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MRS CHARINA MANTILLA  
325/22 BAYWATER DR  
WENTWORTH POINT NSW 2127

**Tax period ending** 30 June 2013  
**Tax file number** 837 032 475  
**Date of issue** 26 February 2014  
**Our reference** 454 001 260 5899  
**Internet:** [www.ato.gov.au](http://www.ato.gov.au) **Phone enquiries:** 13 28 61

## Notice of assessment - year ended 30 June 2013

*Income Tax Assessment Act 1936 and Income Tax Assessment Act 1997*

Description	Debits \$	Credits \$
<i>Your taxable income is \$49,807</i>		
Tax on your taxable or net income	7,734.27	
<b>Less non-refundable tax offsets</b>		
Low income offset calculated by us		252.90
<b>Assessed tax payable \$7,481.37 DR</b>		
<b>Plus other liabilities</b>		
Medicare levy	747.10	
Excess private health reduction or refund (rebate reduced)	949.00	
<b>Less Pay as you go (PAYG) credits and other entitlements</b>		
PAYG instalments (as notified in your activity statements)		2,730.00
PAYG withholding (eg tax deducted by your employer or bank)		14,974.00
<b>Result of this notice</b>		<b>8,526.53 CR</b>
<b>Outcome of this notice</b>		<b>\$8,526.53 CR</b>

**!** Your refund of 8,526.53 CR, ATO003000004611410 has been forwarded to your nominated financial institution.

Robert Ravanello  
Deputy Commissioner of Taxation

**Please keep this notice for future reference**

**Please see over for important information about your assessment**

### Other information relevant to your assessment:

Based on your income for surcharge purposes, your private health insurance rebate entitlement has been reduced by the amount shown under other liabilities on your notice. For more information on the private health insurance rebate, visit our website, [www.ato.gov.au/privatehealthinsurance](http://www.ato.gov.au/privatehealthinsurance)

## IMPORTANT INFORMATION

### If you disagree with your assessment

If you think this assessment is wrong, check all the details on this notice with those on your tax return. If you think there is a problem, please phone us on the numbers listed below. You can write to us and object to the assessment if you still disagree with it. Objection forms and information about how to lodge an objection are available from our website at [www.ato.gov.au](http://www.ato.gov.au) under 'Objections, amendments, reviews', then 'Lodging an objection' or by phoning the numbers listed below. If you disagree with our decision on your objection you can apply for an independent, external review. When we give you our decision we will let you know if you can apply to the Administrative Appeals Tribunal for a review or appeal to the Federal Court.

### We may amend your assessment

The law gives us time to review information you have given us. Generally, we have two years from the date of the income tax assessment, but in some cases we have longer. If we find the information you provided was not correct we may amend this assessment. More information is available at [www.ato.gov.au/notices](http://www.ato.gov.au/notices)

### Record keeping

You must keep the records, receipts and other documentation you have used to prepare your return. Generally you need to keep them for five years. More information about record keeping is available at [www.ato.gov.au/notices](http://www.ato.gov.au/notices)

### Keeping this notice of assessment for future reference

You should keep this notice as part of your taxation records as you may be asked to provide details from it when phoning us. This notice also contains a reference number required for lodging a future income tax return online.

### Protecting your privacy when you phone us

If you phone us we need to know we are talking to the correct person before providing account information. We will ask you for details only you, or your authorised representative, would know. It will be helpful if you have your tax file number or Australian business number and a copy of this notice ready when you phone us.

#### How to contact us

Individuals – phone us on **13 28 61** (8.00am – 6.00pm Monday to Friday)

Businesses – phone us on **13 28 66** (8.00am – 6.00pm Monday to Friday)

If you do not speak English and need help from us phone the Translating and Interpreting Service on **13 14 50**

If you have a hearing or speech impairment phone the National Relay Service on **13 36 77**

### Explanation of terms used in your notice of assessment

#### Tax on taxable income

We calculate the amount of tax you pay on your taxable income. We work it out based on the information in your tax return. This amount may be nil.

#### Tax offsets

Tax offsets directly reduce the amount of tax you pay. They are not the same as deductions. Deductions are taken off your income before your tax is worked out. With a tax offset, we work out the tax due on your taxable income then reduce it by the total amount of your tax offsets.

#### Non-refundable tax offsets

Most tax offsets are non-refundable and generally can only reduce the amount of tax on your taxable income to zero. This means that if your non-refundable tax offsets are greater than your tax on your taxable income, you do not get a refund of the excess amount. Usually, you cannot transfer the excess or carry it forward to a later income year. It does not reduce your Medicare levy or Medicare levy surcharge unless specific legislation allows.

#### PAYG credits and other entitlements

Includes any credits or interest entitlements that have been taken into account in working out your refund or amount owing. An example of these credits is any tax that was deducted by your employer or bank from payments they made to you during the financial year.