



Tax return

Instruction on how to complete each question in your paper tax return.

Completing individual information on your tax return 2012



Helps you to accurately complete individual information in your tax return and avoid delays in processing.

Income questions 1-12



How to complete income questions 1 to 12 in your paper tax return.

Deduction questions D1-D10



How to complete deduction questions D1 to D10 in your paper tax return.

Losses question L1



How to complete the losses question L1 in your paper tax return.

Tax offset questions T1-T6



How to complete the tax offset questions T1 to T6 in your paper

Medicare levy questions M1-M2

How to complete the Medicare levy questions M1 and M2 in your paper tax return.

Private health insurance policy details 2012

Complete this question if you were covered by private health insurance or paid for a dependant-person-only policy.

Flood levy exemption

Complete this item on your tax return if you are eligible to claim an exemption from paying the flood levy.

Adjustment questions A1-A3

How to complete the adjustment questions A1 to A3 in your paper tax return.

Income test questions IT1-IT7

How to complete the income test questions IT1 to IT7 in your paper tax return.

Spouse details - married or de facto 2012

Complete this question if you had a spouse during 2011-12.

Adjusted taxable income (ATI) for you and your dependants 2012

Work out your adjusted taxable income and if you're eligible for

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Completing individual information on your tax return 2012

Helps you to accurately complete individual information in your tax return and avoid delays in processing.

Last updated 1 June 2012

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[Your tax file number](#)

[Are you an Australian resident?](#)

[Will you need to lodge an Australian tax return in the future?](#)

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[Deceased estate](#)

It is important that you complete the Individual information on pages 1 and 2 of your tax return accurately to avoid delaying your notice of assessment. We have provided explanations below for the tax-related items so that you can complete these sections correctly.

If you are not sure whether you have to lodge a tax return see [Do I need to lodge a tax return?](#) for more information.

Your tax file number

Your tax file number (TFN) is shown on your payment summary, as well as on your last notice of assessment. You do not have to quote your TFN on your tax return, but your assessment may be delayed if you do not. If you are new to the tax system and don't have a TFN, phone **13 28 61**.

Are you an Australian resident?

You must print **X** in the **YES** box if you were an Australian resident for tax purposes for all of 2011-12. If you were not an Australian resident for tax purposes for all of 2011-12 print **X** in the **NO** box.

Generally, we consider you to be an Australian resident for tax purposes if:

- you have always lived in Australia or you have come to Australia and live here permanently
- you have been in Australia continuously for six months or more, and for most of that time you worked in the one job and lived at the same place
- you have been in Australia for more than six months during 2011-12, unless your usual home is overseas and you do not intend to live in Australia
- you go overseas temporarily and you do not set up a permanent home in another country, or
- you are an overseas student who has come to Australia to study and are enrolled in a course that is more than six months long.

If you need help in deciding whether or not you are an Australian resident for tax purposes, we have online tools to help you. Go to [Are you a resident?](#) if you have recently arrived in Australia, or [Determination of residency status - leaving Australia](#) if you have left Australia or intend to leave Australia soon.

Has your residency status changed?

If your residency status for tax purposes changed during 2011-12, that is, you were an Australian resident for part of 2011-12, you will need to answer yes to this question and complete item **A2** on page 7 of your tax return. We need this information to work out your tax-free threshold.

Will you need to lodge an Australian tax return in the future?

This may be your last tax return if:

- your annual taxable income in the future will be below the tax-free threshold (\$18,200 for 2012-13)

- your only source of income in the future will be an Australian Government pension
- you will become eligible for the senior Australians tax offset in 2012-13, and your rebate income is below the threshold for lodging a tax return this year (for threshold levels and eligibility for 2011-12, see [Do you need to lodge a tax return?](#))
- you are moving overseas permanently, or
- you are 60 years old or older and your only source of income is from superannuation benefits (both lump sum and income streams) that have already been subject to tax in the superannuation fund.

Depending on your situation, print **X** in the **YES**, **NO** or **DON'T KNOW** box.

Electronic funds transfer (EFT)

Direct refund

Complete your account details even if you have provided them to us before. Joint accounts are acceptable.

Print the following:

- the bank state branch (BSB) number - do not include spaces or hyphens; this six digit number identifies the financial institution
- the account number - do not include spaces; this number should not have more than nine characters
- the account name - as shown on your bank account records, with spaces between each word and between initials; if your account name has more than 32 characters, provide the first 32 characters only.

Deceased estate

Print DECEASED ESTATE on the top of page 1 of the tax return and at the question **Will you need to lodge an Australian tax return in the future?** print **X** in the **NO** box. The executor or administrator of the estate must sign the tax return on behalf of the deceased person and send it to us.

