



! Notes to help you prepare this tax return are provided in *Individual tax return instructions 2013*, *Individual tax return instructions supplement 2013* and in the *H/Individual tax return 2013 – extra instructions* (the instructions), available on our website www.ato.gov.au

Your tax file number (TFN)

See the **Privacy** note in the *Taxpayer's declaration* on page 15 of this tax return.

Are you an Australian resident? Print **Y** for yes or **N** for no.

Have you included any attachments? Print **Y** for yes or **N** for no.

Your name

Title – for example, Mr, Mrs, Ms, Miss

Your sex

Print **X** in the relevant box.

Male

Female

Surname or family name

Given names

Has any part of your name changed since completing your last tax return?

Print **Y** for yes or **N** for no.

If you answered yes, print previous surname.

Your postal address

Has your postal address changed since completing your last tax return?

Print **Y** for yes or **N** for no.

Suburb or town	State	Postcode
Country – if not Australia		

Your home address

If the same as your current postal address, print **AS ABOVE**.

Suburb or town	State	Postcode
Country – if not Australia		

Your date of birth

If you were under 18 years of age on 30 June 2013 you must complete item **A1** on page 5 of this tax return.

Day	Month	Year

Final tax return

If you know this is your final tax return, print **FINAL**.

Your daytime phone number

Area code

Phone number

Electronic funds transfer (EFT)

We need your financial institution details to pay any refund owing to you, even if you have provided them to us before.

Write the BSB number, account number and account name below.

BSB number (must be six digits)

Account number

Account name (for example, JQ Citizen. Do not show the account type, such as cheque, savings, mortgage offset)

Important notice

Two accompanying schedules form part of this tax return.

Accompanying schedule no. 1 You **must** complete this schedule in full.

Accompanying schedule no. 2 Details requested **must** be provided if you have completed any item where **S2** appears adjacent to a label in the tax return.

Information statement

Refer to the *H/Individual tax return 2013 – extra instructions* for information on completing the accompanying schedules

Income

1 Salary or wages

Your main salary and wage occupation

	Occupation code	X	
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Payer's Australian business number

Tax withheld
(do not show cents)

-00
-00
-00
-00
-00

Income
(do not show cents)

-00
-00
-00
-00
-00

2 Allowances, earnings, tips, director's fees etc

	-00	K	-00
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3 Employer lump sum payments

	-00	R	-00	TYPE	
					Amount A in lump sum payments box
					5% of amount B in lump sum payments box
	-00	H	-00		

4 Employment termination payments (ETP)

	Date of payment	Day	Month	Year		-00	I	-00	CODE	
										Taxable component
Payer's ABN										

5 Australian Government allowances and payments like newstart, youth allowance and austudy payment

	-00	A	-00
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6 Australian Government pensions and allowances

You must complete item T2 in Tax offsets on page 4.

	-00	B	-00
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7 Australian annuities and superannuation income streams

	-00		
Taxable component	Taxed element	J	-00
	Untaxed element	N	-00
Lump sum in arrears – taxable component	Taxed element	Y	-00
	Untaxed element	Z	-00

8 Australian superannuation lump sum payments

	Date of payment	Day	Month	Year		-00	Q	-00	TYPE	
										Taxable component
Payer's ABN										
										Taxed element
										Untaxed element
										-00

9 Attributed personal services income

	-00	O	-00
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Total tax withheld

Add up the boxes. **\$** -00

10 Gross interest Tax file number amounts withheld from gross interest **M** **S2** Gross interest **L** **.00**

11 Dividends Tax file number amounts withheld from dividends **V** **S2** Unfranked amount **S** **.00**
S2 Franked amount **T** **.00**
S2 Franking credit **U** **.00**

12 Employee share schemes Discount from taxed upfront schemes – eligible for reduction **D** **.00**
Discount from taxed upfront schemes – not eligible for reduction **E** **.00**
Discount from deferral schemes **F** **.00**
Discount on ESS Interests acquired pre 1 July 2009 and 'cessation time' occurred during financial year **G** **.00**
Total Assessable discount amount **B** **.00**
TFN amounts withheld from discounts **C** **.**
Foreign source discounts **A** **.00**

I Only used by taxpayers completing the supplementary section
Transfer the amount from **TOTAL SUPPLEMENT INCOME OR LOSS** on page 10 and write it here. **.00** **LOSS**

TOTAL INCOME OR LOSS Add up the income amounts and deduct any loss amount in the **V** boxes. **.00** **LOSS**

Deductions

D1 Work related car expenses **A** **.00** **CLAIM TYPE**

D2 Work related travel expenses **B** **.00**

D3 Work related uniform, occupation specific or protective clothing, laundry and dry cleaning expenses **C** **.00** **CLAIM TYPE**

D4 Work related self-education expenses **D** **.00** **CLAIM TYPE**

D5 Other work related expenses **E** **.00**

D6 Low value pool deduction **K** **.00**

D7 Interest deductions **I** **.00**

D8 Dividend deductions **H** **.00**

D9 Gifts or donations **J** **.00**

D10 Cost of managing tax affairs **M** **.00**

D Only used by taxpayers completing the supplementary section
Transfer the amount from **TOTAL SUPPLEMENT DEDUCTIONS** on page 11 and write it here. **.00**

TOTAL DEDUCTIONS Items **D1** to **D** – add up the **I** boxes. **.00**

SUBTOTAL **TOTAL INCOME OR LOSS less TOTAL DEDUCTIONS** **.00** **LOSS**

Losses

L1 Tax losses of earlier income years Primary production losses carried forward from earlier income years **Q** **.00** Primary production losses claimed this income year **F** **.00** **S2**
Non-primary production losses carried forward from earlier income years **R** **.00** Non-primary production losses claimed this income year **Z** **.00** **S2**

TAXABLE INCOME OR LOSS Subtract amounts at **F** and **Z** item **L1** from amount at **SUBTOTAL**. **\$** **.00** **LOSS**

Private health insurance policy details

You must read **Private health insurance policy details** in the instructions before completing this item.
Fill all the labels below unless directed in the instructions.

Health insurer ID	B <input type="text"/>	Membership number	C <input type="text"/>
Your share of premiums paid in the financial year	J <input type="text"/> -00	Your share of Australian Government rebate received	K <input type="text"/> -00
Benefit code	L <input type="text"/>	Tax claim code. Read the instructions.	CODE <input type="text"/>

Health insurer ID	B <input type="text"/>	Membership number	C <input type="text"/>
Your share of premiums paid in the financial year	J <input type="text"/> -00	Your share of Australian Government rebate received	K <input type="text"/> -00
Benefit code	L <input type="text"/>	Tax claim code. Read the instructions.	CODE <input type="text"/>

Health insurer ID	B <input type="text"/>	Membership number	C <input type="text"/>
Your share of premiums paid in the financial year	J <input type="text"/> -00	Your share of Australian Government rebate received	K <input type="text"/> -00
Benefit code	L <input type="text"/>	Tax claim code. Read the instructions.	CODE <input type="text"/>

Health insurer ID	B <input type="text"/>	Membership number	C <input type="text"/>
Your share of premiums paid in the financial year	J <input type="text"/> -00	Your share of Australian Government rebate received	K <input type="text"/> -00
Benefit code	L <input type="text"/>	Tax claim code. Read the instructions.	CODE <input type="text"/>

Adjustments

A1 Under 18

If you were under 18 years of age on 30 June 2013 you must complete this item or you may be taxed at a higher rate. Read the information on **A1** in the instructions for more information.

