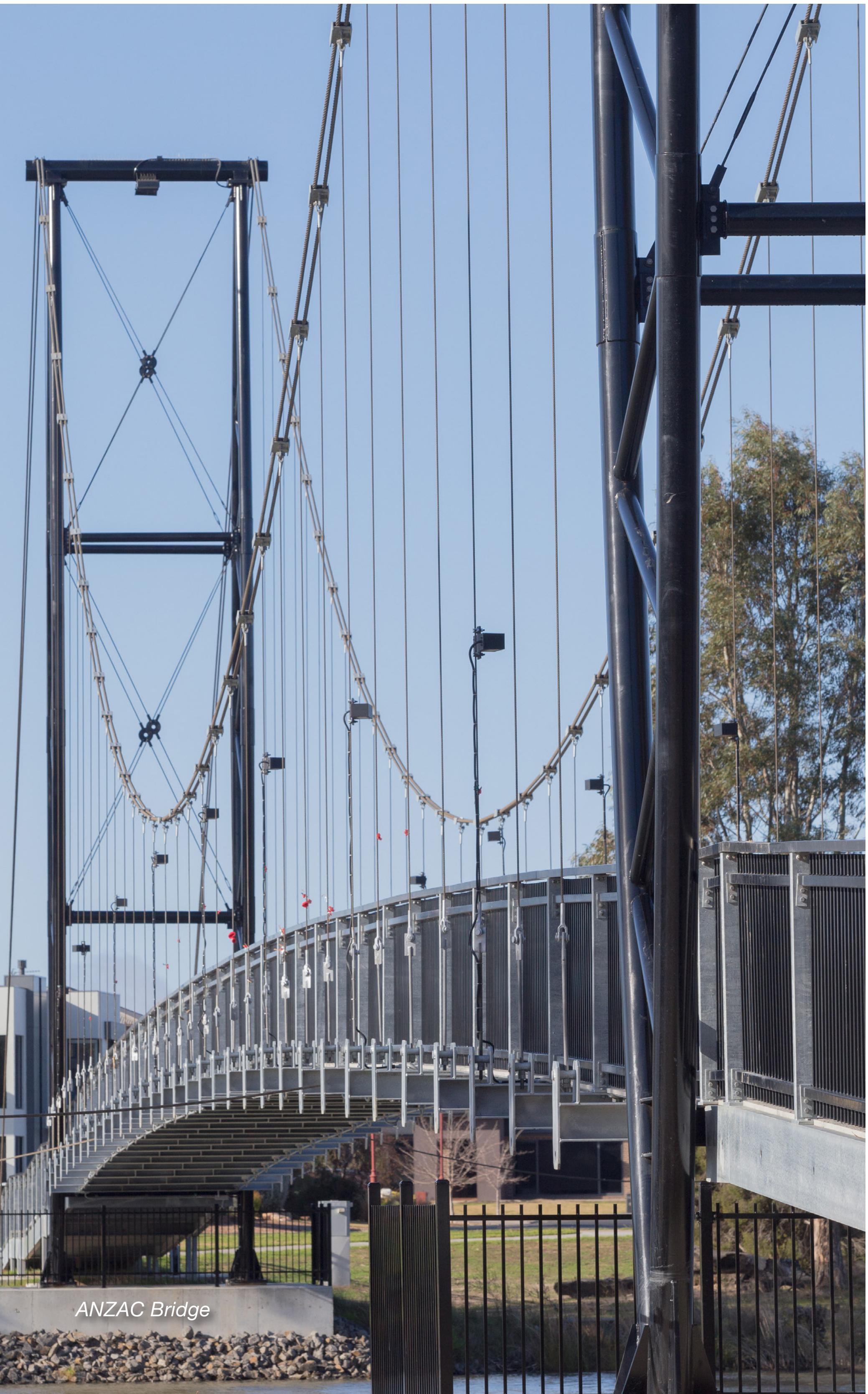
CHARTERED ACCOUNTANTS
AUSTRALIA + NEW ZEALAND

GREENTAYLOR
PARTNERS

2018 SEPTEMBER

Quarterly Newsletter

Green Taylor Partners



ANZAC Bridge

This edition

Also in this issue

Contact Us

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We welcome Jess to the ownership group

Green Taylor Partners are pleased to welcome Jess Sluggett as a Director and part of our ownership group.