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Private health insurance policy details 2012

Complete this question if you were covered by private health insurance or paid for a dependant-person-only policy.

Last updated 1 June 2012

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[Did you have private health insurance at any time from 1 July 2011 to 30 June 2012?](#)

[Answering this question](#)

[Completing your tax return](#)

 Private health insurance policy details image from Tax return for individuals form

You need to complete this item if you claimed a tax offset at item **T5 - Private health insurance** or you were directed to provide this information at question **M2 - Medicare levy surcharge**.

Did you have private health insurance at any time from 1 July 2011 to 30 June 2012?

NO	<ul style="list-style-type: none">Go to question <u>M1 - Medicare levy reduction or exemption</u>, orreturn to main menu <u>Individual tax return instructions</u>.
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YES	Read below.
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You must complete item **M2 - Medicare levy surcharge**, it is compulsory.

Answering this question

You will need your statements from your registered health insurers.

If you did not receive a statement, contact your insurer. If you do not have a statement because your employer paid the premium, contact your insurer or employer.

You may have been covered by a family policy even though you or your employer did not pay the premium. You can show the type of cover you had under that policy at this item.

Helpful hint

You can download your private health insurance details online any time using the pre-filling service in e-tax. Go to **Pre-filling 2012-2015**.

Completing your tax return

Use the information shown on your statements to complete your tax return.

If you had more than three policies, go to step 4.

Step 1

Print the identification code of each of your health insurers at **BHealth insurer ID** on page 6 of your tax return.

Step 2

Write each of your private health insurance membership numbers at **CMembership number**.

Step 3

In the **Type of cover** box, print the code letter from each of your statements. If you don't have a statement, print the code letter from

the table in the next column that best describes the type of health insurance cover you had.

Type of cover	Code letter
General cover (also known as 'extras')	A
Hospital cover	H
Combined hospital and general cover	C

If you changed the cover under a policy during the year, print the code letter for the highest level of cover.

You have finished this question. Go to question [M1 - Medicare levy reduction or exemption](#).

Step 4

If you had more than three policies during the year, complete steps 1 to 3 for the first three policies. Then, on a separate sheet of paper, print SCHEDULE OF ADDITIONAL INFORMATION - PRIVATE HEALTH INSURANCE POLICY DETAILS. Print your name, address and tax file number, and list the health insurer's ID code, your membership number and the type of cover for each of the other policies you held. Attach your schedule to page 2 of your tax return. Print **X** in the **YES** box at *Taxpayer's declaration* question **2a** on page 12 of your tax return.

Tax tip

To check if your health insurer is a registered private health insurer, visit the Private Health Insurance Administration Council website at www.phiac.gov.au

QC 25711

Flood levy exemption

Complete this item on your tax return if you are eligible to claim an exemption from paying the flood levy.

On this page

[Were you, or a child you principally care for, or an immediate family member* affected by a natural disaster in 2010–11 or 2011–12?](#)

[Completing your tax return](#)

This is a new question.

You must complete this item if you are eligible to claim an exemption from paying the flood levy.

A temporary one-year flood levy applies to your taxable income for the 2011–12 income year.

If your taxable income is:

- from \$50,001 to \$100,000 then the levy is 0.5% of any taxable income over \$50,000
- more than \$100,000 then the levy is \$250 plus 1.0% of any taxable income over \$100,000.

No flood levy is payable if:

- your taxable income is less than \$50,001, or
- an exemption applies to you because you, an immediate family member or a child you principally care for were affected by a natural disaster in the 2010–11 or 2011–12 income year.

We will work out your flood levy and include it on your notice of assessment.

Were you, or a child you principally care for, or an immediate family member* affected by a natural disaster in 2010–11 or 2011–12?

* An immediate family member for the purposes of the flood levy exemption is your spouse, child, parent, brother, sister or legal guardian, who was an Australian citizen.

NO	<ul style="list-style-type: none"> • Leave item F blank on your tax return. We will work out your flood levy and include it on your notice of assessment. Go to Adjustments question A1 - Under 18, or • return to main menu Individual tax return instructions
YES	Read on.

Completing your tax return

Step 1

Were you eligible for an Australian Government Disaster Recovery Payment for a natural disaster **and** received the payment by 30 June 2012?

YES	You are exempt. Go to step 7 .
NO	Read on.

Step 2

Was a declaration made under the Natural Disaster Relief and Recovery Arrangements in relation to a disaster that occurred during the period 1 July 2010 to 30 June 2012 and that disaster:

- affected you or a child you principally care for or
- directly resulted in the death of a member of your immediate family?

YES	Go to step 3 .
NO	Go to step 6 .

