



## 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 2016**



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

### **T4 Zone or overseas forces 2016**



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

### **T5 Total net medical expenses for disability aids, attendant care or aged care 2016**



Complete question T5 to claim a tax offset for medical expenses for disability aids, attendant care or aged care.

### **T6 Invalid and invalid carer 2016**



Complete question T6 if you maintained a person who was 16 years or older and received particular government payments.

### **T7 Landcare and water facility 2016**



Complete question T7 if you have an unused 'landcare and water facility' tax offset from a pervious year.

### **T8 Other non-refundable tax offsets 2016**



Complete question T8 to claim other non-refundable tax offsets.

### **T9 Other refundable tax offsets 2016**



Complete question T9 to claim other refundable tax offsets.

### **Total supplement tax offsets 2016**



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

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## **T3 Superannuation contributions on behalf of your spouse 2016**

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

26 May 2016

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?

You need to know

Completing this item

## 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?

<b>No</b>	Go to question T4 Zone or overseas forces 2016, or return to main menu Individual tax return instructions 2016.
<b>Yes</b>	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.

## You need to know

You will be entitled to a tax offset of up to \$540 per year if:

- the sum of your spouse's assessable income, total reportable fringe benefits amounts and reportable employer superannuation contributions was less than \$13,800
- the contributions were not deductible to you
- the contributions were made to a superannuation fund that was a complying superannuation fund for the income year in which you made the contribution
- both you and your spouse were Australian residents when the contributions were made, and
- when making the contributions you and your spouse were not living separately and apart on a permanent basis.

A spouse can be of any sex and can include de facto relationships (see the definition of spouse in **Special circumstances and glossary**).

If you had more than one spouse during the income year 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 of their tax return, unless:

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

If any of these apply phone **13 10 20** for help to work out your spouse's assessable income before completing this item.

Your spouse's reportable fringe benefits amounts and reportable employer superannuation contributions are shown on their 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 \$10,800
- 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 a family law obligation to split contributions with your spouse.

## Completing this item

### Step 1

Write the total of your contributions at Contributions paid item **T3** on your tax return.

## Step 2

If the sum of your spouse's assessable income, total reportable fringe benefits amounts and reportable employer superannuation contributions was \$10,800 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 \$10,800 but less than \$13,800, use [worksheet 2](#).

### Worksheet 1

Maximum spouse contributions eligible for the tax offset	\$3,000	(a)
Amount of contributions paid	\$	(b)
Write the lesser of (a) or (b).	\$	(c)
Multiply (c) by 18 and divide by 100.	\$	(d)

### Worksheet 2

Maximum spouse contributions eligible for the tax offset	\$3,000	(a)
The sum of your spouse's assessable income, total reportable fringe benefits amounts and reportable employer superannuation contributions	\$	(b)
Base amount	\$10,800	(c)
Take (c) away from (b).	\$	(d)
Take (d) away from (a).	\$	(e)
Amount of contributions paid	\$	(f)

Write the lesser of (e) or (f).	\$	(g)
Multiply (g) by 18 and divide by 100.	\$	(h)

### Step 3

The tax offset is the amount shown at (d) on **worksheet 1** or (h) on **worksheet 2**. Write this amount at **A** item **T3**. Do not 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 **A** item **T3**. Do not show cents.

### Step 4

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

See the definition of **spouse** in **Special circumstances and glossary 2016**.

To work out your entitlement to this tax offset you would have used your spouse's assessable income, 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

- T4 Zone or overseas forces 2016
- Individual tax return instructions 2016
- Total supplement deductions 2016

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## T4 Zone or overseas forces 2016

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

26 May 2016

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?

You need to know

Completing this item

Where to go next

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

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, or**
- **served overseas as a member of the Australian Defence Force or a United Nations armed force.**

<b>No</b>	Go to question T5 Total net medical expenses for disability aids, attendant care or aged care 2016, or return to main menu Individual tax return instructions 2016.
<b>Yes</b>	Read on.

## Zone tax offset

Eligibility for the zone tax offset has changed. From 1 July 2015, eligibility 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. Certain types of workers are likely to be affected, for example, fly-in-fly-out workers.

### Example

Michael is a maintenance engineer contractor who lived in Brisbane (not located in a zone) and 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

Louie lived in Darwin (located in zone A) and travelled to Kununurra in Western Australia (located in a zone A special area) where he worked in the mining industry. Louie drove to Kununurra, completed a fourteen day shift at the mine, and then drove back to Darwin at the end of his working shift where he remained for sixteen days. As Louie's usual place of residence was in Zone A, he 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 do not know which zone your area is in, see [tables 8, 9 and 10](#).

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 2015-16, or
- 183 days or more during the period 1 July 2014 to 30 June 2016 (including at least one day in 2015-16) and you did not claim a zone tax offset in your 2015 tax return.

If your usual place of residence was in a zone for less than 183 days in 2015-16, 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 five years after 1 July 2010 and:

- you were unable to claim in the first year because you lived there less than 183 days, and
- the total of the days you lived there in the first year and in 2015-16 is 183 or more. The period you lived in a zone in 2015-16 must include the first day of the income year.