Jess has been with Green Taylor Partners for over 10 years, having started in our first cadetship program. She has been extremely dedicated and focussed during this time to achieve her university degree and become a Chartered Accountant. Jess has developed strong relationships with her clients through assisting them to achieve their business and personal goals.

Having grown up on a farm near Goroke Jess has great empathy for her rural clients and a deep understanding of the challenges faced throughout the local community. This together with the skills gained throughout her years of experience allows Jess to offer all facets of accounting and business advice to clients, especially in the areas of tax preparation, tax planning, business advisory, GST, software selection and software support.

Employee PAYG summaries and paying out unused entitlements

Rohan Brown

Over the last few months I have seen a number of occurrences where employees PAYG summaries have been completed incorrectly when team members have resigned and been paid out unused Annual and Long Service Leave. In particular errors involve the use of Lump Sum payments.

As a general rule Lump Sum payments are only used for Genuine Redundancies or component of service before 1993. If an employee has been with you for 25 years of less and resigns the unused Annual Leave and Long Service Leave entitlements are just paid as Gross Payments. They are not Lump Sums.

Below is an extract from the ATO with regards to use of the Lump Sum codes:

The importance of getting this correct is that Lump Sum payments attract different taxation treatment. Some are not included in tax returns at all and others result in taxation concessions being applied.

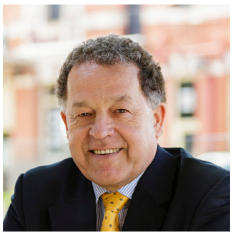
It is important to get all this correct in your software applications or when manually completing employees summaries. Don't assume the software is just getting it correct, more for often than not it is wrong.

For more information on completing your PAYG Summaries see the instructions provided by the ATO. Search ATO QC 26159.

Payment type	Explanation

A	Amounts you paid for:
	• unused long service leave that accrued after 15 August 1978, but before 18 August 1993
	• unused holiday pay and other leave-related payments that accrued before 18 August 1993
	• unused long service leave accrued after 17 August 1993 or unused holiday pay and other leave-related payments, where the amount was paid in connection with a payment that includes (or consists of) either
	  • a genuine redundancy payment
	  • an early retirement scheme payment
	  • the invalidity segment of an ETP or super benefit.
	For other amounts of unused leave accrued after 17 August 1993, place at gross payments.

B	Amounts you paid for unused long service leave that accrued before 16 August 1978.
C	The tax-free component of a genuine redundancy payment or an early retirement scheme payment.
D	Amounts you paid for back payment of salary or wages that accrued more than 12 months ago or any return to work payments.



Immediate write-off for hay and grain storage announced

Peter Cramer

On 19/8/18 a Government Press Release advised of an immediate write-off of capital expenditure on storage of grain hay and fodder – currently a three year write-off. This should relate to silos, hay/grain sheds, grain storage bunkers and the like.

This applies to relevant capital expenditure committed to after 19/8/18. This is an announcement only and few details have been given – however it is fair to assume it will be a simple extension of the current rules (applying to all primary production businesses both large and small) and 'should' be supported by the opposition parties.

Tax savings? For a taxpayer who has a marginal tax rate of 25%, a grain/hay storage shed costing $100,000 will now effectively cost $75,000 (the other $25,000 being the tax saved, but only after lodging the tax return for the year).

For those taxpayers in drought and not paying tax – the cost of the shed will be $100,000 with no tax savings until they return to a tax paying position.

Affordable holiday prospects for university students

Tracy Richardson

Who would like to spend 2 weeks in America, India or Europe & do it cheaply at the same time? Perhaps listen to CEO's speak from Disneyland, visit stock exchanges & other places of interest whilst fitting in sight seeing.

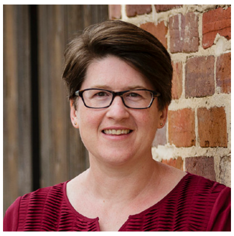
This is all now possible for university students who can apply to do a unit of their assessment overseas and put up to $8,000 of the cost of the trip on their HELP loans.

