Tax offset questions T3-T9

How to complete the tax offset questions T3 to T9 in your paper supplementary tax return.

T3 Superannuation contributions on behalf of your spouse 2024

Complete question T3 if you made contributions to a complying superannuation fund or RSA on behalf of your spouse.

T4 Zone or overseas forces 2024

Complete question T4 if you want to claim a zone or overseas forces tax offset.

T5 Invalid and invalid carer 2024

Complete question T5 if you maintained a person who was 16 years old or older receiving particular government payments.

T6 Landcare and water facility 2024

Complete question T6 if you have an unused 'landcare and water facility' tax offset from a previous year.

T7 Early stage venture capital limited partnership 2024

Complete question T7 to claim the early stage venture capital limited partnership tax offset.

T8 Early stage investor 2024

Complete question T8 to claim the early stage investor tax offset.

T9 Other refundable tax offsets 2024

Complete question T9 to claim other tax offsets.

Total supplement tax offsets 2024

Complete the total supplement tax offsets section in your supplementary tax return.

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T3 Superannuation contributions on behalf of your spouse 2024

Complete question T3 if you made contributions to a complying superannuation fund or RSA on behalf of your spouse.

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On this page

Things you need to know

You are entitled to a tax offset of up to $540 for 2023–24 if:

- the sum of your spouse's assessable income (excluding any assessable First home super saver (FHSS) released amount), total reportable fringe benefits amounts and reportable employer superannuation contributions was less than $40,000 and the contributions you made on behalf of your spouse were not deductible to you
- the person was your spouse when you made the contribution
- both you and your spouse were Australian residents when you made the contribution
- you and your spouse were not living separately and apart on a permanent basis when you made the contributions, and
- your spouse did not have
  - non-concessional contributions totalling more than their non-concessional contributions cap for 2023–24, or
  - at 30 June 2023, a total superannuation balance of $1.7 million or more.

Did you make contributions to a complying superannuation fund or a retirement savings account (RSA) on behalf of your spouse (married or de facto) who is earning a low income or not working?

- **No** – Go to question **T4 Zone or overseas forces 2024**.
- **Yes** – You may be eligible for a tax offset. Read on.

An RSA is a special account offered by banks, building societies, credit unions, life insurance companies and prescribed financial institutions. It is used for retirement savings and is similar to a superannuation fund.

If the contributions were made to a superannuation fund, then it must have been a complying superannuation fund for the income year in which you made the contribution.

A spouse can be of any sex and can include de facto relationships.

If you had more than one spouse during 2023–24 and you satisfy the conditions for the tax offset for more than one spouse, the tax offset is the lesser of the sum of the tax offset entitlements for each spouse, or $540.

For the purposes of this question, your spouse's assessable income is the amount your spouse wrote at **TOTAL INCOME OR LOSS** on page 3 in their tax return, unless they:

- had a distribution from a partnership or trust
- had income or losses from rent or business (including personal services income)
- had a capital gain or foreign source income
- made a deposit into a Farm Management Deposit Scheme Account
- claimed a deductible amount for a foreign pension or annuity at question **D11** in their supplementary tax return.

If any of these apply, **contact us** for help to work out your spouse's assessable income before completing this question.

Your spouse's reportable fringe benefits amounts and reportable employer superannuation contributions are shown on their income statements and payment summaries.

The tax offset is calculated as 18% of the lesser of:

- $3,000, reduced by $1 for every $1 that the sum of your spouse's assessable income, total reportable fringe benefits amounts and reportable employer superannuation contributions for the year was more than $37,000
- the total of your contributions for your spouse for the year.

The tax offset for eligible spouse contributions cannot be claimed for superannuation contributions that you made to satisfy your spouse's entitlements under a family law obligation to split superannuation with your spouse.

Completing your supplementary tax return

To complete this question, follow the steps below.

Step 1

Write the total of your contributions at question **T3** – label **Contributions paid** in your supplementary tax return.

Step 2

If the sum of your spouse's assessable income, total reportable fringe benefits amounts and reportable employer superannuation contributions was $37,000 or less, use Worksheet 1.

If the sum of your spouse's assessable income, total reportable fringe benefits amounts and reportable employer superannuation contributions was more than $37,000 but less than $40,000, use Worksheet 2.

Worksheet 1

Row	Calculation	Amount
a	Maximum spouse contributions eligible for the tax offset	$3,000
b	Amount of contributions paid	$
c	Write the lesser of row **a** or **b**	$
d	Multiply row **c** by 18 and divide by 100	$

Worksheet 2

Row	Calculation	Amount
a	Maximum spouse contributions eligible for the tax offset	$3,000
b	The sum of your spouse's assessable income (excluding any assessable First home super saver released amount), total reportable fringe benefits amounts and reportable employer superannuation contributions	$
c	Base amount	$37,000
d	Subtract row **c** from row **b**	$
e	Subtract row **d** from row **a**	$

f	Amount of contributions paid	$
g	Write the lesser of row **e** or row **f**	$
h	Multiply row **g** by 18 and divide by 100	$

Step 3

The tax offset is the amount shown at Worksheet 1 – row **d** or Worksheet 2 – row **h**. Write this amount at question **T3** – label **A**. Don't show cents.

If you had more than one spouse during the year, complete Steps 1 to 3 for each spouse. Your tax offset is the lesser of:

- the sum of the tax offset you are entitled to for each spouse, or
- $540.

Write this amount at question **T3** – label **A**. Don't show cents.

Step 4

Make sure you complete **Spouse details – married or de facto** on pages 8–9 in your tax return. Include your spouse's taxable income at label **O**, your spouse's total reportable fringe benefits amounts at labels **R** or **S** and your spouse's reportable employer superannuation contributions at label **A**.

To work out your entitlement to this tax offset you would have used your spouse's assessable income (excluding any assessable FHSS released amount), reportable fringe benefits amounts and reportable employer superannuation contributions.

However, because we use taxable income to calculate many other entitlements, we ask you to record your spouse's taxable income (not assessable income) at **Spouse details – married or de facto**.

Where to go next

- Go to question T4 Zone or overseas forces 2024.
- Return to main menu Individual tax return instructions 2024.
- Go back to Total supplement deductions 2024.