### Example

Gary lived in a remote area from 1 March 2011 to 30 September 2015, a continuous period of less than five 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 2015-16. He now adds the number of days from 1 March 2011 to 30 June 2011 (122 days) and the number of days from 1 July 2015 to 30 September 2015 (92 days). As the total (214 days) is '183 days or more' over the two income years, Gary can claim the tax offset on his 2016 tax return.

## 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 2015-16 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 [Overseas forces tax offset](#) or phone **13 28 61**.

To claim the full tax offset, you must have served in the overseas locality for 183 days or more in 2015-16. 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 this item

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 offset**.

Your fixed and base amounts are determined by your circumstances.

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

### 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 2015-16, 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**

<b>Zone A</b>	<b>Zone B</b>	<b>Special area</b>	<b>Overseas forces</b>
\$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 **Special circumstances and glossary 2016**.

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

If you cannot use **Table 1** you will need to work through [How to work out your offsets 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 **R** item **T4** on page 16 of your tax return. Do not show cents. Go to question **T5** Total net medical expenses for disability aids, attendant care or aged care 2016.

## **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 on our website 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**

### **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 2016 in full-time

education at a school, college or university, and for each child under 21 years on 30 June 2016 who, for the whole of 2015-16:

- 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 (ATI) for you and your dependants 2016** 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**

<b>Dependant</b>	<b>Base amount</b>
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

If all of these requirements were met, add up the base amount for each child or student and write the total at (a) [Table 3](#).

If two 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 2015-16

- the student was under 25 years old and in full-time education for only part of 2015-16
- the child or student was maintained by you for only part of 2015-16
- the child was 21 years old at 30 June 2016 and not in full-time education, or
- the student was 25 years old at 30 June 2016.

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

### Worksheet 1

Maximum base amount for the child or student from <a href="#">table 2</a>	\$	(a)
Number of days you maintained your child or student and your child or student was an eligible dependant		(b)
Number of days in 2015-16	366	(c)
Divide (b) by (c).	\$	(d)
Multiply (d) by (a).	\$	(e)

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 (e) above to (a) [Table 3](#).

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 (a) [Table 3](#).

#### **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 **Worksheet 2** to work out the base amount.

## Worksheet 2

Base amount for the child or student from <a href="#">Table 2</a> or (e) <a href="#">Worksheet 1</a> for a part-year claim	\$	(a)
Your child's or student's ATI for the period you maintained them	\$	(b)
Income above which the base amount begins to reduce	\$282	(c)
Take (c) away from (b).	\$	(d)
Divide (d) by 4 because your base amount is reduced by \$1 for every \$4 of ATI over \$282. Do not show cents.	\$	(e)
Take (e) away from (a). Show zero (0) if the amount is negative. Do not show cents..	\$	(f)

Transfer the amount at (f) above to (a) [Table 3](#). 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 (a) [Table 3](#).

## 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 at (a) [Table 3](#) (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 the income year 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 do not 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 2015-16, 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 or in a de facto relationship at any time during 2015-16, but during the year you separated from or were deserted by your spouse, and for the period that you will claim the sole parent base amount 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, then phone **13 28 61**.

## **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 2015-16, or
- was a full-time student and turned 25 years old during 2015-16.

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 2015-16, write **\$1,607** at (b) [Table 3](#).

### Worksheet 3

Sole parent base amount, part-year claim		
Number of days you had sole care of a child or student	\$	(a)
Multiply (a) by \$4.39.	\$	(b)

Transfer the amount at (b) above to (b) [Table 3](#).

### Invalid and invalid carer base amount

If you are entitled to a tax offset at T6 Invalid and invalid carer you are entitled to this base amount. To be eligible you must have maintained:

- your spouse who was an invalid or cared for an invalid, or
- your or your spouse's parent, who lived in Australia and who was an invalid or cared for an invalid, or
- your or your spouse's invalid child aged 16 years or older, or brother or sister aged 16 years or older

Use our [calculator](#) to determine if you are eligible for this offset and the amount you are entitled to claim. Alternatively, if you wish to manually calculate your entitlement go to **T6 Invalid and invalid carer 2016**.

If you are entitled to an offset at T6 Invalid and invalid carer, write the amount you calculated at (c) **Table 3**.

### Working out your total base amount

Use **Table 3** to work out your total base amount.

**Table 3**

<b>Total base amount</b>		
Dependent children or students, from <a href="#">Table 2</a> , <a href="#">Worksheet 1</a> or <a href="#">Worksheet 2</a>		(a)
Sole parent		(b)
Amount claimed at item <b>T6 Invalid and invalid carer tax offset</b>		(c)
Add up all of these amounts.	\$	(d)

The amount at (d) is your total base amount.

Read on.

You use the information from **Table 4** when you complete either [table 5](#) or [6](#).