HELP loans are one of the cheapest forms of finance available with the loan balance increased each year on the 1st June at the CPI rate – this year being 1.9%.

The loans are repayable at a minimum of 4% of your taxable income starting from $55,000.

It is expected that you will submit assessments based on your experiences.

But what a great way to be motivated and see the world cheaply at the same time!



Superannuation Guarantee Amnesty for Employers

Karen Grainger

In May 2018, the Australian Government introduced legislation announcing a 12 month Superannuation Guarantee (SG) Amnesty applying retrospectively from 24 May 2018 to 23 May 2019*.

In this period, employers have the opportunity to self-report and correct previous undeclared superannuation guarantee shortfalls which occurred between 1 July 1992 and 31 March 2018.

Employers, who self-report, will only pay the guarantee shortfall plus interest but will not be subject to penalties or charges (including the administration component of $20 per employee per quarter).

Employers who do self-report will also be allowed to claim any guarantee shortfall plus interest as a tax deduction.

To be eligible for the Amnesty, the employer must:

- Voluntary disclose their SG shortfall plus interest to the ATO during the amnesty period
- Not be subject to an audit of their SG compliance

To take advantage of this amnesty, employers should conduct a review of their superannuation practices to ensure they are compliant with all applicable legislation.

It is noted this does not include superannuation guarantee owing for employees for the 1 April 2018 to 30 June 2018 period.

The ATO have also acknowledged that any employers not taking advantage of this amnesty will face harsher penalties in the future.

***WARNING: The SG bill is yet to be passed so there is some uncertainty.**

GTP Tid Bits

- Good luck to Shane and the Horsham Saints Reserves Football Team in the Wimmera League Finals
- Good luck to Sally and the Natimuk United Football/Netball Club and Kayla and the Kalkee Football/Netball Club in the Horsham District League Finals
- Congratulations to Kathryn Bowles and Greg Hamilton on their engagement
- Welcome to our new team members Georgia Francis and Emily Vettos

Powers of Attorney

Ross Laycock

It is very important for you and other family members to set in place the right guidelines to protect your wellbeing now and in the future.

There are different Powers of Attorney (P.O.A.) you can choose to cover different circumstances.

Obviously, you need to choose your attorneys carefully. They need to be someone you have complete faith and trust in.

A P.O.A. can be made by a person who has reached 18 and has decision making capacity.

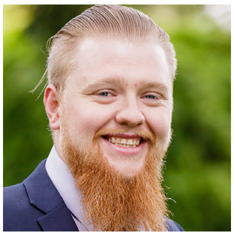
Here is quick summary of some of the options and some features they might cover.

1. ENDURING (LASTING) P.O.A.
    - Make - financial decisions (pay bills etc.)
    - Make - personal decisions (where you live etc.)
2. GENERAL NON-ENDURING P.O.A.
    - Make -financials decisions only
    - Usually for a specific period or specific purpose
3. SUPPORTIVE ATTORNEY APPOINTMENTS
    - Support decision making - financial or personal matters
    - Cannot make medical treatment decisions
4. MEDICAL TREATMENT DECISION MAKER
    - Advanced care planning
    - Someone a general practitioner looks to for decisions on treatment
5. SUPPORT (MEDICAL) PERSON
    - Support
        - the making of decisions
        - communicating the decisions
        - see the decisions implemented
        - cannot make treatment decisions

Granting a power of attorney does not stop you from dealing with your affairs as you would normally - but the attorney will have concurrent rights.

Knowing you have an attorney capable of looking after your affairs in times of your absence or infirmity can give you peace of mind.

You should obtain proper legal advice before making a power of attorney. Your solicitor is the best adviser to ensure that all your requirements are covered and that there is a proper balance maintained between trust and caution.



The Sharing Economy & Tax

Ryan Schirmer

The way we interact with the world, businesses & each other is becoming more and more digital and accessible. This has been evident in the way a lot of people access specific services at their fingertips in the ways of apps, that are provided by other people, hence the Sharing Economy. Need a ride: Call an Uber, looking for an affordable place to stay: jump on Airbnb, need your pet looked after while you're away; have a look on Mad Paws.

