking to buy a new house?

When looking to purchase property in joint names, there are two options to consider. These are 'Tenants In Common' and 'Joint Tenants'. They sound similar but can have very different outcomes for tax and other legal matters.



In most cases couples will purchase property as 'Joint Tenants' which means that the owners own the property together with equal rights and obligations. Upon the death of one owner the property passes to the survivor(s) without being dealt with through the deceased's estate.

The other option, 'Tenants in Common' allows for the owners to hold the property in unequal shares. Should one owner pass away, their share of the property is dealt with according to their will, therefore allowing their share of the property to pass to a beneficiary other than their co-owner.

### Selling a property?

If each spouse has a property and one decides to sell, some attention to Capital Gains Tax (CGT) may be required. Exemptions exist to provide CGT relief on the disposal of residences that have been considered the taxpayer's 'primary residence'. This area is complex so it is best to talk to your accountant about if the sale of your property may have CGT consequences.

While getting married isn't usually a decision based on tax or legal implications these things must be considered. Please feel free to contact your solicitor or GTP accountant to discuss these things further. We wish all the newlyweds out there long and happy marriages!!



## SuperStream, STOP PRESS!!

**Matt Richardson**

The implementation of the government's SuperStream regime, which was due to commence on 1 July 2014 (for employers with more than 20 employees) has been delayed until 1 July 2015.

### What is SuperStream?

SuperStream data and payment standards are part of the governments Super Reform package where employers are required to pay employee's superannuation electronically. The SuperStream data and payment standards have been developed to improve the consistency, reliability and timelessness of processing rollovers and contributions, which will decrease the number of lost accounts and unclaimed monies.

### How does it work?

When an employer makes a contribution to your SMSF an electronic message is sent to your fund while the payment makes its way through the banking system. Each message and payment will have a unique reference number which enables the contribution to be reconciled within your fund. Employers who spend a vast amount of time paying super contributions each week to employee's funds or writing out copious amounts of cheques will benefit by only having to process one payment, with the time spent paying super obligations being better spent on improving your business.

### How will this affect me?

From 1 July 2015 employers will be required to send their contributions and payment data electronically using the SuperStream standards. SMSF's are required to register for SuperStream so that they will receive their Electronic Service Address (ESA) and they will be able to continue receiving contributions.

### How can GTP help?

To assist with compliance Green Taylor Partners has reviewed and registered all client SMSF's that have had employer contributions last year. In June 2014, you should receive a letter from our office outlining the changes and the steps needed to be taken so that your SMSF has everything ready to satisfy your SuperStream reporting obligations.

If you do not receive this letter by 30 June 2014 or believe your Fund will receive employer contributions in the 2014/15 year, please contact your accountant to arrange registration for SuperStream.





## Super for small business owners

**Shane Bryan**

Superannuation, or 'super', is important for all Australians, but even more so if you're a small business owner.

Put simply, super is money you put away for your retirement. It's important to make sure you have enough to live off when you retire.

It's easy to forget about retirement planning, especially if you've just set up your business, but it's a good idea to start early.

### Do I have to pay myself super?

If you're self-employed, you're not legally required to pay yourself super.

However, you shouldn't rely on selling your business to fund your retirement. Circumstances like market conditions or the economy can affect how much your business sells for, so it's important to have an effective plan.

Preparing for retirement with super has tax benefits that make it an attractive option.

### What are the benefits of paying myself super?

The number one benefit of paying yourself super is that you'll be saving for your retirement. Having more money in your super fund means you'll be better equipped to retire.

This can mean more options later in life. If you have enough money put away for retirement, you can choose to stop working instead of being forced to keep going for financial reasons.

There are also tax benefits to paying yourself super. For the most part, contributing to your super can reduce the tax you pay on your income.

If you're self employed and make super contributions before 30 June each year, you can claim a tax deduction of up to \$25 000 annually (or \$35 000 annually if you're over 60). You can claim this tax deduction until you're 75 years old. To avoid penalty taxes, make sure you don't go over the super contribution cap.