J <input type="text"/> -00	TYPE <input type="text"/>
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A2 Part-year tax-free threshold

Read the information on **A2** in the instructions before completing this item.

Date	<input type="text"/>	Months eligible for threshold	N <input type="text"/>
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A3 Government super contributions

Read the information on **A3** in the instructions before completing this item.

Income from investment, partnership and other sources	F <input type="text"/> -00	CODE <input type="text"/>
Other income from employment and business	G <input type="text"/> -00	LOSS <input type="text"/>
Other deductions from business income	H <input type="text"/> -00	

Income tests

You must complete this section.

If you had a spouse during 2012–13 you must also complete **Spouse details – married or de facto** on page 7.

		If the amount is zero, write 0.
IT1	Total reportable fringe benefits amount	W <input type="text" value="-00"/>
IT2	Reportable employer superannuation contributions	T <input type="text" value="-00"/>
IT3	Tax-free government pensions	U <input type="text" value="-00"/>
IT4	Target foreign income	V <input type="text" value="-00"/>
IT5	Net financial investment loss	X <input type="text" value="-00"/>
IT6	Net rental property loss	Y <input type="text" value="-00"/>
IT7	Child support you paid	Z <input type="text" value="-00"/>
IT8	Number of dependent children	D <input type="text"/>

Spouse details – married or de facto

If you had a spouse during 2012–13, you must complete **Spouse details – married or de facto**. We need the information included in this section to assess your tax accurately.

If you did not have a spouse, go to page 8.

Your spouse's name

If you had more than one spouse during 2012–13 print the name of your spouse on 30 June 2013 or your last spouse.

Surname or family name

First given name

Other given names

Your spouse's date of birth

K

Day	Month	Year

Your spouse's sex

Male

Female

Period you had a spouse – married or de facto

Did you have a spouse for the full year – 1 July 2012 to 30 June 2013?

L

No

Yes

If you did not have a spouse for the full year, write the dates you had a spouse between 1 July 2012 and 30 June 2013.

From

M

Day	Month	Year

to

N

Day	Month	Year

Did your spouse die during the year?

Yes

No

This information relates to your spouse's income.

You must complete all labels.

If the amount is zero, write 0.

Your spouse's 2012–13 taxable income

O

Your spouse's share of trust income on which the trustee is assessed under section 98, and which has not been included in your spouse's taxable income

T

Distributions to your spouse on which family trust distribution tax has been paid and which your spouse would have had to show as assessable income if the tax had not been paid

U

Your spouse's total reportable fringe benefits amounts

S

Amount of Australian Government pensions and allowances (see **Q6 Australian Government pensions and allowances** in the instructions) that your spouse received in 2012–13 (exclude **exempt pension** income)

P

Amount of exempt pension income (see **Amounts that you do not pay tax on** in the instructions) that your spouse received in 2012–13 (show your spouse's **exempt pension** income)

Q

Amount of your spouse's reportable superannuation contributions (which is the total of reportable employer superannuation contributions and deductible personal superannuation contributions)

A

Your spouse's amount of any tax-free government pensions paid under the *Military Rehabilitation and Compensation Act 2004* that have not been included at **Q** above

B

Your spouse's target foreign income

C

Your spouse's total net investment loss (total of net financial investment loss and net rental property loss)

D

Child support your spouse paid

E

Your spouse's taxed element of a superannuation lump sum for which the tax rate is zero (see **M2 Medicare levy surcharge** in the instructions)

F

Supplementary section Income

Refer to the supplement instructions before you complete item 13. If you are required to complete item 13 include deferred non-commercial business losses from a prior year at either **X** or **Y** as appropriate. Refer to the supplement instructions for the relevant code.

13 Partnerships and trusts

Primary production

S2	Distribution from partnerships	N	<input type="text" value="-00"/>	<input type="text"/>
S2	Share of net income from trusts	L	<input type="text" value="-00"/>	<input type="text"/>
	Landcare operations and deduction for decline in value of water facility	I	<input type="text" value="-00"/>	<input type="text"/>
	Other deductions relating to amounts shown at N and L	X	<input type="text" value="-00"/>	<input type="text"/>

Note: If you have a net loss from a partnership business activity, complete items P3 and P9 in the **Business and professional items** section of this tax return in addition to item 13.

Net primary production amount

Non-primary production

S2	Distribution from partnerships less foreign income	O	<input type="text" value="-00"/>	<input type="text"/>
S2	Share of net income from trusts less capital gains, foreign income and franked distributions	U	<input type="text" value="-00"/>	<input type="text"/>
	Franked distributions from trusts	C	<input type="text" value="-00"/>	<input type="text"/>
	Landcare operations expenses	J	<input type="text" value="-00"/>	<input type="text"/>
	Other deductions relating to amounts shown at O , U and C	Y	<input type="text" value="-00"/>	<input type="text"/>

Show amounts of:
Capital gains from trusts at item 18 on page 9 and Foreign income at item 19 or 20 on page 9-10.

Net non-primary production amount

Share of credits from income and tax offsets

Share of credit for tax withheld where Australian business number not quoted	P	<input type="text"/>
Share of franking credit from franked dividends	Q	<input type="text"/>
Share of credit for tax file number amounts withheld from interest, dividends and unit trust distributions	R	<input type="text"/>
Credit for TFN amounts withheld from payments from closely held trusts	M	<input type="text"/>
Share of credit for tax paid by trustee	S	<input type="text"/>
Share of credit for amounts withheld from foreign resident withholding	A	<input type="text"/>
Share of National rental affordability scheme tax offset	B	<input type="text"/>

14 Personal services income (PSI)

Tax withheld – voluntary agreement	G	<input type="text" value="-00"/>
Tax withheld where Australian business number not quoted	H	<input type="text"/>
Tax withheld – labour hire or other specified payments	J	<input type="text" value="-00"/>

Net PSI – transferred from **A** item P1 on page 12

15 Net income or loss from business

Primary production – transferred from **Y** item **P8** on page 13 **B** / **-00** / LOSS

Non-primary production – transferred from **Z** item **P8** on page 13 **C** / **-00** / LOSS

If you show a loss at **B** or **C** you must complete item **P9** on page 14.