Step 3

Were both of the following conditions satisfied at the time of the disaster:

- you were at least 16 years old or were receiving a social security payment from Centrelink, **and**
- you were an Australian resident for social security purposes?

You are an Australian resident for social security purposes if you reside in Australia and are:

- an Australian citizen
- the holder of a permanent visa, or
- the holder of a protected special category visa (you were in Australia on 26 February 2001 or for 12 months in the two years prior to that date, or you were assessed as protected before 26 January 2004).

YES	Go to <u>step 4</u> .
NO	Go to <u>step 6</u> .

Step 4

Did at least one of the following conditions apply?

- As a direct result of the declared natural disaster, your spouse, child, parent, brother, sister or legal guardian, who was an Australian citizen, died.
- As a result of the declared natural disaster your principal place of residence was without electricity, or water, or gas, or sewerage service, or another essential service for at least 48 hours.
- As a direct result of the declared natural disaster:
 - you were injured and were admitted to hospital because of the injury (or would have been admitted to hospital under normal circumstances)
 - you were unable to gain access to your principal place of residence for at least 24 hours
 - you were stranded in your principal place of residence for at least 24 hours, or

- your principal place of residence was destroyed or sustained major damage.

Major damage means any of the following:

- the residence is structurally unsound
- the interior of the residence is contaminated by sewerage
- at least one quarter of the interior of the residence is damaged
- at least one quarter of the interior of the residence is exposed to the elements.

YES	You are exempt. Go to step 7 .
NO	Go to step 5 .

Step 5

Were you the principal carer of a dependent child under 16 years old who met any of the conditions listed at Step 4?

YES	You are exempt. Go to step 7 .
NO	Go to step 6 .

Step 6


Are you a New Zealand citizen who was eligible for and received an ex-gratia payment from Centrelink for a natural disaster that occurred in the period 1 July 2010 to 30 June 2012?

YES	You are exempt. Go to step 7 .
NO	Leave item F blank on your tax return. We will work out your flood levy and include it on your notice of assessment. Go to Adjustments question A1 - Under 18 .

Step 7

Print **X** in the box at the right of **F**.

You have now completed the flood levy exemption question.

 Further Information

For more information about the flood levy and natural disasters:

- go to [Flood levy information for individuals](#)
- phone us on **13 28 61**.

Where to go next

- continue to question [A1 - Under 18](#)
- return to main menu [Individual tax return instructions](#)
- go back to question [M2 - Medicare levy surcharge](#)

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Spouse details – married or de facto 2012

Complete this question if you had a spouse during 2011-12.

Last updated 1 June 2012

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[In 2011-12, did you have a spouse and fit into any of the above categories?](#)

[Answering this question](#)

[Completing your tax return](#)

Your spouse includes another person (whether of the same sex or opposite sex) who:

- you were in a relationship with that was registered under a prescribed state or territory law,
- although not legally married to you, lived with you on a genuine domestic basis in a relationship as a couple.

You must complete this section if you had a spouse during 2011-12 and:

- you consent to use part or all of your 2012 tax refund to repay your spouse's Family Assistance Office (FAO) debt, or
- you completed any of the following items:

T1	Spouse (without dependent child or student) tax offset
T2	Senior Australians tax offset
T3	Pensioner tax offset
M1	Medicare levy reduction or exemption
M2	Medicare levy surcharge, and you printed X in the No box at E
T7	Superannuation contributions on behalf of your spouse (on the tax return, supplementary section)
T10	Dependent relative tax offset (on the tax return, supplementary section)
T13	Entrepreneurs tax offset (on the tax return, supplementary section) but only if you are required to or choose to complete steps 8-10 in <u>T13 - Entrepreneurs tax offset</u> .

In 2011-12, did you have a spouse and fit into any of the above categories?

NO	Go to <u>Checklist - tax return</u> , or
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	return to main menu Individual tax return instructions
YES	Read below.

If your spouse's income for any of the labels below is zero, you must write 0 at those items on your tax return.

Answering this question

You will need:

- your spouse's *PAYG payment summary - individual non-business*
- the relevant distribution statements, if any, for trust income and family trust distribution tax
- if your spouse has child support obligations, the details of the amount of child support they paid (your spouse can get this information from the Child Support Agency)
- if your spouse received foreign income, the details of the amount of foreign income received
- if your spouse had financial investment losses, the net financial investment loss amount
- if your spouse had rental property losses, the net rental property loss amount
- if your spouse has claimed a deduction for personal superannuation contributions, the details of the amount claimed.

If you had more than one spouse during 2011-12, complete this section with the details for your spouse on 30 June 2012, or your latest spouse.

Completing your tax return

Step 1

Print your spouse's name in the boxes provided on page 9 of your tax return.

