[Insert DD Month YYYY]

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|  |

[Insert Client Name]

[Insert Client Position]

[Insert Company Name]

[Insert Client Address]

[Suburb State Postcode]

Dear [Insert Client Name]

**Re:** **[Insert year] Company Accounts**

Thank you for allowing us to assist with your accounting and taxation needs. We hereby enclose the following in respect of the Company:

1. Financial Accounts for [insert name of Company] for the year ended 30 June [insert year]. Would you please sign the Financial Accounts marked ‘Statutory’ and return them to this office.

2. Relevant minutes for the Company. Would you please sign the minutes where indicated and return them to this office to retain in the Company Register.

1. The Company's Income Tax Return for the year ended 30 June [insert year], showing total tax for the year [refund/payable] of $[insert amount]. As you have already paid PAYG Instalments totalling $[insert amount], [an income tax refund of $[insert amount] will be receivable [OR] an amount of $[insert amount] will be payable and will be due for payment by [insert payment due date]].
2. The Income Tax Return is due for lodgement by [insert lodgement due date]. Please return the signed Electronic Lodgement Declaration to our office for lodgement prior to that date. Details of the company’s Tax File Number (TFN) have been confidentially redacted to protect the identity of the company.

5. A detailed copy of the Income Tax Return is enclosed for your records.

Under the self-assessment system, Income Tax Returns are generally not subject to detailed scrutiny by the Australian Taxation Office (ATO) at the time of lodgement. This is usually a deemed assessment at the date the Income Tax Return is lodged.

There is a possibility of the ATO conducting a more detailed audit at a later time. However, this period is usually limited to two years from the date of the Assessment Notice being issued to the company if it is a small business entity. Broadly, a company will be regarded as being a small business entity if it is carrying on a business and its aggregated turnover is less than $10 million (or less than $50 million effective from 1 July 2021). Where the company is not a small business entity a four year amendment period would generally apply.

We would like to stress the importance of retaining records supporting, in detail, any income, expenses, debtors, creditors, stock figures and other amounts supplied to this firm for the preparation of the Financial Accounts and Income Tax Return.

Finally, we would like to thank you for your support and the opportunity to be of service to you.

If you would like to discuss any of the above matters, or the accounts and documents enclosed, please feel free to contact us on [insert telephone number].

Yours faithfully

[Insert Name and Title]