**Table 4**

	<b>Fixed amount</b>	<b>Percentage of base amount</b>
Zone A	\$338	50%
Zone B	\$57	20%
Special area	\$1,173	50%
Overseas forces	\$338	50%

## Final calculation

### Multiple locations

Check **table 4** 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 **Table 5** to work out your tax offset. This will give you the greatest benefit.

Otherwise go to [Category 2](#).

## Example

Neil's usual place of residence was in zone A for 190 days and in Zone B for 40 days. **Table 4** 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 **table 5**.

## Table 5

Your fixed amount from <b>table 4</b>	\$	(a)
Your base amount from (d) <b>table 3</b>	\$	(b)
Multiply (b) by the percentage figure from <b>table 4</b> .	\$	(c)
Add (a) and (c).	\$	(d)
If you are claiming an overseas forces tax offset, the amount you can claim is (d). Go to step 2. If you are claiming a zone tax offset, read on.		
Any remote area allowance you received.	\$	(e)
Take (e) away from (d) and write the answer at	\$	(f)

(f)		
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The amount at (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 **R** item **T4** on your tax return. Do not show cents. Go to question **T5 Total net medical expenses 2016**.

## 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 4](#). This will give you the greatest benefit.

### Example 1

Your usual place of residence was in zone A for 100 days and 120 days in zone B. You would claim  $100 \div 183$  days for zone A and  $83 \div 183$  days for zone B.

### Example 2

You served 100 days in a specified overseas locality. You would claim  $100 \div 183$  days.

### Example 3

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

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 4](#) 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 [Table 6](#) to work out your claim for each zone, special area or overseas locality you were in (as in the [examples](#)).

**Table 6**

Your fixed amount from <a href="#">Table 4</a>	\$	(a)
Your base amount from (d) <a href="#">Table 3</a>	\$	(b)
Multiply (b) by the percentage figure from <a href="#">Table 4</a> .	\$	(c)
Add (a) and (c).	\$	(d)
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 the <a href="#">examples</a> )	\$	(e)
Multiply (d) by (e).	\$	(f)
Divide (f) by 183. This is the amount you can claim.	\$	(g)

### Step 2

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

**Table 7**

Total of the amounts you have worked out for each zone from (g) <a href="#">Table 6</a> .	\$	(a)
If you are claiming an overseas forces tax offset, the amount you can claim is (a). Go to step 3. If you are claiming a zone tax offset, read on.		
Any remote area allowance you received	\$	(b)
Take (b) away from (a). This is the amount you can claim.	\$	(c)

The amount at (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 **R** item **T4**. Do not show cents. Go to question T5 Total net medical expenses for disability aids, attendant care or aged care 2016.

## Selected localities within the zones and special areas

**Table 8: Zone A**

Western Australia	Northern Territory
Bidyadanga (Lagrange)	Alice Springs*
Broome*	Batchelor
Carnarvon	Darwin
Dampier	Hermannsburg
Derby	Katherine*
Goldsworthy	Pine Creek

Karratha	Santa Teresa
Marble Bar	Tindal
Newman*	
Pannawonica	
Paraburdoo	
Port Hedland*	<b>Queensland</b>
Roebourne	Camooweal
Shay Gap	Cloncurry
Tom Price*	Mount Isa*
Wittenoom	

\* Locations within 250 kilometres of these localities are also in the relevant zone.

**Table 9: Zone B**

<b>Western Australia</b>	<b>Queensland</b>
Boulder	Airlie Beach
Coolgardie	Atherton
Esperance	Augathella
Kalgoorlie*	Ayr
Kambalda	Barcaldine
Leonora	Blackall
Mullewa	Bowen

Norseman	Cairns
Northampton	Cardwell
Ravensthorpe	Charleville
Southern Cross	Charters Towers
	Clifton Beach
<b>New South Wales</b>	Collinsville
Bourke	Coppabella
Brewarrina	Cunnamulla
Broken Hill	Greenvale
Cobar	Home Hill
Collarenebri	Ingham
Lightning Ridge	Innisfail
Menindee	Longreach
Wilcannia	Mackay
	Mareeba
	Mossman
<b>Tasmania</b>	Port Douglas
Queenstown	Proserpine
Rosebery	Quilpie
	Sarina
	Tambo

<b>South Australia</b>	Townsville
Woomera	Tully
	Winton

\* Locations within 250 kilometres of these localities are also in the relevant zone.

**Table 10: Special areas**

<b>Western Australia</b>	<b>Queensland</b>
Balladonia	Boulia
Deakin	Burketown
Denham	Cooktown
Eucla	Doomadgee
Exmouth	Georgetown
Fitzroy Crossing	Helen Vale
Halls Creek	Hughenden
Kununurra	Julia Creek
Laverton	Karumba
Leinster	Kowanyama
Madura	Normanton
Meekatharra	Stamford
Mount Magnet	Thargomindah
Onslow	Weipa