If you are a person who is providing services through these platforms or you're thinking about making a little extra cash, you may not have considered what tax implication are.

Firstly, how does the sharing economy work? This is usually done via a 'Facilitator,' company like Uber, Airbnb, etc. who connect people who need a service (the buyer) to people who can provide the service (the provider). Once the service is completed, the buyer will pay the Facilitator who will take a commission and disburse the remainder to the provider.

Does the income you earn in providing these services need to be included in your tax return? Yes, all revenue in relation to providing a service needs to be declared. Also, if you declare income about a service you are providing, you can also claim deductions for associated expenses.

You may also be required to have an ABN if you meet the definition of an 'Enterprise,' which is:

An enterprise includes a business. It also includes other commercial activities but does not include any of the following:

- private recreational pursuits and hobbies
- activities carried on as an employee, labour hire worker, director or officeholder
- activities carried on by individuals (other than the trustees of charitable funds) or partnerships (in which all or most of the partners are individuals) without a reasonable expectation of profit or gain.

You may need to register for GST if income from the activity will be higher than $75,000 (all ride-sourcing services, i.e. Uber, must have an ABN & be registered for GST regardless if income is less than $75,000).

If you lease a room or an entire house, on Airbnb or Stayz, the income derived from this will need to be included in your tax return. All expenses can be claimed in the proportion of the property being leased. Also, by renting part or all of a property may cause the property to be subject to Capital Gain Tax on sale.

If you are considering or currently are providing services through these app & websites and wish to discuss the tax treatment further, please contact Green Taylor Partners.

Getting married and tax

Jess Sluggett

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 generally 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.gov.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:

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

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 and 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 tax offset may apply. This is available where a taxpayer makes a superannuation contribution on behalf of their spouse. To be eligible the receiving-spouse must have taxable income below a prescribed threshold.

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 considerably complex so it is best to talk to your accountant about how the sale of your property may trigger 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!!

The team at Green Taylor Partners would like to welcome Emily Vettos to the GTP family.

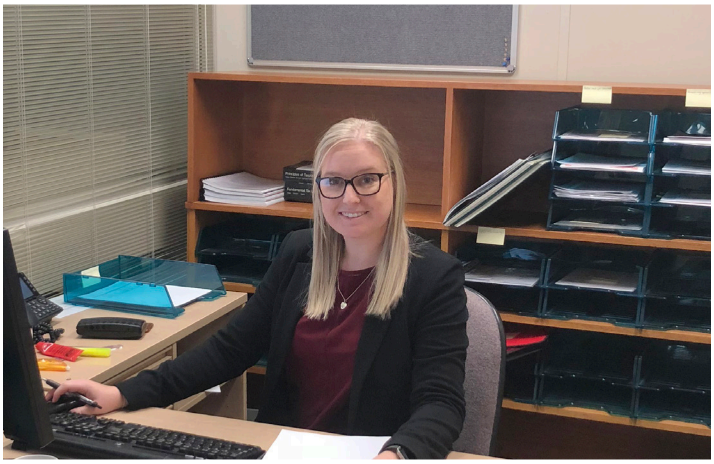
Emily is our most recent Business Administration Trainee and will be continuing our high level of client servicing.

Emily will be greeting our clients with a smile and answering our phones in a genuine helpful manner.

The team look forward to Emily's ongoing development and cheerful personality within the office.

Green Taylor Partners is proud to be awarded the status as a Xero Gold Partner. Green Taylor has been partnered with Xero since 2011 and helped many clients across all industries in making their bookkeeping more efficient & streamlined.

To learn more about how Xero and how it can benefit your business, please contact Green Taylor Partners.



Green Taylor Partners are pleased to welcome Georgia Francis to the GTP family.

Georgia has recently joined our accounting services team, having previously been employed at Capitis Accounting Solutions for just short of three years. Georgia is currently completing her CPA studies to build on the knowledge she has gained through experience.