Tax withheld – voluntary agreement **D** / **-00**

Tax withheld where Australian business number not quoted **W** /

Tax withheld – foreign resident withholding **E** /

Tax withheld – labour hire or other specified payments **F** / **-00**

16 Deferred non-commercial business losses

Item **P9** on page 14 must be completed before you complete this item.

Your share of deferred losses from partnership activities **F** / **-00**

Deferred losses from sole trader activities **G** / **-00**

Primary production deferred losses **I** / **-00**

Non-primary production deferred losses **J** / **-00**

17 Net farm management deposits or repayments

Deductible deposits **D** / **-00**

Early repayments exceptional circumstances **C** / **-00**

Early repayments natural disaster **N** / **-00**

Other repayments **R** / **-00**

Net farm management deposits or repayments **E** / **-00** / LOSS

18 Capital gains

Did you have a capital gains tax event during the year? **G** / Print **Y** for yes or **N** for no. You must print **Y** at **G** if you had an amount of a capital gain from a trust.

Have you applied an exemption or rollover? **M** / / CODE Print **Y** for yes or **N** for no.

Net capital gain **A** / **-00**

Total current year capital gains **H** / **-00**

S2 Net capital losses carried forward to later income years **V** / **-00**

19 Foreign entities

Did you have either a direct or indirect interest in a controlled foreign company (CFC)? **I** / Print **Y** for yes or **N** for no.

CFC income **K** / **-00**

Have you **ever**, either directly or indirectly, caused the transfer of property – including money – or services to a non-resident trust estate? **W** / Print **Y** for yes or **N** for no.

Transferor trust income **B** / **-00**

20 Foreign source income and foreign assets or property

Assessable foreign source income **E** **.00**

Other net foreign employment income **T** **.00** / **LOSS**

Net foreign pension or annuity income WITHOUT an undeducted purchase price **L** **.00** / **LOSS**

Net foreign pension or annuity income WITH an undeducted purchase price **D** **.00** / **LOSS**

Net foreign rent **R** **.00** / **LOSS**

Other net foreign source income **M** **.00** / **LOSS**

Australian franking credits from a New Zealand franking company **F** **.00**

Also include at **F** Australian franking credits from a New Zealand franking company that you have received indirectly through a partnership or trust.

Net foreign employment income – payment summary **U** **.00** / **LOSS**

Exempt foreign employment income **N** **.00**

Foreign income tax offset **O**

During the year did you own, or have an interest in, assets located outside Australia which had a total value of AUD\$50,000 or more? **P** Print **Y** for yes or **N** for no.

21 Rent

Gross rent **P** **.00**

Interest deductions **Q** **.00**

Capital works deductions **F** **.00**

Other rental deductions **U** **.00**

P less (**Q** + **F** + **U**) Net rent **.00** / **LOSS**

22 Bonuses from life insurance companies and friendly societies

W **.00**

23 Forestry managed investment scheme income

A **.00**

24 Other income

S2

Type of income

Category 1

Y **.00**

Category 2

V **.00**

Tax withheld – lump sum payments in arrears **E** **.00**

Taxable professional income **Z** **.00**

TOTAL SUPPLEMENT INCOME OR LOSS

Items **13** to **24** – add up the boxes for income amounts and deduct any loss amounts in the boxes. **.00** / **LOSS**

Transfer this amount to **I** on page 3. ←

Deductions

D11 Deductible amount of undeducted purchase price of a foreign pension or annuity **Y** **-00**

D12 Personal superannuation contributions

Full name of fund

Account number

H **-00**

Fund Australian business number

Fund tax file number

D13 Deduction for project pool **D** **-00**

D14 Forestry managed investment scheme deduction **F** **-00**

D15 Other deductions – not claimable at items D1 to D14

Description of claim

Election expenses **E** **-00**

Other deductions **J** **-00**

TOTAL SUPPLEMENT DEDUCTIONS

Items **D11** to **D15** – add up the **I** boxes and transfer this amount to **D** on page 3.

-00

Tax offsets

T4 Superannuation contributions on behalf of your spouse Contributions paid **-00** **A** **-00**
 You must also complete **Spouse details – married or de facto** on page 7.

T5 Zone or overseas forces **R** **-00**

T6 Total net medical expenses **X** **-00**

T7 Dependent (invalid and carer) **B** **-00**

T8 Landcare and water facility Landcare and water facility tax offset brought forward from earlier income years **T** **-00**

T9 Net income from working – supplementary section **M** **-00** / ^{LOSS} Read the information on **T9** in the supplement instructions before completing this item.

T10 Other non-refundable tax offsets If you are entitled to a low-income tax offset, do not write it anywhere on your tax return. The ATO will calculate it for you. **C** **-00** / ^{CLAIM TYPE}

T11 Other refundable tax offsets **P** **-00** / ^{CODE}

TOTAL SUPPLEMENT TAX OFFSETS

Items **T4**, **T5**, **T7**, **T8**, **T10** and **T11** – add up the **N** boxes.

-00

Transfer this amount to **T** on page 4. ←

Adjustment

A4 Amount on which family trust distribution tax has been paid **X** **-00**
 Read the information on **A4** in the supplement instructions before completing this item.

Credit for interest on tax paid

C1 Credit for interest on early payments – amount of interest **L**

Business and professional items section

P1 Personal services income (PSI)

Print **X** in the appropriate box.

Did you receive any personal services income?

YES Read on. **NO** Go to item **P2**.

Part A

Did you satisfy the results test?

P **NO** Read on. **YES** Go to item **P2**.

Have you received a personal services business determination(s) that was in force for the whole of the period you earned PSI?

C **NO** Read on. **YES** Go to item **P2**.

Did you receive 80% or more of your PSI from one source?

Q **NO** Read on. **YES** Go to part B.

If you received less than 80% of your PSI from each source for the whole of the period you earned PSI and you satisfied any of the following personal services business tests, indicate which business test(s) you satisfied. Print **X** in the appropriate box(es). Refer to the publication *Business and professional items 2013* before you complete this item.

Unrelated clients test **D1**

Employment test **E1**

Business premises test **F1**

If you printed **X** at **D1**, **E1** or **F1**, go to item **P2** below; otherwise go to part B.

Part B

Do not show amounts at part B that were subject to foreign resident withholding. Show these at item **P8**.

PSI – voluntary agreement **M** .00

PSI – where Australian business number not quoted **N** .00

PSI – labour hire or other specified payments **O** .00

PSI – other **J** .00

Deductions for payments to associates for principal work **K** .00

Total amount of other deductions against PSI **L** .00

Net PSI (**M** + **N** + **O** + **J**) less (**K** + **L**) **A** .00 /

Transfer the amount at **A** above to **A** item **14** on page 8.

Complete items **P2** and **P3**. Do not show at item **P8** any amount you have shown at part B of item **P1**.

P2 Description of main business or professional activity

Industry code **A**

P3 Number of business activities

B

P4 Status of your business – print X in one box only.