Rawlinna	Windorah
Turkey Creek (Bow River)	
Wiluna	
Wyndham	<b>South Australia</b>
	Amata Aboriginal Community
	Coober Pedy
<b>Northern Territory</b>	Cook
Alyangula	Innamincka
Angurugu	Leigh Creek
Borroloola	Marree
Elliott	Nullarbor
Galiwinku	Oodnadatta
Jabiru	Penong
Lajamanu (Hooker Creek)	Roxby Downs
Maningrida	Tarcoola
Milikapiti	
Milingimbi	
Nguiu	<b>New South Wales</b>
Ngukurr	White Cliffs
Nhulunbuy (Gove)	
Numbulwar	

Oenpelli	<b>Islands and territories</b>
Papunyah	Australian Antarctic Territory
Ramingining	Cocos (Keeling) Islands
Tennant Creek	Heard Island
Yirrkala	Lord Howe Island
Yuendumu	Macquarie Island
Yulara	McDonald Islands
	Norfolk Island
	Palm Isles Group
<b>Tasmania</b>	
Furneaux Group Islands	
King Island	

There are also other locations that may be in a zone or special area. If you are unsure, phone **13 28 61**.

## Where to go next

- T5 Total net medical expenses for disability aids, attendant care or aged care 2016
- Individual tax return instructions 2016
- T3 Superannuation contributions on behalf of your spouse 2016

# T5 Total net medical expenses for disability aids, attendant care or aged care

Complete question T5 to claim a tax offset for medical expenses for disability aids, attendant care or aged care.

26 May 2016

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?

You need to know

Completing this item

Where to go next

This offset has changed. Expenses you can claim are restricted to disability aids, attendant care or aged care.

## You need to know

You can only claim this offset if you had expenses that relate to disability aids, attendant care or aged care.

**Disability aids** are items of property manufactured as, or generally recognised to be, an aid to the functional capacity of a person with a disability but, generally, will not include ordinary household or commercial appliances.

**Attendant care** expenses relate to services and care provided to a person with certain disabilities to assist with everyday living, such as the provision of personal assistance, home nursing, home maintenance, and domestic services to a person who is blind or permanently confined to bed or a wheelchair.

**Aged care expenses** relate to services and accommodation provided by an approved aged care provider to a person who is a care recipient

or continuing care recipient within the meaning of the *Aged Care Act 1997*.

**Did you pay for expenses relating to disability aids, attendant care or aged care?**

<b>No</b>	Go to question T6 Invalid and invalid carer tax offset 2016, or return to main menu Individual tax return instructions 2016.
<b>Yes</b>	Read on.

Net expenses are your total eligible medical expenses less refunds from the National Disability Insurance Scheme (NDIS) and private health insurers which you, or someone else, received or are entitled to receive. They do not include contributions to a private health insurer or travel or accommodation expenses associated with other categories of medical expenses.

This tax offset is income tested. The percentage of net expenses you can claim is determined by your adjusted taxable income (ATI) and family status. See **table 1** for more information.

**See also:**

- Adjusted taxable income (ATI) for you and your dependants

Use table 1 to work out whether you can claim this tax offset. If you are entitled to claim, we will work out your tax offset for you using the information you provide in your tax return.

**Table 1**

**Single (single at 30 June 2016 and no dependent children)**

ATI threshold	What can I claim?
\$90,000 or less	20% of net medical expenses over \$2,265
above \$90,000	10% of net medical expenses over \$5,343

**Family (with a spouse at 30 June 2016, or dependent child or children at any time during the year, or both)**

ATI threshold	What can I claim?
\$180,000 or less (plus \$1,500 for each dependent child after the first)	20% of net medical expenses over \$2,265
above \$180,000 (plus \$1,500 for each dependent child after the first)	10% of net medical expenses over \$5,343

For the purpose of calculating the ATI threshold for this offset, a dependent child is your:

- child under 21 years old
- child, 21 to 24 years old who is studying full time at school, college or university (student under 25 years old)

regardless of their income.

There is no upper limit on the amount you can claim.

When calculating your net eligible expenses you can **only** include an amount paid for your dependants who were **Australian residents for tax purposes**.

The disability aid, attendant care or aged care expenses must be for:

- you
- your spouse, regardless of their income (see the definition of spouse in **Special circumstances and glossary**)
- your children who were under 21 years old (including your adopted children, stepchildren, ex-nuptial children and children of your spouse) regardless of their income
- any other child under 21 years old whom you maintained, who was not a student, and whose ATI for the period you maintained them was less than
  - for the first child under 21 years old
    - the total of \$282 plus \$28.92 for each week you maintained them, or
    - \$1,786 if you maintained them for the whole year

- for any other child under 21 years old
  - the total of \$282 plus \$21.70 for each week you maintained them, or
  - \$1,410 if you maintained them for the whole year
- a student under 25 years old who is studying full time at school, college or university whom you maintained and whose ATI was less than
  - the total of \$282 plus \$28.92 for each week you maintained them, or
  - \$1,786 if you maintained them for the whole year
- an invalid or invalid carer if they meet the criteria listed at item **T6** and, you claimed in relation to them or could have claimed for them at item **T6** had your ATI or the combined ATI of you and your spouse not exceeded \$100,000.

**See also:**

- Adjusted taxable income (ATI) for you and your dependants 2016.

