



Individual supplementary tax return and instructions 2025

Instructions to help you complete a paper supplementary tax return for individuals 2024–25 (NAT 2679).

How to get the Individual supplementary tax return 2025

How to get the Individual tax return (NAT 2679) and a copy of the instructions.

Income questions 13–24 – supplementary tax return 2025

Instructions to help you to complete income questions 13 to 24 in your paper supplementary tax return.

Deduction questions D11–D15 – supplementary tax return 2025

Instructions to help you to complete deduction questions D11 to D15 in your paper supplementary tax return.

Tax offset questions T3–T9 – supplementary tax return 2025

Instructions to help you to complete tax offset questions T3 to

A5 Amount you paid family trust distribution tax on 2025



Complete question A5 if you receive a distribution on which family trust distribution tax has been paid.

QC 104254

How to get the Individual supplementary tax return 2025

How to get the Individual tax return (NAT 2679) and a copy of the instructions.

Last updated 27 May 2025

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Get the supplementary tax return

Go to Supplementary tax return for individuals NAT 2679 on our Publications Ordering Service (POS) at iorder.com.au to get a copy.

What you can do with the supplementary tax return

Using the supplementary tax return for individuals, you can complete the supplementary section of your tax return by paper.

Once you complete the form, you can lodge the supplementary section along with your individual tax return. We process most paper tax returns within 50 business days.

Limitations

If you're required to complete income questions **13, 14, 15** or **16**, you should lodge your tax return online using myTax or a registered tax agent.

If you're unable to use myTax or a registered tax agent, contact us and we'll send you a paper tax return that includes the *Business and professional items schedule 2025*.

Help completing this form

To help you complete the supplementary tax return, you may need the Individual supplementary tax return instructions 2025.

You may also need the Individual tax return instructions 2025.

Better ways to lodge a tax return

To get your refund faster – generally within 10 business days – lodge online with myTax.

[Lodge now with myTax](#)

For details about the personal information we collect from you, see Privacy notice – Individual tax return and schedules.

QC 104255

A5 Amount you paid family trust distribution tax on 2025

Complete question A5 if you receive a distribution on which family trust distribution tax has been paid.

On this page

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Things you need to know

Family trust distribution tax is payable on any distribution made to a person outside a 'family group' by either:

- a trust which elects to be a family trust
- a trust, partnership or company that made an interposed entity election to be in the 'family group' of a family trust.

You don't include in your assessable income any part of a distribution to you on which family trust distribution tax has already been paid, and which would otherwise be assessable income.

However, to work out your liability for the Medicare levy surcharge, we:

- take into account any part of a distribution to you on which family trust distribution tax has already been paid (that would otherwise have been assessable income)
- reduce this by any expenses that would have been deductible against it.

This is the amount that you need to show at this question.

Example: family trust distribution

During 2024–25 the Jones family trust distributed \$1,000 to Anne-Marie. The 'family trust election' of the Jones family trust was in force when the distribution was made. Because Anne-Marie isn't a member of the family group of the Jones family trust, family trust distribution tax is payable on the \$1,000

distribution. This was paid in full by the trustee of the Jones family trust from other funds.

As a result, Anne-Marie doesn't include the \$1,000 distribution in her assessable income. Instead, Anne-Marie shows at this question the \$1,000 distribution from the Jones family trust less any expenses that would have been deductible against it.

However, had family trust distribution tax **not** been paid, Anne-Marie would have had to include in her assessable income any part of the distribution that was assessable under the normal income tax rules.

In 2024–25, does a trust, partnership or company distribute anything to you on which family trust distribution tax is paid?

- **No** – Go to **Where to go next**.
- **Yes** – Read on.

Distributions on which family trust distribution tax is payable include:

- income and property from a trust or partnership
- dividends and property from a company
- the use of property the trust, partnership or company owns for which you haven't paid full value, such as the free use of a holiday house.

The trust, partnership or company should be able to tell you if family trust distribution tax is paid on a distribution to you.

Completing your supplementary tax return

To complete this question, follow the steps.

Step 1

Add up the amounts or value of all distributions to you by a trust, partnership or company during 2024–25 that would be assessable income if family trust distribution tax had not been paid.

Step 2

Add up any expenses that you would be able to claim as a deduction if the distributions had been included in your assessable income.

Step 3

Subtract your Step 2 amount, if any, from your Step 1 amount.

Step 4

Write the amount from Step 3 at question **A5** – label **X** in your supplementary tax return. Don't show cents.

If the amount from step 3 is zero or less than zero, don't write anything.

Where to go next

- Return to main menu **Individual supplementary tax return instructions 2025**.
- Go back to **Total supplement tax offsets 2025**.

QC 104290

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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