If you're under 50 years old, the Concessional cap (before-tax cap) is \$25 000 and the Non-concessional cap (after-tax cap) is \$150 000.

To find out more about the super contribution cap go to the Australian Taxation Office website [www.ato.gov.au](http://www.ato.gov.au)

### Want more information?

Contact us here at GTP for advice and strategies in relation to superannuation! Find out how this may assist you – and how you can set up your own Self Managed Superannuation Fund if you decide that is right for you.



## GPT TV

Check out GTP TV... featuring GTP team members demonstrating and explaining various topics including MYOB, Estate Planning, Self Management Superannuation Funds, Business Management and so much more!

For more episodes or to subscribe to our channel, visit [www.youtube.com/greentaylorpartners](http://www.youtube.com/greentaylorpartners)



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## How old is your computer?

**Rohan Brown**

A reminder to all users of aging computers, Microsoft has now **ended** its support for its operating system **Windows XP** as of 8th April 2014.

What does that mean for users?

- ❖ Security patches will cease being created and released, leaving machines vulnerable to virus and internet attacks
- ❖ Software will no longer be supported and developed for Windows XP
- ❖ New accessories (printers, camera etc) will no longer be developed to work with or supported on Windows XP

You will also need to consider your other software in this move; will your existing software applications be supported on the newer operating systems?

If you are unsure of if you have Windows XP: from the desktop select Start > Run, type 'winver' and press enter. A screen will appear detailing your operating system.

If you are currently using Windows XP it is recommended that you review you alternatives soon. Logical options for older machines would be to upgrade your computer to either a newer Windows 7 or 8.1 machine.

Alternately you could contact your local computer service business to discuss possible upgrading of the operating system. Cost for the software alone is around \$165 plus time for the installation. In most case I believe that it may be more cost effective in the long term to simply upgrade to a new machine. Your local computer service centre will be able to assist you with these options.



### ★ New staff member

#### Hannah McIlree

Hannah McIlree started with GTP in May as our new Business Administration Trainee. Please make her feel welcome when you come in to see us!!



## GTP Anniversaries

- ❖ Kayla has been with GTP 3 years on the 6th of June.
- ❖ Rohan has been with GTP for 17 years on the 30th of June.
- ❖ Matt has been with GTP for 18 years on the 1st of July.
- ❖ Marcus has been with GTP for 2 years on the 2nd of July.
- ❖ Ross has been with GTP for 7 years on the 16th of July.
- ❖ Sally has been with GTP for 12 years on the 29th of July
- ❖ Tracy has been with GTP for 15 years on the 9th of August.





## Crispy Buttermilk Coconut Chicken

**Carmen Bott**



### Ingredients

- ❖ 1½ pounds skinless boneless chicken tenders (or breasts cut into tender-sized strips)
- ❖ 2 cups (16 fluid ounces) buttermilk or plain yogurt
- ❖ 1¼ cups (100g) unsweetened coconut flakes
- ❖ 1½ cups (210g) GF plain flour
- ❖ ¼ cup (33g) coarsely ground yellow cornmeal
- ❖ 2 teaspoons smoked Spanish paprika
- ❖ ½ teaspoon salt
- ❖ ¼ teaspoon freshly ground black pepper
- ❖ **FOR THE THOUSAND ISLAND DIPPING SAUCE**
- ❖ ¼ cup (56g) plain yogurt
- ❖ ¼ cup (56g) mayonnaise
- ❖ 2 tablespoons (34g) tomato ketchup
- ❖ 1/8 teaspoon salt
- ❖ 1 teaspoon smoked Spanish paprika
- ❖ 2 tablespoons chopped gherkins or sweet relish

### Directions

First, marinate the chicken. Place the chicken tenders and the buttermilk in a gallon-size zip-top plastic bag, and place in the refrigerator to soak for at least 30 minutes and up to overnight.