**Eligible expenses include payments:**

- to a carer who looks after a person who is blind or permanently confined to a bed or wheelchair
- for disability aids prescribed by a doctor
- for artificial limbs or eyes and hearing aids
- for maintaining a properly trained dog for guiding or assisting people with a disability (but not for social therapy)
- for residential or in-home aged care expenses.

**Residential aged care expenses** and **payments for in-home care** must have been made to an approved care provider for personal or nursing care and accommodation in respect of an approved care recipient.

An approved care recipient is a person who has been assessed by the aged care assessment team (ACAT) as eligible for residential aged care or in-home aged care.

Residential aged care payments can be for:

- daily fees
- income or means tested daily care fees
- extra service fees
- accommodation charges
- periodic payments of accommodation bonds
- amounts drawn from a lump sum accommodation bond, and
- daily accommodation payments.

**Expenses which do not qualify as aged care medical expenses**

- lump sum payments of accommodation bonds or refundable accommodation deposits for residential aged care
- interest derived by care providers from the investment of accommodation bonds or refundable deposits (because these are not payments for residential aged care)
- people who were residents of a hostel before 1 October 1997 and who did not have a personal care subsidy or a respite care subsidy paid on their behalf at the personal care subsidy rate by the Commonwealth (unless they have subsequently been reassessed and approved as a care recipient or continuing care recipient under the *Aged Care Act 1997*).

A **disability aid** for the purpose of this offset is an instrument, apparatus or device generally recognised to be an aid to the function or capacity of a person with a disability. A disability aid will improve a person's quality of life.

The purchase of a wheelchair or the maintenance of a guide dog are examples of disability aids as they help a person's daily living activities, provide assistance to alleviate the effect of the disability and enable increased participation in society.

A disability is defined as a restriction or impairment which has lasted or is likely to last, for a period of six months or more, and which restrict a person's every day activities. Such as:

- loss of sight (not corrected by glasses or contact lenses)
- loss of hearing where communication is restricted, or an aid to assist with, or substitute for, hearing is used
- speech difficulties
- chronic or recurrent pain or discomfort causing restriction
- shortness of breath or breathing difficulties causing restriction
- blackout, fits or loss of consciousness
- difficulty learning or understanding
- incomplete use of arms or fingers
- incomplete use of feet or legs
- nervous or emotional condition causing restriction
- restriction in physical activities or in doing physical work
- disfigurement or deformity
- mental illness or condition requiring help or supervision
- long-term effects of head injury, stroke or other brain damage causing restriction
- receiving treatment or medication for any other long-term condition or ailment, and still restricted
- any other long-term condition resulting in a restriction.

## **What you may need**

- Details of expenses you paid that relate to disability aids, attendant care or aged care
- Details of refunds for these expenses which you or any other person has received, or are entitled to receive, from the National Disability Insurance Scheme (NDIS) or a private health insurer

## **Completing this item**

You need to provide the net amount of your expenses paid for disability aids, attendant care or aged care. We will work out your tax

offset for you based on your ATI and family status.

To work out your net expenses, you can use the [Net medical expenses tax offset calculator](#) or use the worksheet below.

### Worksheet

Row	Calculation element	Amount
a	Add up your disability aids, attendant care or aged care expenses.	\$
b	Add up the refunds for these expenses which you or any other person has received or are entitled to receive.	\$
c	Take b away from a. This is your net medical expenses amount.	\$

Write the amount of your net medical expenses for disability aids, attendant care or aged care at **X** item **T5**.

## Where to go next

- [T6 Invalid and invalid carer tax offset 2016](#)
- [Individual tax return instructions 2016](#)
- [T4 Zone or overseas forces 2016](#)

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## T6 Invalid and invalid carer 2016

Complete question T6 if you maintained a person who was 16 years or older and received particular government payments.

20 September 2016

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?

You need to know

Completing this item

Where to go next

## 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 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 you can write your offset amount at B item T6 on page 16 of your tax return. Alternatively, 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 <b>invalid</b>	<p>who was either:</p> <ul style="list-style-type: none"><li>• your spouse</li><li>• your parent</li><li>• your spouse's parent</li><li>• your or your spouse's child, 16 years old or over</li><li>• your brother or sister, 16 years old or over</li><li>• your spouse's brother or sister, 16 years old or over</li></ul> <p>and who received either</p>

	<ul style="list-style-type: none"> <li>• a disability support pension under the <i>Social Security Act 1991</i></li> <li>• a special needs disability support pension under the <i>Social Security Act 1991</i></li> <li>• an invalidity service pension under the <i>Veterans' Entitlement Act 1986</i>.</li> </ul>
or an <b>invalid carer</b>	<p>who was either:</p> <ul style="list-style-type: none"> <li>• your spouse</li> <li>• your parent</li> <li>• your spouse's parent</li> </ul> <p>and who received a carer allowance or carer payment under the <i>Social Security Act 1991</i> in relation to caring for either</p> <ul style="list-style-type: none"> <li>• your or your spouse's child, 16 years old or over</li> <li>• your brother or sister, 16 years old or over</li> <li>• your spouse's brother or sister, 16 years old or over.</li> </ul>
or an <b>invalid carer</b>	<p>who was either:</p> <ul style="list-style-type: none"> <li>• your spouse</li> <li>• your parent</li> <li>• your spouse's parent</li> </ul> <p>who was wholly engaged in providing care to either:</p> <ul style="list-style-type: none"> <li>• your or your spouse's child, 16 years old or over</li> <li>• your brother or sister, 16 years old or over</li> <li>• your spouse's brother or sister, 16 years old or over</li> </ul> <p>and the person being cared for received a disability support pension, special needs disability support pension or invalidity service pension?</p>