Georgia will be involved in all facets of GTP client advisory services, including financial report, tax return and BAS preparation as well as tax planning and software support.

Outside of work Georgia enjoys coaching and playing netball with Noradjuha Quantong and in summer months plays tennis. She is an avid gardener and huge pet lover, who together with her partner, Jack, have three English Staffies and two cats. Maintaining their household is a full time job in itself!

Georgia looks forward to meeting and working with a number of the Green Taylor family of clients in the future.

Important Dates

September

- 21st - Lodge and pay August 2018 monthly business activity statement.
- 21st - Pay annual PAYG instalment notice

October

- 21st - Lodge and pay September 2018 monthly business activity statement.
- 28th - Lodge and pay September 2018 quarterly business activity statement if lodging a paper return.

November

- 21st - Lodge and pay October 2018 monthly business activity statement.
- 25th- Lodge and pay quarter 1, 2018–19 activity statement if you lodge electronically.

Do depreciation deductions apply to you?

Owners of income producing properties are eligible to claim tax deductions for a number of expenses involved in holding a property.

Most investors are aware of some of the deductions they are entitled to; for example, they know they can claim their Property Manager's fees, council rates and any repairs and maintenance costs. However, all too often investors are unaware of property depreciation and as such they frequently miss out on the valuable returns these deductions can provide them with when they complete their annual income tax returns.

To help investors maximise the deductions they can claim from an investment property, let's look at some key points to help you understand depreciation.

What is depreciation?

Over time, any building and the assets contained within it will experience wear and tear. Legislation allows the owners of any income producing property to claim this wear and tear as a tax deduction called depreciation. Unlike other expenses involved in holding a property, such as repairs and maintenance for instance, an investor does not need to spend any money to be eligible to claim it. For this reason, depreciation is often described as a non-cash deduction.

Types of depreciation deductions available

The Australian Taxation Office (ATO) clearly defines two types of depreciation allowances available for property investors:

- Division 43 capital works allowance
- Division 40 plant and equipment depreciation*

The capital works allowance refers to what an investor can claim for the wear and tear that occurs to the structure of the property. This includes any structural improvements that may have been made during a renovation.

As a general rule, any residential building where construction commenced after the 15th of September 1987 will entitle their owner to capital works deductions at a rate of 2.5 per cent per year for up to forty years.

Owners of older buildings constructed prior to 1987 should still find out what deductions are available, as often these buildings will have undergone some form of renovation which can result in capital works deductions for the owner.

Plant and equipment depreciation* on the other hand, refers to the deductions an investor can claim for the wear and tear that occurs to the easily removable fixtures and fittings found within the property.

There are more than 6,000 different assets recognised by the ATO which an investor can claim depreciation deductions for. Some examples include the carpets, blinds, air conditioners, hot water systems, smoke alarms and ceiling fans.

Unlike structural items, no date restrictions apply when claiming depreciation on plant and equipment assets. Each of the assets is assigned an individual effective life and depreciation rate by which depreciation should be calculated.

* Under new legislation outlined in the Treasury Laws Amendment (Housing Tax Integrity) Bill 2017 passed by Parliament on 15th November 2017, investors who exchange contracts on a second-hand residential property after 7:30pm on 9th May 2017 will no longer be able to claim depreciation on previously used plant and equipment assets. Investors can claim deductions on plant and equipment assets they purchase and directly incur the expense for. Investors who purchased prior to this date and those who purchase a brand-new property will still be able to claim depreciation as they were previously. To learn more visit www.bmtqs.com.au/budget-2017 or read BMT's comprehensive White Paper document at www.bmtqs.com.au/2017-budget-whitepaper.

Who should you contact to calculate and maximise your deductions?

When it comes to depreciation, it is important to consult an expert in this area.

Legislation recognises Quantity Surveyors as being one of a few select professionals with the knowledge necessary to estimate construction costs for depreciation purposes.

A specialist Quantity Surveyor will use their skills to provide a depreciation schedule that outlines the deductions an investor can claim for any specific property at the end of each financial year. An Accountant will then use the figures outlined in the depreciation schedule when submitting the investor's individual income tax return at the end of financial year.

How will depreciation help an investor?