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T4 Zone or overseas forces 2024

Complete question T4 if you want to claim a zone or overseas forces tax offset.

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On this page

Things you need to know

You may be able to claim this tax offset if you:

- lived in a remote or isolated area of Australia (not including an offshore oil or gas rig)
- served overseas as a member of the Australian Defence Force or a United Nations armed force.

Are you entitled to claim for living in a zone or serving in an overseas force?

- **No** – Go to question **T5 Invalid and invalid carer 2024**.
- **Yes** – Read on.

Zone tax offset

Eligibility for the zone tax offset is based on your usual place of residence. If your usual place of residence was not in a zone, you are not eligible for the zone tax offset.

Example: residence not in a remote area

Michael is a maintenance engineer contractor who lived in Brisbane (not located in a zone). He flew to Blackall in Queensland (located in Zone B) where he worked in the mining industry.

As Michael's usual place of residence was not in a zone, he is not eligible for the zone tax offset.

Example: residence in a remote area

Louise lived in Darwin (located in Zone A). She travels to Kununurra in Western Australia (located in a Zone A special area) for her job in the mining industry.

Louise drove to Kununurra, completed a 14-day shift at the mine, and then drove back to Darwin at the end of her working shift, where she remained for 16 days.

As Louise's usual place of residence was Darwin (Zone A), she is eligible for the zone tax offset for Zone A.

Remote areas are classed as either Zone A or Zone B. There are also special areas within these zones. If you don't know which zone your area is in, see **Australian zone list**.

To qualify for the tax offset, your usual place of residence must have been in a remote area (not necessarily continuously) for:

- 183 days or more during 2023–24, or
- 183 days or more during the period 1 July 2022 to 30 June 2024 (including at least one day in 2023–24) and you did not claim a zone tax offset in your tax return 2023.

If your usual place of residence was in a zone for less than 183 days in 2023–24, you may still be able to claim a tax offset as long as your usual place of residence was in a zone for a continuous period of less than 5 years after 1 July 2018 and:

- you were unable to claim in the 1st year because you lived there less than 183 days, and

- the total of the days you lived there in the first year and in 2023–24 is 183 or more. The period you lived in a zone in 2023–24 must include 1 July 2023 (the first day of the income year).

Example: remote area for a continuous period of less than 5 years

Garry lived in a remote area from 1 March 2019 to 30 September 2023, a continuous period of less than 5 years.

He couldn't claim a zone tax offset for the first year because he lived there for only 122 days. However, he could carry forward these unused days to 2023–24. He now adds the number of days from 1 March 2019 to 30 June 2019 (122 days) and the number of days from 1 July 2023 to 30 September 2023 (92 days). As the total (214 days) is '183 days or more' over those 2 income years, Garry can claim the tax offset in his supplementary tax return 2024.

Overseas forces tax offset

You may be eligible for an overseas forces tax offset if you served in a specified overseas locality as a member of the Australian Defence Force or a United Nations armed force in 2023–24 and income relating to that service was not specifically exempt from tax. Periods of service for which your income was 'exempt foreign employment income' are excluded in working out your eligibility for the tax offset.

Your employer will be able to advise you whether you served in a locality that qualifies for the overseas forces tax offset. You can also see which localities qualify for the overseas forces tax offset at **Specified overseas localities** or **contact us**.

To claim the full tax offset, you must have served in the overseas locality for 183 days or more in 2023–24. If your overseas service was less than 183 days, you may be able to claim part of the tax offset. Unlike the zone tax offset, you cannot carry forward any unused days from previous years to make up 183 days.

If you served in an overseas locality for less than 183 days, but the total number of days served in the overseas locality, when added to the number of days served in one or more zones, is 183 days or more, you may still be entitled to claim the full overseas forces tax offset. If you served as a member of the Australian Defence Force, days spent in a zone must be defence force service.

If you qualify for both an overseas forces tax offset and a zone tax offset, you can claim only one of them. Claim the higher one.

Completing your supplementary tax return

The zone or overseas forces tax offset is made up of:

- a fixed amount
- a base amount.

The **fixed amount** is a prescribed amount available to all people in the zone or overseas area eligible for the tax offset.

You may be able to include a **base amount** if you:

- maintained a child under 21 or full-time student under 25, or
- were entitled to claim the **Invalid and invalid carer tax offset**.

Your fixed and base amounts are determined by your circumstances.

How to work out your tax offset if your circumstances were simple

Follow the steps below.

Step 1

Your tax offset is the amount in Table 1 if:

- your usual place of residence was in only one zone or you served in only one specified overseas locality for at least 183 days
- you are not able to include a base amount as
  - you were not entitled to claim the invalid and invalid carer tax offset
  - you either did not have a dependent child or student at any time in 2023–24, or if you did have a dependent child or student, their adjusted taxable income (ATI) was equal to or greater than $282 plus $28.92 for each week you maintained them.

Table 1: Tax offset amounts

Zone A	Zone B	Special area	Overseas forces
$338	$57	$1,173	$338

Child includes your adopted child, stepchild, ex-nuptial child and child of your spouse. See the definition of child in **Tax time definitions**.

A student must be full-time at a school, college or university.

If you can't use Table 1, you will need to work through How to work out your tax offset if your circumstances were more complex.

If you received a remote area allowance from Centrelink or the Department of Veterans' Affairs, you must reduce the amount of your zone tax offset by the amount you received for this allowance.

Step 2

Write your tax offset amount less any remote area allowance at question **T4 Zone or overseas forces** – label **R** in your supplementary tax return. Don't show cents. Go to question **T5 Invalid and invalid carer 2024**.

How to work out your tax offset if your circumstances were more complex

You can either use our **Zone or overseas forces tax offset calculator** or see Working out your total base amount.

The following information will help you work out your base amount, if any.

Dependent child or student base amount

Work out your base amount for a dependent child or student.

Full-year claim

Your base amount will include the maximum amount shown in Table 2 for each student under 25 years old on 30 June 2024 in full-time education at a school, college or university, and for each child under 21 years on 30 June 2024 who, for the whole of 2023–24:

- was treated as an Australian resident
- was maintained by only you, and
- had an ATI of less than $286.

To calculate the ATI see **Adjusted taxable income for you and your dependants 2024** or use the **Income tests calculator**.