For the definition of:

- **child**
- **maintaining another person**
- **spouse**

See Special circumstances and glossary 2016.

<b>No</b>	You are not eligible to claim this tax offset. Go to question T7 Landcare and water facility 2016, or return to main menu Individual tax return instructions 2016.
<b>Yes</b>	Read on.

## 2. Was your adjusted taxable income (ATI) more than \$100,000?

Before you complete this item, you must read **Adjusted taxable income (ATI) for you and your dependants 2016** or you can use the **Income tests calculator** to work out your ATI.

<b>Yes</b>	You are not eligible to claim the invalid and invalid carer tax offset. Go to question T7 Landcare and water facility 2016, or return to main menu Individual tax return instructions 2016.
<b>No</b>	Read on.

## 3. Was the invalid or invalid carer's ATI \$10,634 or more for 2015–16?

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 (ATI) for you and your dependants 2016** or use the **Income tests calculator** to work out the ATI of the person you maintained.

<b>Yes</b>	You are not eligible to claim an offset for that invalid or invalid carer.
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	Go to question T7 Landcare and water facility 2016, or return to main menu Individual tax return instructions 2016.
<b>No</b>	Read on. Your claim will be reduced where the person you maintained has an ATI of \$286 or more. The worksheets will help you to work out how much of this offset to claim.

#### 4. Did you have a spouse during 2015–16?

<b>No</b>	Go to <a href="#">Answering this question</a> .
<b>Yes</b>	Go to 5.

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

<b>No</b>	<p>If you and your spouse's combined ATI is \$100,000, or less go to <a href="#">Answering this question</a>.</p> <p>The total of your ATI and your spouse's ATI for the period they were your spouse in 2015–16, must be \$100,000 or less.</p> <p>If you had a spouse for less than 366 days in 2015–16, multiply your spouse's ATI for 2015–16 by the number of days they were your spouse and divide by 366.</p> <p>Each person's ATI includes any invalidity or disability pension they received.</p> <p>If you and your spouse's combined ATI is more than \$100,000, you are not eligible to claim this offset.</p> <p>Go to question T7 Landcare and water facility 2016, or return to main menu Individual tax return instructions 2016.</p>
<b>Yes</b>	<p>You must consider the Family Tax Benefit Part B.</p> <p>If either you or your spouse <b>were eligible for Family Tax Benefit Part B</b> for the full year, you are <b>not</b> eligible to claim the invalid and invalid carer tax offset.</p> <p>Go to question T7 Landcare and water facility 2016, or return to main menu Individual tax return instructions 2016.</p> <p>If you and your spouse <b>were not eligible for Family Tax Benefit Part B</b> for the full year, read on.</p>

## Answering 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. Then you can write your offset amount at B item T6 on page 16 of your tax return.

You can claim one tax offset in respect of each person you maintained during the income year where that person is an invalid or a carer of an invalid.

If the person you maintained was an invalid and a carer of an invalid during the income year, you cannot claim two tax offsets for maintaining that person. You can claim one tax offset for the total time that the person was an invalid or a carer of an invalid.

You can claim for your spouse only as an invalid or a carer, not both.

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

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

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

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

You can use the **Invalid and invalid carer tax offset calculator** to answer this question. Then write your invalid and invalid carer tax offset at **B** item **T6** on page 16 of your tax return.

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

- follow the steps in the worksheet table under **Completing your 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 **B** item **T6** on page 16 of your tax return.

## Completing your tax return

### Step 1

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 **worksheet 1** to work out your offset for your spouse who is an invalid or cares for an invalid.

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

Complete **worksheet 3** 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.

### Worksheet 1

Working out your offset for your spouse who is an invalid or cares for an invalid	
<p>Work out the number of days in 2015–16 when your spouse either:</p> <ul style="list-style-type: none"> <li>• was an invalid</li> <li>• cared for an invalid</li> </ul> <p>and neither of you:</p> <ul style="list-style-type: none"> <li>• were eligible for FTB Part B, or</li> <li>• received parental leave pay.</li> </ul> <p>Write this number of days at (a). If this number is 366, write \$2,588 at (d) and continue from there.</p>	(a)
Multiply (a) by \$7.07.	\$ (b)
<p>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 (s) to (v) below.</p>	