While the chicken is soaking, preheat your oven to 300°F. Place the coconut flakes in an even layer on a rimmed baking sheet, and place in the center of the preheated oven. Bake until the coconut flakes are just beginning to brown around the edges (about 8 minutes). Remove from the oven and allow to cool briefly before crushing with your hands into small bits. Place the coconut in a medium-size, flat bowl, and add the flour, cornmeal, paprika, salt and black pepper, and

mix to combine well. Increase the oven temperature to 400°F. Line a large rimmed baking sheet with unbleached parchment paper, and place a wire rack on top. If your wire rack is not nonstick, spray it lightly with cooking oil to grease.

Remove each piece of chicken from the buttermilk, one at a time, and allow to drain briefly before dredging both sides through the flour blend. Place on the wire rack about 1 inch apart from one another. Spray the top of each piece of chicken lightly with cooking oil, and place in the center of the 400°F oven. Bake for 10 minutes. Remove from the oven, flip the pieces of chicken over, spray each again

lightly with cooking oil and return to the oven to continue baking until crispy on both sides and cooked through (about another 10 minutes).

While the chicken is cooking, make the Thousand Island Dipping Sauce. In a medium-size bowl, place the yogurt, mayonnaise, ketchup, salt and paprika, and whisk vigorously until smooth. Add the chopped gherkins/relish, and mix to combine. Serve the chicken with the dipping sauce.





## Meet Shane Bryan

### Team Profile

#### Place of Birth?

Rupanyup

#### Schooling?

St Michaels & Johns primary school, Horsham Technical School secondary college.

#### Pets?

Jack Russel named Charlie.

#### Favourite TV Shows?

Seinfeld, Modern Family & AFL/NRL Footy Shows

#### Favourite Movie?

Brave Heart & Step Brothers

#### Favourite Travel Destination?

Haven't travelled a lot so basically anywhere with a beach e.g Glenelg, Robe, Tathra & Narooma.

#### Who would you most like to meet? Why?

Michael Jordan because he's an absolute legend of basketball, greatest ever and Will Ferrell as he's hilarious.

#### What does your Job at Green Taylor Partners involve?

My key roles at Green Taylor Partners are to ensure team members continually develop their knowledge and skills, provide team members with an enjoyable and challenging work environment, implement innovative and efficient service options for our clients and strive to abide by and display Green Taylor Partners Mission, Vision and Values.

#### When did you join Green Taylor Partners?

November 2010

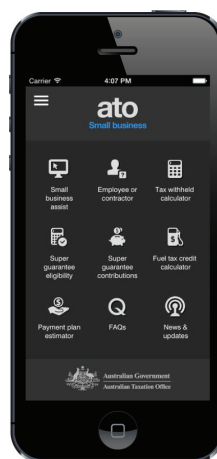
#### What activities do you enjoy on weekends?

- ❖ Attempting to still play footy, tennis & golf.
- ❖ Enjoy camping trips with the family and heading off fishing along the Murray.
- ❖ Any activities that include water or the ocean and possibly a few refreshments.



## GTP Birthdays

- ❖ Happy 30th Birthday for Sally on the 16th of June!!
- ❖ Happy Birthday to Kathryn for the 5th of July!!
- ❖ Happy Birthday to Shane for the 13th of July!!
- ❖ Happy Birthday to Peter for the 3rd of August!!
- ❖ Happy Birthday to Rohan for the 10th of August!!



## ATO App

The Australian Taxation Office app puts tax help in your hand, making it easier for you to conduct your personal or business tax affairs.

If you are an individual or small business owner you can track, work out, calculate and find relevant tax information and tools in one place.

You can:

- ❖ search for lost super
- ❖ discover new ways to lodge your 2014 individual income tax return online
- ❖ track the progress of your individual income tax return after you have lodged
- ❖ work out if your worker is eligible for super guarantee (SG) and calculate SG contributions
- ❖ calculate fuel tax credit entitlements you can claim on your business activity statement
- ❖ work out if your worker is an employee or contractor for tax and super purposes
- ❖ search small business assist to find information on a range of topics or book an after hours call back
- ❖ calculate the amount of tax to withhold from salary and wage payments
- ❖ see how quickly you can pay off a tax debt with a payment plan
- ❖ view income tax rates for the current financial year.