Ceased business **C1**

Commenced business **C2**

P5 Business name of main business and Australian business number (ABN)

<input type="text"/>	
<input type="text"/>	ABN <input type="text"/>

P6 Business address of main business

<input type="text"/>		
Suburb or town <input type="text"/>	State <input type="text"/>	Postcode D <input type="text"/>

P7 Did you sell any goods or services using the internet?

Q Print **Y** for yes or **N** for no.

P8 Business income and expenses

Income		Primary production	Non-primary production	Totals
Gross payments where Australian business number not quoted	C	<input type="text" value="0.00"/>	D	<input type="text" value="0.00"/>
Gross payments subject to foreign resident withholding			B	<input type="text" value="0.00"/>
Gross payments – voluntary agreement	E	<input type="text" value="0.00"/>	F	<input type="text" value="0.00"/>
Gross payments – labour hire or other specified payments	N	<input type="text" value="0.00"/>	O	<input type="text" value="0.00"/>
Assessable government industry payments	G	<input type="text" value="0.00"/> / <input type="text" value=""/>	H	<input type="text" value="0.00"/> / <input type="text" value=""/>
Other business income	I	<input type="text" value="0.00"/> / <input type="text" value=""/>	J	<input type="text" value="0.00"/> / <input type="text" value=""/>
Total business income		<input type="text" value="0.00"/> / <input type="text" value=""/>	<input type="text" value="0.00"/> / <input type="text" value=""/>	<input type="text" value="0.00"/> / <input type="text" value=""/>
Expenses		Primary production	Non-primary production	Totals
Opening stock		<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	K
Purchases and other costs		<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	L
Closing stock		<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	M
Cost of sales (K + L – M)		<input type="text" value="0.00"/> / <input type="text" value=""/>	<input type="text" value="0.00"/> / <input type="text" value=""/>	<input type="text" value="0.00"/> / <input type="text" value=""/>
Foreign resident withholding expenses			<input type="text" value="0.00"/>	U
Contractor, subcontractor and commission expenses		<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	F
Superannuation expenses		<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	G
S2 Bad debts		<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	I
Lease expenses		<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	J
Rent expenses		<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	K
Interest expenses within Australia		<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	Q
Interest expenses overseas		<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	R
Depreciation expenses		<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	M
Motor vehicle expenses		<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	N
Repairs and maintenance		<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	O
S2 All other expenses		<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	P
Total expenses		<input type="text" value="0.00"/> / <input type="text" value=""/>	<input type="text" value="0.00"/> / <input type="text" value=""/>	<input type="text" value="0.00"/> / <input type="text" value=""/>
Add up the <input type="text" value=""/> boxes for each column.		S	T	
Reconciliation items				
Section 40-880 deduction		<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	A
Business deduction for project pool		<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	L
Landcare operations and business deduction for decline in value of water facility		<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	W
S2 Income reconciliation adjustments		<input type="text" value="0.00"/> / <input type="text" value=""/>	<input type="text" value="0.00"/> / <input type="text" value=""/>	X
S2 Expense reconciliation adjustments		<input type="text" value="0.00"/> / <input type="text" value=""/>	<input type="text" value="0.00"/> / <input type="text" value=""/>	H
Net income or loss from business this year	B	<input type="text" value="0.00"/> / <input type="text" value=""/>	C	<input type="text" value="0.00"/> / <input type="text" value=""/>
Deferred non-commercial business losses from a prior year	D	<input type="text" value="0.00"/>	E	<input type="text" value="0.00"/>
Net income or loss from business	Y	<input type="text" value="0.00"/> / <input type="text" value=""/>	Z	<input type="text" value="0.00"/> / <input type="text" value=""/>
Transfer the amounts at Y and Z to item 15 on page 9.				

P9 Business loss activity details

Show details of up to three business activities in which you made a net loss this year. List them in order of size of loss – greatest first. If you print loss code 8 at **G**, **M** or **S** you must also complete item 16 on page 9.

Activity 1 Description of activity **D**

Industry code **E** Partnership (P) or sole trader (S) **F**

Type of loss **G** Reference for code 5 **C** Code **Y** Year **A** Number

Deferred non-commercial business loss from a prior year **H** **-00** Net loss **I** **-00**

Activity 2 Description of activity **J**

Industry code **K** Partnership (P) or sole trader (S) **L**

Type of loss **M** Reference for code 5 **C** Code **Y** Year **A** Number

Deferred non-commercial business loss from a prior year **N** **-00** Net loss **O** **-00**

Activity 3 Description of activity **P**

Industry code **Q** Partnership (P) or sole trader (S) **R**

Type of loss **S** Reference for code 5 **C** Code **Y** Year **A** Number

Deferred non-commercial business loss from a prior year **T** **-00** Net loss **U** **-00**

P10 Small business entity simplified depreciation

Deduction for certain assets (costing less than \$6,500)

Deduction for general small business pool

A **-00**

B **-00**

Other business and professional items

P11 Trade debtors **E** **-00**

P12 Trade creditors **F** **-00**

P13 Total salary and wage expenses **G** **-00** / TYPE

P14 Payments to associated persons **H** **-00**

P15 Intangible depreciating assets first deducted **I** **-00**

P16 Other depreciating assets first deducted **J** **-00**

P17 Termination value of intangible depreciating assets **D** **-00**

P18 Termination value of other depreciating assets **K** **-00**

P19 Trading stock election **P**

Print Y for yes or leave blank.

Hours taken to prepare and complete the Business and professional items section

S

Family Assistance consent

Complete this section only if you consent to use part or all of your 2013 tax refund to repay your spouse's Family Assistance debt.

Complete the details below only if:

- you were the spouse of a family tax benefit (FTB) claimant, or the spouse of a child care benefit claimant on 30 June 2013 and
- your spouse has given you authority to quote their customer reference number (CRN) on your tax return – if your spouse does not know their CRN they can contact the Department of Human Services and
- your spouse has a Family Assistance debt or expects to have a Family Assistance debt for 2013 and
- you expect to receive a tax refund for 2013 and
- you consent to use part or all of your tax refund to repay your spouse's Family Assistance debt.

Spouse's CRN **Z**

Important: You also need to provide your spouse's name, date of birth and their sex on page 7.

I consent to the ATO using part or all of my 2013 tax refund to repay any Family Assistance debt of my spouse, whose details I have provided on page 7. I have obtained my spouse's permission to quote their CRN.

Your
signature

Date

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

Taxpayer's declaration

Read and sign the declaration after completing your tax return, including the Supplementary section, Business and professional items section and other schedules if applicable.

I declare that:

- the information provided to my registered tax agent for the preparation of this tax return is true and correct, and
- I authorise my registered tax agent to lodge this tax return.

Taxpayer's
signature

Date

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

Important: The tax law imposes heavy penalties for giving false or misleading information.