If you had more than one such period, work through (s) to (v) for each period.		
Number of days that you or your spouse were eligible for FTB Part B at a shared-care rate	(s)	\$ (c)
Multiply (s) by \$7.07.	\$ (t)	
Take your FTB shared-care percentage away from 100%.	%(u)	
Multiply (t) by (u).	\$ (v)	
If you have only one amount at (v), write it at (c). If you have several amounts at (v), add them up and write the total at (c).		
Add (b) and (c).		\$ (d)
<p>If your spouse's ATI (including any invalidity or carer payments) for the claim period was:</p> <ul style="list-style-type: none"> <li>less than \$286 <ul style="list-style-type: none"> <li>your tax offset is the amount at (d)</li> <li>write that amount at (f) and continue from there</li> </ul> </li> <li>\$286 or more <ul style="list-style-type: none"> <li>work through (w) to (z) below.</li> </ul> </li> </ul>		\$ (e)
Your spouse's ATI	\$ (w)	
Take \$282 from (w).	\$ (y)	
Divide (y) by 4 (round the result down to the nearest dollar).	\$ (z)	
Write (z) at (e).		
Take (e) away from (d). If (f) is less than \$1, you cannot claim this offset.		\$ (f)

If another person contributed to maintaining your spouse, complete (aa) and (bb) below. Otherwise the amount you can claim is at (f).	
Percentage of your contribution to the maintenance of this invalid or carer	(aa)
Multiply (f) by (aa).	\$ (bb)
The amount at (bb) is the amount you must use at step 2 for this invalid or carer, instead of the amount you have at (f) for this invalid or carer.	

## Worksheet 2

Working out your offset for an invalid or carer of an invalid, who is not your spouse, for the whole year	
If the invalid or carer's ATI (including invalidity or carer payments) was less than \$286, write \$2,588 at (k) below, and continue from there.	
If the invalid or carer's ATI (including their invalid or carer payments) was \$286 or more, write the amount at (g).	\$ (g)
Take \$282 away from (g).	\$ (h)
Divide (h) by 4 (round the result down to the nearest dollar).	\$ (j)
Take (j) from \$2,588. If (k) is less than \$1, you cannot claim this tax offset.	\$ (k)
If another person contributed to maintaining your invalid or carer complete (aa) and (bb) below. Otherwise the amount you can claim is at (k).	
Percentage of your contribution to the maintenance of this invalid or carer	(aa)
Multiply (k) by (aa).	\$ (bb)

The amount at (bb) is the amount you must use at step 2 for this invalid or carer instead of the amount you have at (k) for this invalid or carer

### Worksheet 3

Working out your offset for an invalid or carer of an invalid, who is not your spouse, for part of the year	
Number of days that you maintained the invalid or carer	(l)
Multiply (l) by \$7.07.	\$ (m)
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 (m) is your tax offset. Write it at (r), and continue from there.	
If the invalid or carer's ATI (including their invalid or carer payments) was \$286 or more, write at (n) their ATI for the period.	\$ (n)
Take \$282 away from (n).	\$ (p)
Divide (p) by 4 (round the result down to the nearest dollar).	\$ (q)
Take (q) away from (m). If (r) is less than \$1, you cannot claim this tax offset.	\$ (r)
If another person contributed to maintaining your invalid or carer, complete (aa) and (bb) below. Otherwise the amount you can claim is at (r).	
Percentage of your contribution to the maintenance of this invalid or carer	(aa)
Multiply (r) by (aa).	\$ (bb)
The amount at (bb) is the amount you must use at step 2 for this invalid or carer instead of the amount you have at (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 **B** item **T6** on page 16 of your tax return.
- You must complete income test items **IT1** to **IT7** on page 8 of your tax return.
- If you had a spouse, you must also complete **Spouse details – married or de facto** on page 8 of your tax return.

## Where to go next

- T7 Landcare and water facility 2016
- Individual tax return instructions 2016
- T5 Total net medical expenses 2016

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## T7 Landcare and water facility 2016

Complete question T7 if you have an unused 'landcare and water facility' tax offset from a previous year.

26 May 2016

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?

You need to know

Completing this item

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

<b>No</b>	Go to T8 Other non-refundable tax offsets 2016, or go back to the Individual tax return instructions 2016.
<b>Yes</b>	Read on.

### 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 for the year ending 30 June 2015.

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

### Unused net exempt income

Your brought-forward landcare and water facility tax offset must be successively reduced by any unused net exempt income derived in the year the tax offset arose and any subsequent year, provided you had a taxable income in 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. Exempt income is explained in **Amounts that you do not pay tax on 2016**.

If you have unused net exempt income and you had taxable income this year you must reduce your brought-forward landcare and water facility tax offset by 30 cents for every dollar of unused net exempt income, or by 28.5 cents for every dollar of unused net exempt income if you are a small business entity.

If you do not have any unused net exempt income, go to **Completing this item**.

If you have unused net exempt income, phone **13 28 66** for more information on how to calculate the brought-forward landcare and water facility tax offset.

## What you need

Your notice of assessment for the year ending 30 June 2015

## Completing this item

Write the amount of brought-forward landcare and water facility tax offset at **T** item **T7** on your tax return.