The additional funds an investor receives by claiming depreciation can have a significant impact on their available cash flow. On average, an investor can claim between $5,000 and $10,000 in depreciation deductions in the first financial year.

To learn more about depreciation, visit the tax depreciation overview page on the BMT Tax Depreciation website. Alternatively, for a free assessment of the available deductions in any investment property, contact the expert team at BMT on 1300 728 726.

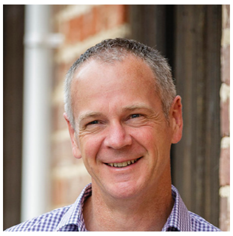
Article provided by BMT Tax Depreciation.

Bradley Beer (B. Con. Mgt, AAIQS, MRICS, AVAA) is the Chief Executive Officer of BMT Tax Depreciation.

Please contact 1300 728 726 or visit www.bmtqs.com.au for an Australia-wide service.

GTP Birthdays

- 18th October - Kayla Hawker
- 22nd October - David Hadley
- 16th November - Natasha Gardner



Single Touch Payroll

Shane Bryan

We have produced the following summary factsheet as a handy resource:

- Single Touch Payroll (STP) aligns your reporting obligations to your payroll processes.

You will report to the ATO each time you pay your employees. Your pay cycle does not need to change. You can continue to pay your employees weekly, fortnightly or monthly.

The information you send them will include your employees' salaries and wages, allowances, deductions (for example, workplace giving) and other payments, pay as you go (PAYG) withholding and superannuation information.

Employers with 20 or more employees:

- You need to start reporting to us through STP from 1 July 2018 if your software is ready.
- Some payroll software providers have asked us for more time to update their products – check if your product has a deferred start date.
- If your software will be ready by 1 July 2018 but you won't be ready, you will need to apply for your own deferred start date.

Employers with 19 or less employees:

- From 1 July 2019 STP will be mandatory, subject to legislation passing in parliament.
- You can choose to report through STP before 1 July 2019 if your software is ready.

What will change with Single Touch Payroll

Each time you pay your employees, you will report the tax and super information to us from your Single Touch Payroll (STP)-enabled payroll solution.

You will not need to provide payment summaries to your employees for the payments you report through STP:

- Employees will be able to view their payment information in ATO online services, which they will access through their myGov. Your employees can also request a copy of this information from the ATO.
- To be exempt from giving payment summaries, you will need to make a finalisation declaration.
- From July 2019 we will pre-fill activity statement labels W1 and W2 with the information we have received from you. If you are a small to medium withholder, you will continue to lodge an activity statement as you do now.

Summary of legislative changes

Current law – till 30 June 2018

- Employers are required to withhold amounts from an employee's salary or wages at the time it is paid. They notify the Commissioner of Taxation of the amount withheld at a later date, remit these amounts to the Commissioner, provide each employee with an annual payment summary and provide an annual report to us.
- Employers are required to report superannuation contribution information to funds on the same day they make a contribution to the fund (through SuperStream). Employers are not required to report this information to us.
- However, employers must lodge superannuation guarantee (SG) statements to the Commissioner if they have a SG shortfall for a quarter, or if required to do so by the Commissioner under the Superannuation Guarantee (Administration) Act 1992.

New law – from 1 July 2018

- Employers with 20 or more employees are required to report to the Commissioner through Single Touch Payroll-enabled software.
- The following information must be reported on or before the day you withhold from a payment (the pay day):
    - payment information, including salary or wages, allowances, deductions, etc.
    - withholding amounts
    - superannuation liability information or ordinary times earnings (OTE).
- Employers who fully report all the information required through Single Touch Payroll will not have to comply with a number of other reporting obligations under the existing law. This includes providing certain payment summaries and the corresponding payment summary annual report (PSAR). They will need to provide a finalisation declaration with us.

How to report

You can report through Single Touch Payroll (STP) in one of the following ways:

- Report from your current payroll solution when it is STP-ready.
    - A payroll solution is the accounting, business management or payroll software you use to run your payroll and pay your employees.
- Report from a new payroll solution which is STP-ready.
- Ask a third party, such as your registered agent, to report through STP on your behalf.