The ATO will issue your assessment based on your tax return. However, the ATO has some time to review your tax return, and issue an amended assessment if a review shows inaccuracies that change the assessment. The standard review period is two years but for some taxpayers it is four years.

Privacy: The ATO is authorised by the *Taxation Administration Act 1953* to request you to quote your tax file number (TFN). It is not an offence not to quote your TFN. However, your assessment may be delayed if you do not quote your TFN. The ATO is also authorised by the *Income Tax Assessment Act 1936*, the *Income Tax Assessment Act 1997* and the *A New Tax System (Family Assistance) (Administration) Act 1999* to ask for the other information on this tax return. We need this information to help us to administer the taxation laws. We may give this information to other government agencies as authorised in taxation law – for example, benefit payment agencies such as the Department of Human Services, the Department of Education, Employment and Workplace Relations, and the Department of Families, Housing, Community Services and Indigenous Affairs; law enforcement agencies such as state and federal police; and other agencies such as the Australian Bureau of Statistics and the Reserve Bank of Australia. The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this tax return to maintain the integrity of the register. Changes to the *Privacy Act 1988* start on 12 March 2014. More information about your privacy and handling of personal information will be available at ato.gov.au from 12 March 2014.

Tax agent's declaration

I,

declare that this tax return has been prepared in accordance with information supplied by the taxpayer, that the taxpayer has given me a declaration stating that the information provided to me is true and correct and that the taxpayer has authorised me to lodge the tax return.

Agent's signature

Date

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

Client's reference

Contact name

Agent's telephone number

Area code
<input type="text"/>

Telephone number

Agent's reference number



If there is insufficient space on the form to completely answer any question or if any question requires multiple answers attach extra sheet(s) with the additional information.

This schedule forms part of the tax return of:

Taxpayer's signature

Tax file number (TFN)

Privacy:

The ATO is authorised by the *Taxation Administration Act 1953* to request you to quote your tax file number (TFN). It is not an offence not to quote your TFN. However, your assessment may be delayed if you do not quote your TFN. The ATO is also authorised by the *Income Tax Assessment Act 1936*, the *Income Tax Assessment Act 1997* and the *A New Tax System (Family Assistance) (Administration) Act 1999* to ask for the other information on this tax return. We need this information to help us to administer the taxation laws. We may give this information to other government agencies as authorised in taxation law – for example, benefit payment agencies such as the Department of Human Services, the Department of Education, Employment and Workplace Relations, and the Department of Families, Housing, Community Services and Indigenous Affairs; law enforcement agencies such as state and federal police; and other agencies such as the Australian Bureau of Statistics and the Reserve Bank of Australia. The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this tax return to maintain the integrity of the register. Changes to the *Privacy Act 1988* start on 12 March 2014. More information about your privacy and handling of personal information will be available at ato.gov.au from 12 March 2014.

Information statement

This accompanying schedule forms part of the *H/Individual tax return 2013*.

Complete all questions in full.

See **Definitions** in the *H/Individual tax return 2013 – extra instructions* for the meaning of the following terms: **arrangement, associate, entity, limited recourse loan, non-recourse loan** and **reasonably arguable position**.

For the foreign country codes, see Appendix B of the *H/Individual tax return 2013 – extra instructions*.

Other information

Unless otherwise stated the following questions relate to the period 1 July 2012 to 30 June 2013.

Please answer each question by placing a cross – **X** – in the appropriate box and provide all additional information requested.

1 Capital gains

- 1(a) Did you dispose of an asset by entering into a transaction where either the acquisition and capital costs of the asset forming part of that transaction or the consideration for the disposal of the asset was greater than \$1,000,000 and the disposal of the asset did not constitute a CGT event described in Division 104 of the *Income Tax Assessment Act 1997* (ITAA 1997)?
- NO YES If yes, provide the following information in respect of each such disposal.

The description of the asset disposed of

The date of acquisition of the asset

Day Month Year

The cost of the asset \$

The date of the disposal of the asset

Day Month Year

Consideration in respect of the disposal \$

The amount of the profit or gain **not** included in your taxable income or loss \$

The amount of the loss **not** included in your taxable income or loss \$

The reason for the profit or gain not being included in the calculation of your taxable income or loss

If the disposal was to an associated person or entity provide the following additional information:

The full name of the associated person or entity

The country of residence of the associated person or entity

Provide the foreign country code.

If an **associated entity** provide its tax file number (if known).

1(b) Did you dispose of an asset by entering into a transaction where either the acquisition and capital costs of the asset forming part of that transaction or the consideration for the disposal of the asset was greater than \$1,000,000 and you had a CGT event described in Division 104 of the ITAA 1997 (including a rollover but not including a profit or gain on the disposal of a personal use asset)?

NO

YES

If yes, provide the following information in respect of each such disposal.

The description of the asset disposed of

The date of acquisition of the asset
Day Month Year

The cost of the asset \$

The date of the disposal of the asset
Day Month Year

Consideration in respect of the disposal \$

The amount of the profit or gain included in your taxable income or loss \$

The amount of the loss included in your taxable income or loss \$

If the disposal was to an associated person or entity provide the following additional information:

The full name of the associated person or entity

The country of residence of the associated person or entity

Provide the foreign country code.

If an associated entity provide its tax file number (if known).

1(c) Did you own or have any beneficial interest in any land and/or buildings situated in Australia which were not acquired or were not used for the purpose of gaining or producing assessable income?

NO

YES

If yes, provide the following information in respect of each such property.

The address of the property

The date you acquired the property
Day Month Year

The cost of the property \$

The cost of any improvements to the property \$

If you have a valuation of the property at other than cost, provide details of the most recent valuation.

Date
Day Month Year

Value \$

The full name of any person or entity holding the property on your behalf

The country of residence of any person or entity holding the property on your behalf

Provide the foreign country code.

2 Non assessable receipts and distributions

2(a) Did you receive any distributions of capital, capital advancements or distributions of corpus from a trust, or gifts of money or property, from any person or entity with an aggregate value of \$500,000 or more for the year of income, which receipt was not included in your assessable income? NO YES If yes, provide the following information for each distribution.

The full name of the person or entity making the distribution

The country of residence of the person or entity making the distribution Provide the foreign country code.

If an associated entity provide its tax file number (if known).

The date of the distribution
Day Month Year

The nature of the distribution Amount \$

The reason for and the source of the distribution (eg from settled funds or asset revaluation reserve)

The reason for the distribution not being assessable income to you

3 Overseas transactions

3(a) Did you make or receive payment of any amount greater than \$500,000 (other than receipts listed in answer to question 2(a) above) to or from any person or entity located outside of Australia, which payment was not an allowable deduction or assessable income to you? NO YES If yes, provide the following information for each such payment made or received.

The date of the payment
Day Month Year

Amount of payment made \$ Amount of payment received \$

The full name of the other party to the transaction

The country of residence of the other party to the transaction Provide the foreign country code.

