Australian Government
Australian Taxation Office

MS SHARON CLAPHAM
C/- OSBORNE & OSBORNE PTY LTD
PO BOX 31
SEYMOUR VIC 3661

Statement period	**25 Sep 25 to 25 Mar 26**
Tax file number	183 308 337
Date of issue	30 March 2026
Statement number	5
Our reference	7168413908869

Internet: www.ato.gov.au **Account enquiries: 13 28 61**

Income Tax Account
Statement of Account

Total account balance as at 25 March 2026	**$0.00**

Transaction list - This statement shows transactions for the period **25 September 2025** to **25 March 2026** (inclusive).

Process date	Effective date	Description of transaction	Debit $	Credit $	Balance $
25 Sep 25		**OPENING BALANCE**			0.00
25 Mar 26	23 Mar 26	Credit transferred to Integrated Client Account	78.24		78.24
25 Mar 26	23 Mar 26	Interest for early payment of Income Tax		78.24	0.00
25 Mar 26		**CLOSING BALANCE**			**0.00**

71092.100069-04-2025

David Allen
Second Commissioner of Taxation

Please see over for important information about your statement

IMPORTANT INFORMATION ABOUT YOUR STATEMENT

Statement transactions
This statement only lists those transactions that we processed on your account for the period shown. Any transactions processed earlier that are due and payable within this period are included in the opening balance. This statement may not cover all your dealings with us. For example, you may have amounts outstanding in relation to other accounts or current legal, release or dispute actions. You can find out the current balance of your account and details of other accounts by calling us on the numbers listed below.

Explanation of terms
The process date is the date that we processed a particular transaction.
The effective date is the date we use for the calculation of general interest charge and other penalties or interest. It is also the due date of any liabilities.

General interest charge (GIC)
Where any amount is not paid by the due date, GIC accrues on the outstanding balance until the entire amount has been paid. Interest is calculated on a daily compounding basis. GIC is currently imposed at a rate of 10.65% per annum (reviewed every three months). You can no longer claim a tax deduction for GIC we apply from 1 July 2025. For more information, visit **www.ato.gov.au/gic**

GIC remission – You can request remission of GIC. We may remit the GIC if satisfied that the delay was due to circumstances beyond your control and you took reasonable steps to lessen the effects of those circumstances. We may also remit GIC in other circumstances where this would be fair and reasonable.

Credit Interest
Credit interest is payable by us in certain circumstances and the types include interest on early payment, interest on overpayment and delayed refund interest. Any credit interest received is assessable income and must be included in your tax return for the year it's paid to you or offset against an existing tax debt. If you are an individual, we will pre-fill your credit interest entitlement in the income tax return for the relevant year. Further information about credit interest is available from our website **www.ato.gov.au**

What you need if you phone us
We need to know we are talking to the right person before we can discuss your tax affairs. We will ask for details only you or someone you have authorised would know. An authorised person is someone who you have previously told us can act on your behalf. If you can, please have your tax file number or Australian business number with you.

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**.

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