If you did not have any dependent children or students, go to Invalid and invalid carer base amount.

Table 2: Dependant child or student base amount

Dependant	Base amount
Each student under 25 years old	$376
For the oldest non-student child under 21 years old	$376
Other non-student children under 21 years old	$282 for each child

For the meaning of dependant, see **Tax time definitions**.

If all of these requirements were met, add up the base amount for each child or student and write the total at Worksheet 4 – row **a**.

If 2 or more people contributed to the maintenance of a dependent child or student, each person can only claim a proportion of the base amount.

If the requirements were met for only part of the year, or your child's or student's ATI for the period you are claiming this base amount in respect of them was $286 or more, you may be able to claim for a part of the base amount. Read on.

Part-year claim

You can claim only part of the base amount for dependent children or students if:

- the child or student was treated as an Australian resident for only part of 2023–24

- the student was under 25 years old and in full-time education for only part of 2023–24
- the child or student was maintained by you for only part of 2023–24
- the child was 21 years old at 30 June 2024 and not in full-time education, or
- the student was 25 years old at 30 June 2024.

Use **Worksheet 1** to work out the reduced base amount for each eligible dependent child or student as described in Table 2.

Worksheet 1 – Reduced base amount for eligible dependent child or student

Row	Calculation	Amount
a	Maximum base amount for the child or student from Table 2	$
b	Number of days you maintained your child or student and your child or student was an eligible dependant	days
c	Number of days in 2023–24	366
d	Divide row **b** by row **c**	$
e	Multiply row **d** by row **a**	$

If the ATI of your child or student was less than $286 for the period you are claiming this base amount in respect of them, transfer amount at row **e** above to Worksheet 4 – row **b**.

If you had more than one eligible child or student and the ATI of each one was less than $286 for the period you are claiming this base amount in respect of them, work out the amount for each child and student, add up all the amounts and write the total at Worksheet 4 – row **b**.

If ATI was $286 or more for the period you maintained them

You cannot claim any base amount for your child or student if that child or student had an ATI equal to or greater than:

- the total of $282 plus $28.92 for each week you maintained them for a student under 25 years old or for the oldest child under 21 years old who is not a student, or
- the total of $282 plus $21.70 for each week you maintained them for any other child under 21 years old who is not a student.

If your child's or student's ATI for the period you are claiming this base amount in respect of them was $286 or more but less than the limits shown, use b to work out the base amount.

Worksheet 2 – Base amount where ATI exceeds $282

Row	Calculation	Amount
a	Base amount for the child or student from Table 2 or Worksheet 1 – row **e** for a part-year claim	$
b	Your child's or student's ATI for the period you maintained them	$
c	Income above which the base amount begins to reduce	$282
d	Subtract row **c** from row **b**	$
e	Divide row **d** by 4 because your base amount is reduced by $1 for every $4 of ATI over $282. Don't show cents	$
f	Subtract row **e** from row **a**. Show 0 (zero) if the amount is negative. Don't show cents	$

Transfer the amount at row **f** above to Worksheet 4 – row **c**. If you had more than one eligible child or student, work out the amount for each child or student, add up all the amounts and write the total at Worksheet 4 – row **c**.

Sole parent base amount

If you had sole care of a dependent child or student **and** you have written an amount of at least $1 in Worksheet 4 at rows **a**, **b** or **c** (base amount for dependent children or students), you may also be eligible for a sole parent base amount.

You can only claim this base amount if you were a sole parent at any time during 2023–24 and:

- your usual place of residence was in a remote area of Australia, or
- you served overseas as a member of the Australian Defence Force.

Sole care means that you alone had full responsibility on a day-to-day basis for the upbringing, welfare and maintenance of a child or student. We don't consider you to have had sole care if you were living with a spouse (married or de facto) during the year unless special circumstances exist.

You will need to use Worksheet 3 to calculate a part-year sole parent base amount claim.

Special circumstances

If you had a spouse (married or de facto) at any time during 2023–24, you are entitled to a sole parent base amount only in special circumstances.

Generally, for special circumstances to exist, you must have been financially responsible for and have had sole care of the dependent child or student, without the support a spouse normally provides.

Examples of situations where special circumstances may arise:

- You were married at any time during 2023–24 but
  - during 2023–24, you then separated from, or were deserted by, your spouse, and
  - for the remainder of 2023–24, you were not in a de facto relationship.
- Your spouse was in prison for a sentence of at least 12 months.
- Your spouse was medically certified as being permanently mentally incapable of taking part in caring for your child or student.

If you are unsure whether special circumstances applied, **contact us**.

Shared or joint custody after a relationship breakdown

There are times, after a relationship breakdown, such as a divorce or separation, where both parents share the custody of a child or student.

If you can show that you had sole care of a dependent child or student for part of the year, you may be able to claim the base amount for that part of the year. This means more than just having access visits with the child or student.

We consider you to have had sole care of the child or student for the part of the year up to the day the child turned 21 years old, or the student turned 25 years old if the dependant:

- was not receiving full-time education and turned 21 years old during 2023–24, or
- was a full-time student and turned 25 years old during 2023–24.

You are only entitled to claim the base amount for that part of the year before the birthday.

If you had sole care of a child or student for the whole of 2023–24, write **$1,607** at Worksheet 4 – row **d**.

Worksheet 3 – Sole parent base amount, part-year claim

Row	Calculation	Amount
a	Number of days you had sole care of a child or student	days
b	Multiply row **a** by $4.39	$

Transfer the amount at row **b** above to Worksheet 4 – row **e**.

Invalid and invalid carer base amount

If you are entitled to a tax offset at question **T5** – label **B**, you are entitled to this base amount.

To work out the base amount you are entitled to claim, you can:

- use our **Invalid and invalid carer tax offset calculator**
- go to question **T5 Invalid and invalid carer 2024** to work it out manually.

Then write the amount you worked out above at Worksheet 4 – row **f**.

Working out your total base amount

Use **Worksheet 4** to work out your total base amount.

Worksheet 4 – Total base amount

Row	Calculation	Amount
a	Dependent children or students, from Table 2	$
b	Dependent children or students, from Worksheet 1	$
c	Dependent children or students, from Worksheet 2	$
d	Sole parent – full year	$
e	Sole parent – part year from Worksheet 3	$
f	Amount claimed at question **T5** – label **B**	$
g	Add up all of these amounts	$

The amount at row **g** is your total base amount.