## Where to go next

- T8 Other non-refundable tax offsets 2016
- Individual tax return instructions 2016
- T6 Invalid and invalid carer tax offset 2016

48770

## T8 Other non-refundable tax offsets 2016

Complete question T8 to claim other non-refundable tax offsets.

26 May 2016

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?

You need to know  
Completing this item  
Where to go next

## Were you entitled to a tax offset for interest from the infrastructure borrowings scheme?

or

## Did you perform work or services in the Joint Petroleum Development Area (JPDA) of the Timor Sea?

<b>No</b>	Go to T9 Other refundable tax offsets 2016, or return to main menu Individual tax return instructions 2016.
<b>Yes</b>	Read below.

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 on your tax return (supplementary section).

### Part A

## Were you entitled to a tax offset for interest from the infrastructure borrowings scheme?

<b>No</b>	Go to <a href="#">Part B</a> .
<b>Yes</b>	Read on.

You may be able to claim a tax offset if you elected to have interest derived from your investment in infrastructure borrowings included as part of your assessable income.

## Step 1

Work out the amount of interest you received from infrastructure borrowings.

## Step 2

Multiply the amount from step 1 by the corporate tax rate percentage that applies to the entity in question.

In most cases the corporate tax rate percentage will be 30%. However, if the entity you derived interest from is a small business entity, that is, an entity with an aggregate annual turnover of less than \$2 million, the corporate tax rate percentage will be 28.5%. If you are unsure of the corporate tax rate percentage of the entity you derived interest from, contact the entity.

This is the tax offset for the interest you received. Keep a record of this amount. Read on.

## Part B

### Did you receive income for work or services performed in the Joint Petroleum Development Area (JPDA) of the Timor Sea?

<b>No</b>	Go to <a href="#">Completing this item</a> , or return to main menu Individual tax return instructions 2016.
<b>Yes</b>	Read on.

You will need a copy of the Timor Sea Treaty - Joint Petroleum Development Area instructions 2016 to work out how to deal with your JPDA income. The instruction sheet will tell you how to complete your tax return so that you receive the correct assessment.

## Completing this item

### Step 1

Add up all your tax offset amounts at this item. Write the total at **C** item **T8**. Do not show cents.

### Step 2

Complete the **Claim Type** box at the right of **C** item **T8** as follows:

- If you are claiming a tax offset under the infrastructure borrowings scheme under part A, print **I** in the **Claim Type** box.
- If you are claiming a JPDA tax offset under part B, print **H** in the **Claim Type** box.
- If you are claiming for more than one type of tax offset and code letters **H** and **I** both apply, choose the code letter that applies to the larger amount and print it in the **Claim Type** box.

## Where to go next

- T9 Other refundable tax offsets 2016
- Individual tax return instructions 2016
- T7 Landcare and water facility 2016

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## T9 Other refundable tax offsets 2016

Complete question T9 to claim other refundable tax offsets.

26 May 2016

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?

You need to know

Completing this item

Where to go next

## 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?

<b>No</b>	Go to Total supplement tax offsets 2016, or return to main menu Individual tax return instructions 2016.
<b>Yes</b>	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 on your tax return (supplementary section).

## Part A

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

<b>No</b>	Go to <a href="#">Part B</a> .
<b>Yes</b>	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.

#### See also:

- Special disability trusts - tax return lodgment instructions

## Part B

### Did you receive exploration credits?

<b>No</b>	Go to <a href="#">Completing this item</a> , or return to main menu Individual tax return instructions 2016.
<b>Yes</b>	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.

**See also:**

- Exploration Development Incentive

## Completing this item

### Step 1

Add up all your other refundable tax offset amounts at this item. Write the total at **P** item **T9**. Do not show cents.

### Step 2

Complete the **Code** box at the right of **P** item **T9** as follows:

- If you are 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 claiming a tax offset for exploration credits under part B, print **E** in the **Code** box.

If you are claiming for more than one type of tax offset and code letters **S** and **E** both apply, print **M** in the **Code** box.

## Where to go next

- Total supplement tax offsets 2016
- Individual tax return instructions 2016
- T8 Other non-refundable tax offsets 2016

48922

## Total supplement tax offsets 2016

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

26 May 2016

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?

You need to know

Completing this item

Where to go next

### Did you claim any tax offsets at items T3, T4, T6, T7, T8 and T9?

<b>No</b>	Go to step 4, or return to main menu Individual tax return instructions 2016
<b>Yes</b>	Go to step 1.

#### Step 1

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

#### Step 2

Write the amount from step 1 at **Total supplement tax offsets** on page 16 of your tax return. Do not show cents.

### Step 3

Transfer the amount you wrote at **Total supplement tax offsets** to **T** on page 5 of your tax return.

### Step 4

Go to Total tax offsets 2016.

## Where to go next

- A4 Amount on which family trust distribution tax has been paid 2016
- Individual tax return instructions 2016
- T9 Other refundable tax offsets 2016

48772

## Our commitment to you

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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.

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