



MR MARK L MCILROY
34 WATTLEGLEN ST
CRAIGIEBURN VIC 3064

Tax period ending 30 June 2025
Tax file number 453 591 977
Date of issue 04 August 2025
Our reference 241 110 685 2538
Internet: www.ato.gov.au Phone enquiries: 13 28 61

Notice of amended assessment - year ended 30 June 2025

Income Tax Assessment Act 1936 and Income Tax Assessment Act 1997

Thank you for advising us of changes to your income tax return for the period ending 30 June 2025. We have amended your assessment for that period to reflect these changes.

Description	Debits \$	Credits \$
Your previous taxable income was \$21,198		
Your amended taxable income is \$21,231		
Tax on your taxable or net income	484.96	
Less non-refundable tax offsets		484.96
Amended assessed tax payable	0.00	
Less tax offset refunds	0.00	
Less Pay as you go (PAYG) credits and other entitlements		1,788.00
Result of this notice		1,788.00
Result of previous notice for the period		1,788.00 CR
Difference between this amended notice and your previous notice	0.00	
Outcome of this notice	0.00	

David Allen
Second Commissioner of Taxation

Please keep this notice for future reference

Please see over for important information about your assessment

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, 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/object 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 Review Tribunal for a review or appeal to the Federal Court.

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

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

We need to be sure we're talking to the right person or someone you've told us can share information and make decisions for you, before we can discuss your tax affairs. When you phone us, you need to quote 'Our reference', which you'll find at the top of this letter and your Australian business number or tax file number. We record all inbound and outbound telephone calls routed by our call management system. You can find out more information about your privacy on our website at www.ato.gov.au/privacy

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

Our commitments

For information about our commitments to you and what we ask of you, go to www.ato.gov.au/atocharter

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 need help in languages other than English you can phone our Translating and Interpreting Service (TIS National) on **13 14 50** (8.00am – 6.00pm Monday to Friday)

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

Notice of amended assessment – year ended 30 June 2025 (cont.) – detailed information

Income Tax Assessment Act 1936 and Income Tax Assessment Act 1997

This section details amounts listed on the front page of this notice:

Description	Debits \$	Credits \$
Non-refundable tax offsets total of \$484.96:		
Low income offset calculated by us		484.96
Pay as you go (PAYG) credits and other entitlements total of \$1,788.00:		
PAYG withholding (eg tax deducted by your employer or bank)		1,788.00

Other information relevant to your assessment:

The Commissioner rounds down certain small amounts that may be owed by you or may be refunded to you. You may have transactions on your account where this has occurred.

IMPORTANT INFORMATION (CONT.)

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.

Refundable tax offsets and tax offset refunds

If you are entitled to any refundable tax offsets, they reduce the amount of tax on your taxable income. If the tax on your taxable income is reduced to zero and not all of your refundable tax offsets have been used up, the remaining amount will be shown at 'tax offset refunds'. This amount will be allocated against any outstanding liabilities, including Medicare.

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.