Read on.

You use the information from **Table 3** below when you complete either Worksheet 5 or Worksheet 6.

Table 3: Zone fixed amount and percentage of base amount

Zone or area	Fixed amount	Percentage of base amount
Zone A	$338	50%
Zone B	$57	20%

Special area	$1,173	50%
Overseas forces	$338	50%

Final calculation

Multiple locations

Check **Table 3** if:

- your usual place of residence was in more than one zone or special area, or
- you serve in specified overseas localities, and
- you were in one of them for 183 days or more.

If the fixed amount for that zone is higher than for the other zones where you were, use that fixed amount and Worksheet 5 to work out your tax offset. This will give you the greatest benefit.

Otherwise go to Category 2.

Example: using a fixed amount for a zone

Neil's usual place of residence was in Zone A for 190 days and in Zone B for 40 days. **Table 3** shows that the fixed amount for Zone A is higher than the Zone B amount. Neil uses the Zone A amount because this will give him the greater benefit. He ignores the time that his usual place of residence was in Zone B.

Category 1

Your usual place of residence was only in one zone or you served only in specified overseas localities for at least 183 days.

Step 1

Complete **Worksheet 5**.

Worksheet 5 – Zone calculation, one zone or location

Row	Calculation	Amount
a	Your fixed amount from Table 3	$
b	Your base amount from Worksheet 4 – row **g**	$
c	Multiply row **b** by the percentage figure from Table 3	$
d	Add rows **a** and **c** If you are claiming an overseas forces tax offset, the amount you can claim is row **d**. Go to step 2. If you are claiming a zone tax offset, read on.	$
e	Any remote area allowance you received	$
f	Subtract row **e** from row **d** and write the answer at row **f**	$

The amount at row **f**, if it is more than zero (0), is your zone tax offset. Go to step 2.

Step 2

Write your zone or overseas forces tax offset amount at question **T4** – label **R** in your supplementary tax return. Don't show cents. Go to question **T5 Invalid and invalid carer 2024**.

Category 2

Your usual place of residence was in more than one zone, or you:

- served in a specified overseas locality for less than 183 days, or
- served in a specified overseas locality and you served in one or more zones for a total of at least 183 days.

You claim for the number of days in each eligible place divided by 183, to a maximum of 183 days for a year. Start with your zone that has the highest fixed amount in Table 3. This will give you the greatest benefit.

Example 1: number of days in an eligible place

Your usual place of residence was in Zone A for 100 days and 120 days in Zone B. You would claim 100 ÷ 183 days for Zone A and 83 ÷ 183 days for Zone B.

Example 2: served in a specified overseas locality

You served 100 days in a specified overseas locality. You would claim 100 ÷ 183 days.

Example 3: overseas locality as a member of the defence forces and a zone

You served 100 days in an overseas locality as a member of the defence forces and served a further 83 days or more in a zone. You would claim the full overseas forces tax offset.

Example 4: served in an overseas locality and your usual place of residence

You served 100 days in an overseas locality and your usual place of residence was in a special area for 185 days. As the special area in Table 3 shows the highest fixed amount and you use up the maximum 183 days for this, you would simply claim the full special area amount and ignore the 100 days in an overseas locality.

Step 1

Use Worksheet 6 to work out your claim for each zone, special area or overseas locality you were in (as in the examples).

Worksheet 6 – Zone calculation, more than one zone or location

Row	Calculation	Amount
a	Your fixed amount from Table 3	$
b	Your base amount from Worksheet 4 – row **g**	$
c	Multiply row **b** by the percentage figure from Table 3	$
d	Add row **a** and row **c**	$
e	Number of days your usual place of residence was in a zone or special area or you served in an overseas locality, to a maximum of 183 days (see examples)	days
f	Multiply row **d** by row **e**	$
g	Divide row **f** by 183. This is the amount you can claim	$

Step 2

Once you have worked out the amount you can claim for each place, add up all the amounts and then use Worksheet 7 to work out your total tax offset.

Worksheet 7 – Total tax offset calculation

Row	Calculation	Amount
a	Total of the amounts you have worked out for each zone from Worksheet 6 – row **g** If you are claiming an overseas forces tax offset, the amount you can claim is row **a**. Go to step 3. If you are claiming a zone tax offset, read on.	$

b	Any remote area allowance you received	$
c	Subtract row **b** from row **a**. This is the amount you can claim	$

The amount at row **c**, if it is more than zero (0), is the total of your zone tax offset. Go to step 3.

Step 3

Write your zone or overseas forces total tax offset amount at question **T4** – label **R**. Don't show cents.

Where to go next

- Go to question T5 Invalid and invalid carer 2024.
- Return to main menu Individual tax return instructions 2024.
- Go back to question T3 Superannuation contributions on behalf of your spouse 2024.

QC 101449

T5 Invalid and invalid carer 2024

Complete question T5 if you maintained a person who was 16 years old or older receiving particular government payments.

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On this page

Things you need to know

You may be entitled to a tax offset for an income year if you maintain certain people who are 16 years old or older and who receive particular government payments.

This offset is available in limited circumstances. You can use the **Invalid and invalid carer tax offset calculator** to answer this question, then write your offset amount at question **T5 Invalid and invalid carer** – label **B** in your supplementary tax return. Otherwise, the following questions will establish whether you are eligible for this offset. If you are eligible, your claim may be reduced. The worksheets will help you to work out how much you can claim.

1. Did you maintain an invalid or invalid carer who is 16 years old or older?

Did you maintain an **invalid**:

- who was your
  - spouse
  - parent
  - spouse's parent
  - or your spouse's child, 16 years old or older
  - brother or sister, 16 years old or older
  - spouse's brother or sister, 16 years old or older
- and who received
  - a disability support pension under the *Social Security Act 1991*
  - a special needs disability support pension under the *Social Security Act 1991*, or
  - an invalidity service pension under the *Veterans' Entitlement Act 1986*?

Did you maintain an **invalid carer**:

- who was your
  - spouse
  - parent
  - spouse's parent
- and who received a carer allowance or carer payment under the *Social Security Act 1991* in relation to caring for your
  - or your spouse's child, 16 years old or older
  - brother or sister, 16 years old or older
  - spouse's brother or sister, 16 years old or older?