Report from your current payroll solution

Talk to your payroll software provider to find out how and when your current payroll solution will be ready for Single Touch Payroll (STP).

Your payroll software provider may offer STP reporting in one of the following ways:

- An end-to-end solution, which allows employers to report and send the file directly to us.
- A solution which allows employers to report through their software and send the file through a third party, which is integrated into the software.
- A solution that offers STP reporting only. Employers will need to send the file to us separately through a third party, such as a sending service provider (SSP).

Your provider can let you know which solution they offer.

You can also refer to the Australian Business Software Industry Association (ABSIA) product catalogueExternal Link for details of STP-enabled products and third-party solution providers.

Choose a new payroll solution

You may need to choose a new payroll solution if:

- you currently report to us on paper
- your existing payroll solution will not offer Single Touch Payroll (STP) reporting
- you want a product that better suits your business needs.

You should make sure your new payroll solution offers STP reporting. You may want to speak to your registered agent to find out which payroll solution best suits you.

You can also check the ABSIA product catalogue.

Ask a third party to report on your behalf

You can ask a third party, such as a registered agent or payroll service provider, to report on your behalf.

It is your obligation as an employer to make sure they will be reporting through Single Touch Payroll.

GTP Anniversaries

- Kerry Schultz - 12 years (18th September)
- Daniel Blay - 10 years (3rd October)
- Shane Bryan - 8 years (22nd November)

myob

New Mobile Device and Two-Factor Authentication

With data security being a major concern for businesses and consumers MYOB are moving their sign-in process to now include Two-Factor Authentication (2FA). 2FA is a secure sign-in process that combines your password with a random code sent to an app on your mobile phone.

Signing in will include two steps:

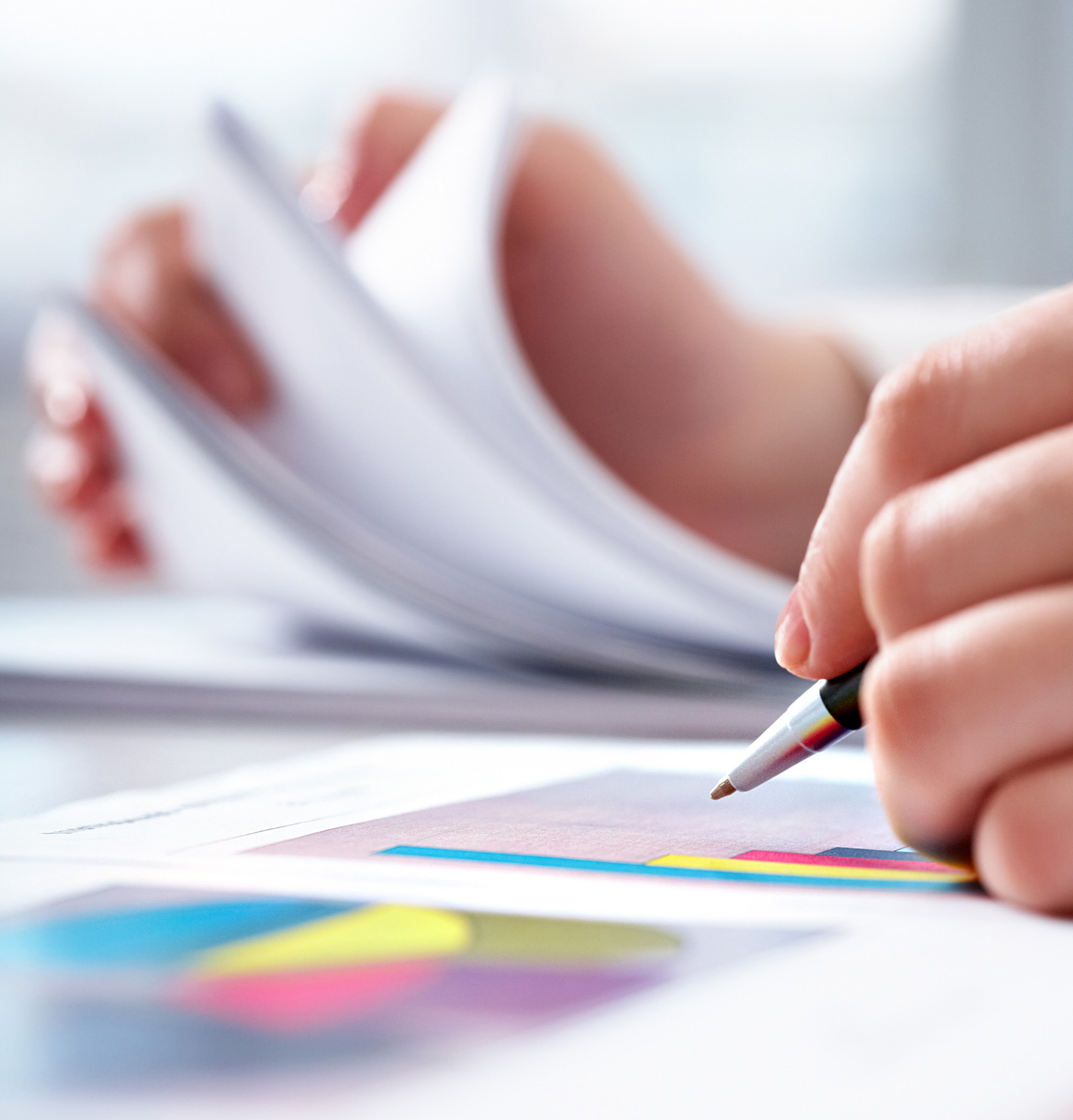
1. Sign in using your MYOB email and password
2. Enter a unique verification code which you will get from an authenticator app on your mobile phone. A unique verification code will be generated each time you sign in.