The nature and purpose of the payment

The reason for the payment not being an allowable deduction or assessable income to you

3(b) Did you claim any deduction for interest expenses incurred on money borrowed from overseas sources? NO YES If yes, provide the following information in respect of each such expense.

Full name of lender	Associated (show as A) or non-associated (show as N)	Foreign country code of lender	Amount of interest expense \$	Amount of tax withheld \$	Amount of interest remitted \$	Foreign country code of country of remittance	Amount borrowed outstanding as at year end \$
Total interest expenses overseas			\$				

3(c) Did you pay, or incur a liability to contribute to or bear the cost of, any amount by way of loan; capital contribution; fees for accounting, banking, legal, consulting or other services provided or received; or otherwise in respect of the establishment or maintenance of any person or entity located outside Australia? **NO** **YES** If yes, provide the following information for each such payment or liability.

The nature of the payment or liability Amount \$

The **full name** of the person or entity for whom the amount of payment or liability was paid or incurred

The country of residence of the person or entity Provide the foreign country code.

The nature of any assessable income derived by you in respect of the payment or liability Amount \$

The nature of any deduction claimed by you in respect of the payment or liability Amount \$

The reason for it being deductible

3(d) Did you claim a deduction for any expenses incurred (other than salary or wages expenses) in respect of management, consulting, financial, administrative or other services provided to you by a person or entity (other than an associate listed in answer to question 4(b) on page 21) located outside Australia? **NO** **YES** If yes, provide the following information in respect of each such expense.

The **full name** of the person or entity

The country of residence of the person or entity Provide the foreign country code.

The amount of the expense \$

A description of the services provided to you

3(e) Did you have or were you a signatory to any accounts with any bank or other financial institution outside of Australia (other than credit cards or debit cards)? **NO** **YES** If yes, provide the following information in respect of each such account.

The number of the account

The name of the institution at which the account was located

The address of the institution at which the account was located

Provide the foreign country code

The name of the account

Did you derive any interest income from the account? **NO** **YES**

3(f) Did you own, have a beneficial interest in, or have the ability or expectation to control directly or indirectly, any funds, property, investment or other assets, tangible or intangible, located outside Australia or managed from a location outside Australia?

NO

YES

If yes, provide the following information in respect of each such asset.

The nature and a description of the asset

The country in which the asset is located

Provide the foreign country code.

The cost of the asset

\$

The date you acquired the asset or gained an interest or control

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

If you have a valuation of the asset at other than cost, provide details of the most recent valuation.

Date

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

Value

\$

The full name of any person or entity holding the asset on your behalf

The country of residence of any person or entity holding the asset on your behalf

Provide the foreign country code.

Did you use the asset for any income-producing activity?

NO

YES

3(g) Did you have, or did you provide any person with, any credit cards or debit cards which were issued from outside Australia?

NO

YES

If yes, provide the following information in respect of each such card.

The number of the account

The name of the institution which issued the card

The address of the institution which issued the card

Provide the foreign country code.

The full name of any person provided with the card

The name of the account

The full name of the person or entity which paid the accounts

The nature of any deduction claimed by you for expenses incurred on the account

Amount

\$

The reason for it being deductible

Did you derive any interest income in respect of the card?

NO

YES

4 Transactions with associates

4(a) Did you derive any assessable income (other than salary and wages) in respect of management, consulting, financial, administrative or other services provided by you to an associated person or entity?

NO

YES

If yes, provide the following information in respect of each such income amount derived.

The full name of the associated person or entity

The country of residence of the associated person or entity

Provide the foreign country code.

Provide the tax file number of the associated entity (if known).

1	2	3	4	5	6	7	8	9	0
<input type="text"/>									

The amount of the assessable income

\$

A description of the services provided by you

4(b) Did you claim a deduction for any expenses incurred (other than salary and wages expenses) in respect of management, consulting, financial, administrative, or other services provided to you by an associated person or entity?

NO

YES

If yes, provide the following information in respect of each such expense.

The full name of the associated person or entity

The country of residence of the associated person or entity Provide the foreign country code.

Provide the tax file number of the associated entity (if known).

The amount of the expense \$

A description of the services provided to you

4(c) Did you owe, as at 30 June 2013, any amount on account of a loan or advance of funds received by you at any time (including those received via a loan account as a partner, a member of a joint venture, a shareholder or director of a company, or a trust beneficiary) from any associated person or entity?

NO

YES

If yes, provide the following information in respect of each such account.

The full name of the associated person or entity

The country of residence of the associated person or entity Provide the foreign country code.

Provide the tax file number of the associated entity (if known).

The name or title of the account

Opening balance as at 1 July 2012	Dr or Cr	Total debits for the year	Total credits for the year	Closing balance as at 30 June 2013	Cr
\$		\$	\$	\$	

Did you claim a deduction for any interest expenses incurred by you in respect of the account?

NO

YES

Did you have a written loan agreement with the associated person or entity?

NO

YES

4(d) Were you owed, as at 30 June 2013, any amount on account of a loan or advance of funds made by you at any time (including those made via a loan account as a partner, a member of a joint venture, a shareholder or director of a company, or a trust beneficiary) to any associated person or entity?

NO

YES

If yes, provide the following information in respect of each such account.

The full name of the associated person or entity

The country of residence of the associated person or entity Provide the foreign country code.

Provide the tax file number of the associated entity (if known).

The name or title of the account

Opening balance as at 1 July 2012	Dr or Cr	Total debits for the year	Total credits for the year	Closing balance as at 30 June 2013	Dr
\$		\$	\$	\$	

Did you derive any interest income in respect of the account?

NO

YES

Did you have a written loan agreement with the associated person or entity?

NO

YES

4(e) Did you acquire any asset or interest in any asset (other than loan accounts listed in answer to question 4(d) on page 21), tangible or intangible, from any associated person or entity?

NO

YES

If yes, provide the following information in respect of each such acquisition.

The nature and a description of the asset

The date of acquisition of the asset

Day	Month	Year

The cost of the asset

\$

The full name of the associated person or entity

The country of residence of the associated person or entity

Provide the foreign country code.

Provide the tax file number of the associated entity (if known).

--	--	--	--	--	--	--	--	--	--

Details of any loan provided by the associated person or entity to you in respect of the acquisition

Amount

\$

If you have a valuation of the asset at other than cost, provide details of the most recent valuation.

Date

Day	Month	Year

Value

\$

Did you use the asset for any income-producing activity?

NO

YES

4(f) Did you have free or subsidised access to or use of any car, house, boat, artwork, club membership or any other asset owned, rented or leased by an associated company or trust which was provided to you other than in respect of employment or services rendered?

NO

YES

If yes, provide the following information in respect of each such asset provided.

The name of the associated company or trust that provided the asset

The country of residence of the associated company or trust

Provide the foreign country code.