Did you maintain an **invalid carer**:

- who was your
  - spouse
  - parent
  - spouse's parent
- and who was wholly engaged in providing care to your
  - or your spouse's child, 16 years old or older
  - brother or sister, 16 years old or older
  - spouse's brother or sister, 16 years old or older
- and the person being cared for received a
  - disability support pension
  - special needs disability support pension or
  - invalidity service pension?

See Tax time definitions for the definition of **child, maintaining another person and spouse**.

2. Was your adjusted taxable income (ATI) more than $112,578?

Before you complete this question, you must read Adjusted taxable income for you and your dependants 2024, or you can use the Income tests calculator to work out your ATI.

3. Was the invalid or invalid carer's ATI $12,890 or more for 2023–24?

If you maintained more than one invalid or carer, you will need to answer this question for each of them to get your maximum entitlement.

ATI **does** include disability support pensions, carer payments and invalidity service pensions. For a complete list of what is included in ATI:

- read **Adjusted taxable income for you and your dependants 2024**
- use the **Income tests calculator** to work out the ATI of the person you maintained.

4. Did you have a spouse during 2023–24?

- No – Go to **What you need to answer this question**.
- Yes – Read on.

5. Was the invalid or invalid carer you maintained, your spouse?

- **No** – Your ATI plus your spouse's ATI for the period they were your spouse in 2023–24 must be $112,578 or less.

  If you had a spouse for less than 366 days in 2023–24, multiply your spouse's ATI for 2023–24 by the number of days they were your spouse and divide by 366.

  Each person's ATI includes any invalidity or disability pension they received.

  If you and your spouse's combined ATI is $112,578 or less, go to **What you need to answer this question**.

  If you and your spouse's combined ATI is more than $112,578, you are not eligible to claim this offset.

  Go to question **T6 Landcare and water facility 2024**.

- **Yes** – You must consider the Family Tax Benefit Part B.
  If either you or your spouse were eligible for Family Tax Benefit Part B for the full year, you are not eligible to claim the invalid and invalid carer tax offset.

Go to, question T6 Landcare and water facility 2024.

If you and your spouse **were not eligible for Family Tax Benefit Part B** for the **full year**, read on.

What you need to answer this question

This section will help you work out how much you can claim. You can use the Invalid and invalid carer tax offset calculator to answer this question.

Write your offset amount at question **T5 Invalid and invalid carer** – label **B** in your supplementary tax return.

You can only claim one tax offset for each person satisfying steps 1 to 5 above.

If the person you maintained was an invalid and a carer of an invalid during the income year, claim for the total time that the person was either an invalid or a carer of an invalid.

If you maintain more than one spouse at the same time, you can only claim for the spouse you live with. If you don't live with any of your spouses, or if you live with more than one spouse, you can only claim for the spouse with the lowest tax offset.

Your claim will be reduced for any period that you or your spouse were:

- eligible for family tax benefit (FTB) Part B, or
- receiving parental leave pay.

Your claim will also be reduced for any period during the year that the person you maintained:

- was under 16 years old
- was not maintained by you
- was not an Australian resident, or
- did not receive the relevant pension, allowance or payment.

You can use the **Invalid and invalid carer tax offset calculator** to answer this question. Write your invalid and invalid carer tax offset at question **T5** – label **B** in your supplementary tax return.

Alternatively, for **each** invalid and invalid carer you have maintained:

- follow the steps in the worksheet table under **Completing your supplementary tax return**
- add together the offset you work out for each person you have maintained to get your maximum entitlement
- write your invalid and invalid carer tax offset total at question **T5** – label **B** in your supplementary tax return.

Completing your supplementary tax return

To complete this question, follow the steps below.

Step 1

If you prefer not to use the **Invalid and invalid carer tax offset calculator**, then complete the relevant worksheet below. If you maintained more than one invalid or carer, complete the relevant worksheet for each of them to get your maximum entitlement.

Complete **Worksheets 1A** to **1F** to work out your offset for your spouse who is an invalid or cares for an invalid.

Complete **Worksheets 2A** and **2B** to work out your offset for an invalid or carer of an invalid, who is not your spouse, for the full year.

Complete **Worksheets 3A** to **3C** to work out your offset for an invalid or carer of an invalid, who is not your spouse, for part of the year.

Complete the worksheets below for each invalid and carer of an invalid.

Worksheets 1A to 1F

To work out your offset for your spouse who is an invalid or cares for an invalid, use **Worksheet 1A**.

Worksheet 1A

Row	Calculations	Amount
a	Work out the number of days in 2023–24 when your spouse either: • was an invalid	days

	• cared for an invalid and neither of you: • were eligible for FTB Part B, or • received parental leave pay. Write this number of days at row **a unless** the number is 366. If so, write $3,152 at Worksheet 1C – row **d** and continue from there.	
b	Multiply row **a** by $8.61.	$

If you or your spouse were eligible for FTB Part B at a shared-care rate for a period during the year when your spouse was an invalid or cared for an invalid, work through **Worksheet 1B** – row **s** to row **v**.

If you had more than one such period, work through row **s** to row **v** for each period.

Worksheet 1B

Row	Calculations	Amount
s	Number of days that you or your spouse were eligible for FTB Part B at a shared-care rate.	days
t	Multiply row **s** by $8.61.	$
u	Subtract your FTB shared-care percentage from 100%.	%
v	Multiply row **t** by row **u**.	$

Worksheet 1C

Row	Calculations	Amount
c	If you have only one amount at row **v**, write it at row **c**.	$

	If you have several amounts at row **v**, add them up and write the total at row **c**.	
d	Add row **b** and row **c**.	$

If your spouse's ATI (including any invalidity or carer payments) for the claim period was:

- less than $286
  - your tax offset is the amount at row **d**
  - write that amount at **Worksheet 1E** – row **f** and continue from there
- $286 or more
  - work through **Worksheet 1D** – row **w** to row **e**.