To set up 2FA, log into MYOB and access the security centre. From there you can select to turn-on two-factor authentication. Make sure you have your mobile phone handy as you will need it. You will then be taken through a set up wizard that will prompt you to download the authentication app, and set up. You will also be given a text document that lists 10 back up codes – you don't need these now but save or print them for future reference. For more information go to this web link http://help.myob.com/wiki/x/7BLq

If you update you mobile phone you will have to get the authenticator set up on your new mobile phone, the easiest way to do this is to turn-off your 2FA by logging into your MYOB account and going to security centre while your old mobile phone is still active. Then once you activate your new mobile phone and go through the above steps to set up 2FA and you will be up and running again. For more information go to this web link http://help.myob.com/wiki/x/-BLq

A word of warning! If you don't turn off 2FA before deactivating your old mobile phone, or if you lose your mobile phone and you haven't saved the backup codes, you will be required to call the MYOB support line on 1300 555 123.

Recently after 2 x 20+ minute phone calls with MYOB I found out that if I had saved down the backup codes when I originally set up 2FA it would have been a lot quicker and easier to install and get set up on my new mobile phone.



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2018 CLIENT MOVIE NIGHT

Wednesday 17th October 2018

Drinks, nibbles and a movie on us! A FREE evening to thank you for your support!

6:00PM

Meet at Horsham Town Hall Foyer (enter via Pynsent Street).
71 Pynsent Street, Horsham for pre movie drinks and nibbles.

6.20pm & 6.40pm

Enjoy a 15 minute guided tour of the Art Gallery exhibition ‘Tapestries’ of the Town Hall.
The tours will be conducted in 2 groups over the course of the evening.

7.00 - 7.15pm

Finish at the Town Hall to make your way to the Horsham Cinema, Pynsent Street *(next door to Green Taylor Partners office)*

7:30PM (Movie)

First Man Film commences (Running time 138 mins)

Based on a true story. A Biopic on the life of the legendary American Astronaut Neil Armstrong from 1961-1969, on his journey to becoming the first human to walk the moon.

Exploring the sacrifices and costs on the Nation and Neil himself, during one of the most dangerous missions in the history of space travel.

Movie Night RSVP

RSVP if you wish to attend by COB Wednesday 10th October 2018

Online at https://greentaylor.com.au/movie-night

Yes, I ________________________________ would love to attend

Yes, I ________________________________ would love to attend

GREENTAYLOR PARTNERS

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