Provide the tax file number of the associate company or trust (if known)

--	--	--	--	--	--	--	--	--	--

The nature and a description of the asset

The reason for the asset being provided

5 Debt forgiveness

5(a) Did you forgive any debt of \$500,000 or more owed to you by any person or entity?

NO

YES

If yes, provide the following information in respect of each such debt forgiven.

The full name of the person or entity whose debt was forgiven

The country of residence of the person or entity whose debt was forgiven

Provide the foreign country code.

If an associated person or entity show **A**, or show **N** for a non-associate

If an associated entity provide its tax file number (if known).

--	--	--	--	--	--	--	--	--	--

The total amount forgiven by you

\$

The date the debt was forgiven

Day	Month	Year

The amount of any deduction claimed by you in respect of the debt forgiven

\$

5(b) Did you have any debt of \$500,000 or more owed by you forgiven by any person or entity? **NO** **YES** If yes, provide the following information in respect of each such debt forgiven.

The full name of the person or entity who forgave the debt

The country of residence of the person or entity who forgave the debt Provide the foreign country code

If an associated person or entity show **A**, or show for a non-associate.

If an **associated entity** provide its tax file number (if known).

The total amount forgiven to you \$ The date the debt was forgiven
Day Month Year

6 Other transactions

6(a) Did you participate in any arrangement that was financed by a non-recourse loan or limited recourse loan? **NO** **YES** If yes, provide the following information for every such arrangement.

The name of the borrower

The name of the lender

The amount of the loan \$

6(b) Did you take a position, in regard to the application of an income tax law to a matter or identical matters in a particular way, which was: **NO** **YES** If yes, provide the following information for each such transaction.

- a) reasonably arguable for the purposes of section 284-15 of Schedule 1 of *Taxation Administration Act 1953* (TAA 1953), or
- b) not reasonably arguable for the purposes of section 284-15 of Schedule 1 of TAA 1953?

And in relation to that matter:

- an amount of income or capital of more than \$1,000,000 was not included in taxable income, or
- a deduction, tax offset or credit of more than \$1,000,000 was claimed for the year of income?

The nature of the transaction

Amount \$

Brief details of the position taken

6(c) Did you have or were you a signatory to any accounts with any bank or other financial institution within Australia (other than credit cards or debit cards)? **NO** **YES** If yes, provide the following information in respect of each such account.

The number of the account

The name of the institution at which the account was located

The address of the institution at which the account was located

The name of the account

Did you derive any interest income from the account? **NO** **YES**

6(d) Did you derive any amount that is either exempt income or non-assessable non-exempt income?

NO

YES

If yes, provide the following information in respect of each such income amount derived.

The full name of the person or entity from whom the income was derived

The country of origin of the income

Provide the foreign country code.

The nature of the income

The reason for the income being either exempt or non-assessable non-exempt from Australian income tax

Provide the amount of your exempt income for the year of income within the meaning of section 6-20 of ITAA 1997.

Amount

\$

Provide the amount of your non-assessable non-exempt income for the year of income within the meaning of section 6-23 of ITAA 1997.

Amount

\$

6(e) Did you claim any deduction for interest expenses incurred on money borrowed from Australian sources?

NO

YES

If yes, provide the following information in respect of each such expense.

Full name of lender	Associated (show as A) or non-associated (show as N)	If an associated entity , provide tax file number (if known)	Amount of interest expense \$	Amount borrowed outstanding as at year end \$
Total interest expenses within Australia			\$	

6(f) To the extent of your knowledge, were you a person who by name or description was a beneficiary, a member, or a person to or for whose benefit a trustee may direct the payment or application of any part of the income or capital, of any employee welfare fund, superannuation, pension, retirement, stichting or anstalt fund or other like funds?

NO

YES

If yes, provide the following information for each such fund.

The name of the fund

Provide the tax file number (if known)

Provide the foreign country code.

Provide the principal investments of the fund

The name of the trustee

The address of the trustee

The nature of any interest you held in the income or capital of the fund

Details of the interest you held in the fund, including whether the fund was a complying or non-complying superannuation fund

Did you receive any payment or distribution from the fund?

NO

YES

7 Financial statements and loan accounts

- 7(a) If you have completed the Business and professional items section on pages 12 to 14, provide the following:
- statement of financial performance (including details of all abnormal items), or full profit and loss statement (including a profit and loss appropriation account and, where appropriate, manufacturing and/or trading accounts)
 - statement of financial position or full balance sheet (show all assets and liabilities inside and outside Australia)
 - statement of cash flows (where available), and
 - notes to and forming part of the financial statements.
- 7(b) If the answer to question 4(c) and question 4(d) on page 21 is yes, attach a copy of the relevant loan accounts detailing all debits and credits for the year of income.
- 7(c) Provide a statement of assets owned (including beneficially owned) and liabilities owed by you as at 30 June 2013. Show all assets and liabilities inside and outside Australia, including all of your interests in any entity (other than assets and liabilities provided in answer to question 7(a) above).



If there is insufficient space on the form to completely answer any question or if any question requires multiple answers attach extra sheet(s) with the additional information.

This schedule forms part of the tax return of:

Taxpayer's name

Taxpayer's signature

Tax file number (TFN)

Privacy:

The ATO is authorised by the *Taxation Administration Act 1953* to request you to quote your tax file number (TFN). It is not an offence not to quote your TFN. However, your assessment may be delayed if you do not quote your TFN. The ATO is also authorised by the *Income Tax Assessment Act 1936*, the *Income Tax Assessment Act 1997* and the *A New Tax System (Family Assistance) (Administration) Act 1999* to ask for the other information on this tax return. We need this information to help us to administer the taxation laws. We may give this information to other government agencies as authorised in taxation law – for example, benefit payment agencies such as the Department of Human Services, the Department of Education, Employment and Workplace Relations, and the Department of Families, Housing, Community Services and Indigenous Affairs; law enforcement agencies such as state and federal police; and other agencies such as the Australian Bureau of Statistics and the Reserve Bank of Australia. The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this tax return to maintain the integrity of the register. Changes to the *Privacy Act 1988* start on 12 March 2014. More information about your privacy and handling of personal information will be available at ato.gov.au from 12 March 2014.

Information statement

This accompanying schedule forms part of the *H/Individual tax return 2013*.
Complete all questions in full.
See **Definitions** in the *H/Individual tax return 2013 – extra instructions* for the meaning of the following terms: **associate, entity**.
For the trust code letter, see Appendix A of the *H/Individual tax return 2013 – extra instructions*.
For the foreign country codes, see Appendix B of the *H/Individual tax return 2013 – extra instructions*.

Gross interest

Label **L** Gross interest

Provide separate details of Australian source gross interest received or credited to you from **associated persons or entities**.
For all **other** Australian source gross interest received or credited, include the total only at 'All other gross interest'.