Worksheet 1D

Row	Calculations	Amount
w	Your spouse's ATI	$
y	Subtract $282 from row **w**.	$
z	Divide row **y** by 4 (round the result down to the nearest dollar).	$
e	Write the amount at row **z** at row **e**	$

Worksheet 1E

Row	Calculations	Amount
f	Subtract row **e** from row **d**. If row **f** is less than $1, you cannot claim this offset.	$

If another person contributed to maintaining your spouse, complete **Worksheet 1F** – rows **aa** and **bb**. Otherwise, the amount you can claim is at row **f**.

Worksheet 1F

Row	Calculations	Amount
aa	Percentage of your contribution to the maintenance of this invalid or carer.	%
bb	Multiply row **f** by row **aa**.	$

The amount at **Worksheet 1F** – row **bb** is the amount you must use at Step 2 for this invalid or carer, instead of the amount you have at **Worksheet 1E** – row **f** for this invalid or carer.

Worksheets 2A and 2B

To work out your offset for an invalid or carer of an invalid, who is not your spouse, for the whole year, use **Worksheet 2A**.

If the invalid or carer's ATI (including invalidity or carer payments) was less than $286, write $3,152 at **Worksheet 2A** – row **k**, and continue from there.

If the invalid or carer's ATI (including their invalid or carer payments) was $286 or more work through **Worksheet 2A** – row **g** to row **k**.

Worksheet 2A

Row	Calculations	Amount
g	If the invalid or carer's ATI (including their invalid or carer payments) was $286 or more, write the amount at row **g**.	$
h	Subtract $282 from row **g**.	$
j	Divide row **h** by 4 (round the result down to the nearest dollar).	$
k	Subtract row **j** from $3,152. If row **k** is less than $1, you cannot claim this tax offset.	$

If another person contributed to maintaining your invalid or carer complete **Worksheet 2B** – rows **aa** and **bb**. Otherwise, the amount you can claim is at row **k**.

Worksheet 2B

Row	Calculations	Amount
aa	Percentage of your contribution to the maintenance of this invalid or carer.	%
bb	Multiply row **k** by row **aa**.	$

The amount at **Worksheet 2B** – row **bb** is the amount you must use at Step 2 for this invalid or carer instead of the amount you have at **Worksheet 2A** – row **k** for this invalid or carer.

Worksheets 3A to 3C

To work out your offset for an invalid or carer of an invalid, who is not your spouse, for part of the year, use **Worksheet 3A**. – rows **l** and **m**.

Worksheet 3A

Row	Calculations	Amount
l	Number of days that you maintained the invalid or carer	days
m	Multiply row **l** by $8.61	$

If the invalid or carer's ATI (including their invalid or carer payments) for the period you maintained them was less than $286, the amount at row **m** is your tax offset. Write it at **Worksheet 3B** – row **r**, and continue from there.

If the invalid or carer's ATI (including their invalid or carer payments) was $286 or more, work through **Worksheet 3B** – row **n** to row **r.**

Worksheet 3B

Row	Calculations	Amount

n	If the invalid or carer's ATI (including their invalid or carer payments) was $286 or more, write their ATI for the period at row **n**.	$
p	Subtract $282 from row **n**.	$
q	Divide row **p** by 4 (round the result down to the nearest dollar).	$
r	Subtract row **q** from row **m**. If row **r** is less than $1, you cannot claim this tax offset.	$

If another person contributed to maintaining your invalid or carer, complete **Worksheet 3C** – rows **aa** and **bb**. Otherwise, the amount you can claim is at row **r**.

Worksheet 3C

Row	Calculations	Amount
aa	Percentage of your contribution to the maintenance of this invalid or carer	%
bb	Multiply row **r** by row **aa**.	$

The amount at **Worksheet 3C** – row **bb** is the amount you must use at Step 2 for this invalid or carer instead of the amount you have at **Worksheet 3B** – row **r** for this invalid or carer.

Step 2

Add up the amounts that you have for each invalid and carer.

The total is your invalid and invalid carer tax offset.

Step 3

Write your invalid and invalid carer tax offset at question **T5 Invalid or invalid carer** – label **B** in your supplementary tax return.

You must complete income test questions **IT1** to **IT8** on page 8 in your tax return.

If you had a spouse, you must also complete **Spouse details – married or de facto** in your tax return.

Where to go next

- Go to question **T6 Landcare and water facility 2024**.
- Return to main menu **Individual tax return instructions 2024**.
- Go back to question **T4 Zone or overseas forces 2024**.

QC 101451

T6 Landcare and water facility 2024

Complete question T6 if you have an unused 'landcare and water facility' tax offset from a previous year.

Published 29 May 2024

On this page

Things you need to know

This question applies only if your income tax liabilities from earlier years have not absorbed all of the excess or unused landcare and water facility tax offset available to you. The amount of your excess or unused tax offset is shown on your notice of assessment or amended notice of assessment for the year ending 30 June 2023.

There is no limit to the number of years you can carry forward any balance of landcare and water facility tax offset.

Do you have an unused 'landcare and water facility' tax offset from a previous year that you can use this year?

- **No** – Go to question **T7 Early stage venture capital limited partnership 2024**.
- **Yes** – Read on.

Unused net exempt income

Your unused landcare and water facility tax offset carried forward from the previous year may need to be adjusted for any net exempt income. Exempt income is explained in **Amounts that you do not pay tax on 2024**.

If you don't have any unused net exempt income, go to Completing your supplementary tax return.

The landcare and water facility tax offset carried forward from a previous year is reduced by $0.30 for every dollar of unused net exempt income, provided you had taxable income for that year. Unused net exempt income is any net exempt income left after deducting any tax losses of earlier income years from that year's net exempt income.

If you have unused net exempt income and are unsure how to calculate the landcare and water facility tax offset carried forward from a previous year, **contact us** for more information. Otherwise, read on.

What you need to answer this question

You will need your notice of assessment or amended notice of assessment for the year ending 30 June 2023.

Completing your supplementary tax return

Write the amount of carried forward landcare and water facility tax offset at question **T6** – label **T** in your supplementary tax return.

Where to go next

- Go to question T7 **Early stage venture capital limited partnership** 2024.
- Return to main menu **Individual tax return instructions 2024**.
- Go back to question T5 **Invalid and invalid carer 2024**.

QC 101453

T7 Early stage venture capital limited partnership 2024

Complete question T7 to claim the early stage venture capital limited partnership tax offset.