Full name of associated person or entity paying or crediting the interest	If an associated entity provide tax file number (if known)	Amount of gross interest received or credited \$
	All other gross interest	\$
Total Gross interest from all Australian sources – this amount should be shown at label L – item 10.		\$

Dividends

Label **S** Unfranked amount

Provide separate details of unfranked dividends paid or credited to you from any Australian unlisted company.
Unlisted company means any company which is not listed on any stock exchange.

For all **other** unfranked dividends from Australian companies, corporate limited partnerships, corporate unit trusts and public trading trusts include only the total at 'All other unfranked amounts'.

Full name of payer	Tax file number (if known)	Unfranked amount \$
	All other unfranked amounts	\$
Total Unfranked amount – this amount should be shown at label S – item 11.		\$

Label T Franked amount and label U Franking credit

Provide separate details of the franked dividends and franking credits paid or credited to you from any Australian unlisted company.

Unlisted company means any company which is not listed on any stock exchange.

For all **other** franked dividends and other franking credits from Australian companies, corporate limited partnerships, corporate unit trusts and public trading trusts include only the totals at 'All other franked amounts' and 'All other franking credits'.

Full name of payer	Tax file number (if known)	Franked amount \$	Franking credit \$
'All other franked amounts' and 'All other franking credits'			
Total Franked amount – this amount should be shown at label T – item 11.		\$	
Total Franking credit – this amount should be shown at label U – item 11.			\$

Partnerships and trusts

Details of distributions from partnerships and shares of net income from trusts are not to include foreign source income or capital gains at these labels.

Label N Primary production – Distribution from partnerships

Provide separate details of primary production income or loss distributions from partnerships.

Full name of partnership making the distribution	Tax file number of partnership (if known)	Amount of income or loss distribution \$	If loss show as L
Total Primary production – Distributions from partnerships – this amount should be shown at label N – item 13. (If figure is a loss, show L in column next to the amount.)		\$	

Label L Primary production – Share of net income from trusts

Provide separate details of primary production distributions from trusts.

Full name of trust making the distribution	Tax file number of trust (if known)	Amount of distribution \$	Trust code letter
Total Primary production – Share of net income from trusts – this amount should be shown at label L – item 13.		\$	

Label O Non-primary production – Distribution from partnerships

Provide separate details of non-primary production income or loss distributions from partnerships.

Full name of partnership making the distribution	Tax file number of partnership (if known)	Amount of income or loss distribution \$	If loss show as L
Total Non-primary production – Distributions from partnerships – this amount should be shown at label O – item 13. (If figure is a loss, show L in column next to the amount.)		\$	

Label U Non-primary production – Share of net income from trusts

Provide separate details of non-primary production distributions from trusts.

Full name of trust making the distribution	Tax file number of trust (if known)	Amount of distribution \$	Trust code letter
Total Non-primary production – Share of net income from trusts – this amount should be shown at label U – item 13.		\$	

Capital gains

Label V Net capital losses carried forward to later income years

Provide separate details of all unapplied net capital losses available to be carried forward showing net capital losses from collectables and net capital losses from other CGT assets.

Year of capital loss	Amount of loss from collectables available to be carried forward \$	Amount of loss from other CGT assets available to be carried forward \$	Total \$
Total net capital losses carried forward to later income years – this amount should be shown at label V – item 18.			\$

Other income

Provide separate details of any other income.

Label Y Other income category 1

Description of income	If income is from an associate		Category 1 other income amount \$
	Full name of associated person or entity	If an associated entity provide tax file number (if known)	
Total Other income category 1 – this amount should be shown at label Y – item 24.			\$

Label V Other income category 2

Description of income	If income is from an associate		Category 2 other income amount \$
	Full name of associated person or entity	If an associated entity provide tax file number (if known)	
Total Other income category 2 – this amount should be shown at label V – item 24.			\$

Tax losses of earlier income years claimed this income year

Label **F** Primary production

Provide separate details of ALL allowable prior year primary production losses, excluding any foreign source losses, available to be applied.

Year in which the loss was incurred	Description of principal activity which generated the loss	Amount of loss available \$
Total losses – Primary production – this amount should be shown at label F – item L1.		\$

Label **Z** Non-primary production

Provide separate details of ALL allowable prior year non-primary production losses, excluding any foreign source losses, available to be applied.

Year in which the loss was incurred	Description of principal activity which generated the loss	Amount of loss available \$
Total losses – Non-primary production – this amount should be shown at label Z – item L1.		\$

Business income and expenses

Label **I** Bad debts

Provide separate details of bad debts greater than \$25,000 written off in respect of debts owed by **associated persons or entities**.

For all **other** bad debts include the total only at 'All other bad debts'.

Full name of debtor	Resident (show as R) or non-resident (show as O)	Foreign country code of non-resident debtor	If an associated entity provide tax file number (if known)	Amount of primary production debt written off \$	Amount of non-primary production debt written off \$	The reason debt is regarded as bad
All other bad debts						
Total						
Total Bad debts – this amount should be shown at label I – item P8.				\$		

Label **P** All other expenses

Provide separate details of all other expenses incurred relating to **associated persons or entities** and to all non-residents.

For all **other** expenses include the total only at 'Other expenses'.

Description of expense	If expense relates to a resident (show as R) or non-resident (show as O)	Foreign country code of non-resident recipient	If expense relates to an associate		Primary production amount \$	Non-primary production amount \$
			Full name of associated person or entity	If an associated entity provide tax file number (if known)		
Other expenses						
Total						
Total All other expenses – this amount should be shown at label P – item P8.				\$		

Reconciliation items

The following adjustments reconcile your business net profit or loss with business taxable income or loss.

Label **X** Income reconciliation adjustments

- income add backs

Provide a full statement detailing all individual income items which form part of assessable income, to be added back to net profit or loss.

Description	Primary production amount \$	Non-primary production amount \$	
			Total additions
R1 Totals	\$	\$	\$

- income subtractions

Provide a full statement detailing all individual income items to be subtracted from net profit or loss, which are not assessable income for income tax purposes.

Description	Primary production amount \$	Non-primary production amount \$	
			Total subtractions
R2 Totals	\$	\$	\$

	If loss show as L	If loss show as L	If loss show as L
Income reconciliation adjustments (subtract R2 totals from R1 totals) These amounts should be shown at label X – item P8.	\$	\$	\$

Label **H** Expense reconciliation adjustments

- expense add backs

Provide a full statement detailing all individual expense items to be added back to net profit or loss.

Description	Primary production amount \$	Non-primary production amount \$	
			Total additions
S1 Totals	\$	\$	\$

- expense subtractions

Provide a full statement detailing all individual expense items to be subtracted from net profit or loss (other than amounts shown at label **V**, label **A**, label **L**, label **F** and label **W**).

Description	Primary production amount \$	Non-primary production amount \$	
			Total subtractions
S2 Totals	\$	\$	\$

	If loss show as L	If loss show as L	If loss show as L
Expense reconciliation adjustments (subtract S2 totals from S1 totals) These amounts should be shown at label H – item P8.	\$	\$	\$