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On this page

Things you need to know

You may be able to claim the early stage venture capital limited partnership (ESVCLP) tax offset if one or both of the following applies:

- you are entitled to the ESVCLP tax offset in 2023–24
- you have an amount of unused ESVCLP tax offset carried forward from a previous year.

Are you entitled to claim an early stage venture capital limited partnership tax offset?

- **No** – Go to question T8 Early stage investor 2024.
- **Yes** – Read below.

Working out your 2023–24 tax offset

Your 2023–24 tax offset is the sum of your tax offsets worked out based on your contributions to the ESVCLP:

- as a limited partner of the ESVCLP, or
- through a partnership or a trust.

The ESVCLP must have become unconditionally registered on or after 7 December 2015.

If you are a limited partner of an ESVCLP, your amount of the tax offset for each contribution in the ESVCLP is 10% of the lesser of the following:

- your total contribution to the ESVCLP during 2023–24 (certain exclusions apply), and
- your share (based on your interest in the entire capital of the ESVCLP at the end of 2023–24) of the sum of eligible venture capital investments made by the ESVCLP during the period from the start of 2023–24 and ending 2 months after the end of 2023–24.

Work out your amount of the ESVCLP tax offset by referring to ESVCLP tax incentives and concessions.

If you are a partner in a partnership or a beneficiary of a trust which has contributed to an ESVCLP, you may be entitled to an amount of ESVCLP tax offset. The partnership or the trustee of the trust must provide you with written notification to allow you to work out your share of the tax offset. If a written notification has not been provided, contact the partnership or the trustee.

This tax offset is non-refundable, however you can carry it forward if it is not fully utilised in 2023–24. Any amount of unused tax offset able to be carried forward will be shown on your notice of assessment for the year ended 30 June 2024.

Working out your tax offset carried forward from previous year

Your notice of assessment or amended notice of assessment for the year ended 30 June 2023 should show if you have any unused ESVCLP tax offset that is carried forward to 2023–24.

Do you have an amount of unused ESVCLP tax offset shown on your notice of assessment or amended notice of assessment for the year ended 30 June 2023?

- **No** – Go to Completing your supplementary tax return.
- **Yes** – Read below.

The unused ESVCLP tax offset carried forward from the previous year may need to be adjusted for any net exempt income. Exempt income is explained in **Amounts that you do not pay tax on 2024**.

The unused ESVCLP tax offset carried forward from a previous year is reduced by $0.30 for every dollar of unused net exempt income, provided you had taxable income for that year. Unused net exempt income is any net exempt income left after deducting any tax losses of earlier income years from that year's net exempt income.

For more information on ESVCLPs, see **Venture capital and early stage venture capital limited partnerships**.

If you have unused net exempt income and are unsure how to calculate the ESVCLP tax offset carried forward from a previous year, **contact us**. Otherwise, read on.

Completing your supplementary tax return

Write your 2023–24 tax offset at question **T7** – label **K**. Don't show cents.

Write the amount of unused ESVCLP tax offset carried forward from 2022–23, reduced by any net exempt income, at question **T7** – label **M**. Don't show cents.

Where to go next

- Go to question **T8 Early stage investor 2024**.
- Return to main menu **Individual tax return instructions 2024**.

- Go back to question **T6 Landcare and water facility 2024**.

QC 101454

T8 Early stage investor 2024

Complete question T8 to claim the early stage investor tax offset.

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On this page

Things you need to know

You may be able to claim the early stage investor tax offset if one or both of the following applies:

- you are entitled to the early stage investor tax offset in 2023–24
- you have an amount of unused early stage investor tax offset carried forward from a previous year.

Are you entitled to claim an early stage investor tax offset?

- **No** – Go to question **T9 Other refundable tax offsets 2024**.
- **Yes** – Read below.

To qualify for this tax offset there are requirements that need to be satisfied by:

- you as the investor, and
- the early stage innovation company.

For more information on the early stage investor tax offset and the requirements to qualify for it, see **Qualifying for the tax incentives**.

The maximum offset (including current year and carried forward prior year amounts) that you, and your affiliates combined, can claim in 2023–24 is $200,000.

If you are a partner in a partnership or a beneficiary of a trust which has invested in an early stage innovation company during 2023–24, you may be entitled to an early stage investor tax offset. The partnership or the trustee of the trust must provide you with written notification of your entitlement to the early stage investor tax offset. If a written notification has not been provided, contact the partnership or the trustee.

This tax offset is non-refundable, however you can carry it forward if it is not fully utilised in 2023–24. Any amount of unused tax offset able to be carried forward will be shown on your notice of assessment for the year ended 30 June 2024.

Working out your tax offset carried forward from a previous year

Your notice of assessment or amended notice of assessment for the year ended 30 June 2023 should show if you have any unused early stage investor tax offset that is carried forward to 2023–24.

Do you have an amount of unused early stage investor tax offset shown on your notice of assessment or amended notice of assessment for the year ended 30 June 2023?

- **No** – Go to [Working out your 2023–24 tax offset].
- **Yes** – Read below.

The unused early stage investor tax offset carried forward from the previous year may need to be adjusted for any net exempt income. Exempt income is explained in **Amounts that you do not pay tax on 2024**.

The unused early stage investor tax offset carried forward from a previous year is reduced by $0.30 for every dollar of unused net exempt income, provided you had taxable income for that year. Unused net exempt income is any net exempt income left after deducting any tax losses of earlier income years from that year's net exempt income.

If you have unused net exempt income and are unsure how to calculate the early stage investor tax offset carried forward from a previous year, **contact us.** Otherwise, read on.

The amount of your unused early stage investor tax offset will help you to complete Step 5 when working out your 2023–24 tax offset.

Working out your 2023–24 tax offset

Follow the steps below.

Step 1

Work out the total amount you paid for eligible shares in all **early stage innovation companies** in 2023–24.

If you don't meet the requirements of the **'sophisticated investor' test** for at least one of your 2023–24 investments in an early stage innovation company, your Step 1 amount must not exceed $50,000.

If your step 1 amount **exceeds $50,000** you **can't claim** this offset.

Step 2

Multiply the amount from Step 1 by 20%.

Step 3

Identify your entitlements to any early stage investor tax offsets as a beneficiary of a trust or a partner in a partnership that has invested in an early stage innovation company during 2023–24.

Step 4

Add together the amounts from Step 2 and Step 3.

Step 5

Subtract from $200,000 the amount (if any) of unused early stage investor carried forward tax offset that you calculated in Working out your tax offset carried forward from a previous year.

Step 6

If the Step 4 amount is equal to or less than the amount worked out at Step 5, then the Step 4 amount is your 2023–24 tax offset.

If the Step 4 amount is greater than the Step 5 amount, then the Step 5 amount is your 2023–24 tax offset.

Your 2023–24 tax offset amount may need to be further reduced if any of your affiliates are entitled to the early stage investor tax offset (whether for investments they made in 2023–24 or carried forward from 2022–23).

The maximum offset (including current year and carried forward prior year amounts) that you, and your affiliates combined, can claim in 2023–24 is $200,000.

Example: calculating your current year tax offset if you have an amount of tax offset carried forward from the previous year

Alex has a carried forward early stage investor tax offset of $60,000 from 2022–23.

In 2023–24, Alex invested $500,000 in eligible shares in one early stage innovation company, and $250,000 in another. Alex meets the requirements of the sophisticated investor test for the investments. The tax payable on Alex's taxable income (before applying tax offsets) is $180,000. Alex has no other offsets and no exempt income.

The amount that is recorded at question **T8** – label **O** is $60,000. Alex calculates the amount to report at question **T8** – label **L** as:

Step 1: The total amount paid for eligible shares in early stage innovation companies in 2023–24 = $750,000 ($500,000 + $250,000).

Step 2: Multiply the step 1 amount ($750,000) by 20% = $150,000.

Step 3: Nil – Alex has no other early stage investor entitlements via trusts or partnerships.

Step 4: Alex adds the amounts from steps 2 and 3. The result is $150,000.

Step 5: Alex subtracts the amount at question **T8** – label **O** ($60,000) from $200,000. The result is $140,000.

Step 6: As the step 4 amount ($150,000) is greater than the amount worked out in step 5 ($140,000), Alex writes $140,000 at question **T8** – label **L**.

Alex can claim an early stage investor tax offset equal to the sum of the question **T8** – labels **L** and **O** amounts ($60,000 + $140,000, totalling $200,000). Although the carried forward tax offset from 2022–23 of $60,000 and the current year tax offset of $150,000 (step 4 amount) equal $210,000, Alex's total tax offset is capped at $200,000 for 2023–24. The unused excess of $10,000 cannot be carried forward to 2024–25.

As Alex's entitlement to the tax offset ($200,000) is greater than the gross tax payable on taxable income ($180,000), the unused portion of the tax offset ($20,000) may be carried forward to future years.

Completing your supplementary tax return

Write the result from Step 6 at question **T8** – label **L**. Don't show cents.

Write the amount of unused early stage investor tax offset carried forward from the previous year, reduced by any net exempt income, at question **T8** – label **O**. Don't show cents.

Where to go next

- Go to question **T9 Other refundable tax offsets 2024**.
- Return to main menu **Individual tax return instructions 2024**.
- Go back to question **T7 Early stage venture capital limited partnership 2024**.

T9 Other refundable tax offsets 2024

Complete question T9 to claim other tax offsets.

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On this page

Things you need to know

Are you the principal beneficiary of a Special disability trust entitled to a tax offset for tax paid by the trustee? or Did you receive exploration credits?

- **No** – Go to **Total supplement tax offsets 2024**.
- **Yes** – Read on.

If you can claim more than one of the tax offsets listed above, you will need to add up all your tax offset amounts before writing the total in your supplementary tax return.

Part A

Are you the principal beneficiary of a special disability trust entitled to a tax offset for tax paid by the trustee?

- **No** – Go to Part B.
- **Yes** – Read on.

If the trustee of the special disability trust has lodged a tax return and paid tax on the net income of the trust, you are entitled to claim the amount of the tax paid by the trustee as a refundable tax offset.

For more information, see **Reporting the income of a special disability trust**.

Part B

Did you receive exploration credits?

- **No** – Go to Completing your supplementary tax return.
- **Yes** – Read on.

You may be entitled to a tax offset for exploration credits received during the income year if you were an Australian resident for the whole of the income year.

The amount of the tax offset is the total value of exploration credits you received in the income year. However, special rules may apply where you have received exploration credits from a partnership or a trust.

For more information, see Junior Minerals Exploration Incentive.

Completing your supplementary tax return

To complete this question, follow the steps below.

Step 1

Add up your other refundable tax offset amount at this question. Write the total at question **T9** – label **P**. Don't show cents.

Step 2

Complete the **Code** box at question **T9** – label **P** as follows:

- If you are only claiming a tax offset as the principal beneficiary of a special disability trust under Part **A**, print **S** in the **Code** box.
- If you are only claiming a tax offset for exploration credits under Part **B**, print **E** in the **Code** box.
- If you are claiming both tax offsets, print **M** in the **Code** box.

Where to go next

- Go to Total supplement tax offsets 2024.
- Return to main menu Individual tax return instructions 2024.
- Go back to question T8 Early stage investor 2024.

QC 101456

Total supplement tax offsets 2024

Complete the total supplement tax offsets section in your supplementary tax return.

Published 29 May 2024

Things you need to know

Did you claim any tax offsets at questions **T3**, **T4**, **T5**, **T6**, **T7**, **T8** and **T9**?

- **No** – Go to Total tax offsets 2024.
- **Yes** – Read on.

Completing your supplementary tax return

To complete this question, follow the steps below.

Step 1

Add up all the tax offset amounts in the right-hand column of questions **T3**, **T4**, **T5**, **T6**, **T7**, **T8** and **T9** in your supplementary tax return.

Step 2

Write the amount from step 1 at **Total supplement tax offsets** in your supplementary tax return. Don't show cents.

Step 3

Transfer the amount you wrote at **Total supplement tax offsets** to label **T** in your tax return.

Step 4

Go to Total tax offsets 2024.

Where to go next

- Go to question A5 Amount on which family trust distribution tax has been paid 2024.
- Return to main menu Individual tax return instructions 2024.
- Go back to question T9 Other refundable tax offsets 2024.

QC 101457

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