Step 2

Write your spouse's date of birth at **K** and print **X** in the relevant box for your spouse's sex. We use these details to work out whether your spouse is below the age-pension age.

Step 3

If you had a spouse for the full year, 1 July 2011 to 30 June 2012, print **X** in the **Yes** box at **L**.

If you did not have a spouse for the full year, print **X** in the **No** box at **L** and write the dates you had a spouse between 1 July 2011 and 30 June 2012 at **M** and **N**.

Step 4

If you completed items **T1**, **T2**, **T3**, **M1** or **M2**, or items **T7**, **T10** or **T13** on the supplementary section of your tax return, follow the instructions below.

If you completed ...	you need to complete (where applicable)
item T1	O, S, Q, A, B, C, D and E
item T2 or T3	O, T, S, P, Q, A and D
item M1 (V or W)	O
item M1 (Y only)	O and F, if you had a spouse on 30 June 2012
item M2 and you printed X in the No box at E	O, T, U, S, A, D and F, if you had a spouse for all of 2011-12 or your spouse died during the year
item T7	O, S and A
item T10	O, S, Q, A, B, C, D and E
item T13	O, S, A, and D, if you had a spouse on 30 June 2012

At **O**, write your spouse's 2011-12 taxable income. If this amount is zero, write 0. This amount can usually be obtained from your spouse's

tax return or notice of assessment. If your spouse does not have to lodge a tax return, provide an estimate of their taxable income.

At **T**, write any amount of net income of a trust that the trustee was liable to pay tax on because your spouse was under a legal disability, for example, they were a bankrupt, were a person who was declared legally incapable because of a mental condition or were under 18 years old on 30 June 2012. (Do not include any amount that has already been included in your spouse's taxable income, for example, at **O**.) If this amount is zero, write 0. Check the trust distribution statements.

At **U**, write the total distributions to your spouse on which family trust distribution tax has been paid which they would have had to show as assessable income if the tax had not been paid. If this amount is zero, write 0. Check the trust distribution statements.

At **S**, write the total of the reportable fringe benefits amounts shown on your spouse's payment summaries, and write the total. If this amount is zero, write 0.

At **P**, write the amount of Australian Government pensions and allowances that your spouse received in 2011-12 (not including exempt pension income). If this amount is zero, write 0. Australian Government pensions and allowances are listed at question **6 - Australian Government pensions and allowances**.

At **Q**, write the amount of any exempt pension income that your spouse received in 2011-12. Make sure you include only your spouse's exempt pension income. If this amount is zero, write 0. Exempt income is listed in **Amounts you do not pay tax on**.

At **A**, write your spouse's reportable superannuation contributions. Reportable superannuation contributions are the sum of reportable employer superannuation contributions and personal deductible superannuation contributions (see question **D12 - Personal superannuation contributions**). If this amount is zero, write 0.

Step 1

Add up the reportable employer superannuation contributions amounts shown on your spouse's payment summaries.

Step 2

If your spouse claimed a deduction for personal superannuation contributions at item **D12** on their tax return (supplementary section), add the deduction amount to the result from step 1.

Step 3

Write your spouse's reportable superannuation contributions amount at **A**.

At **B**, if your spouse received any of the following tax-free government pensions, then write the total amount they received for the income year:

- a special rate disability pension under Part 6 of Chapter 4 of the *Military Rehabilitation and Compensation Act 2004*
- a payment of compensation under section 68, 71 or 75 of the *Military Rehabilitation and Compensation Act 2004*
- a payment of compensation mentioned in paragraph 234(1)(b) of the *Military Rehabilitation and Compensation Act 2004*.

If this amount is zero, write 0

At **C**, write the target foreign income your spouse received during the income year. Your spouse's target foreign income is:

- any income amount earned, derived or received from sources outside Australia for your spouse's own use or benefit that is neither included in your spouse's taxable income nor received in the form of a fringe benefit, or
- periodical payments or benefits by way of gifts or allowances from a source outside Australia that are neither included in your spouse's taxable income nor received in the form of a fringe benefit.

It includes any foreign income that is not taxable in Australia. You must include any exempt foreign employment income shown at **N** item **20** on your spouse's tax return. All foreign income must be translated (converted) to Australian dollars before you complete this label. If this amount is zero, write 0.

At **D**, write your spouse's total net investment loss. Your spouse's total net investment loss is the sum of any net financial investment loss and any net rental property loss. If this amount is zero, write 0. The information and worksheets at questions **IT5** and **IT6** will help you to complete this label.

At **E**, write the total amount of child support your spouse provided to another person. The amount of child support provided is the total amount of any payments or benefits that your spouse was required to pay or provide to another person to maintain their natural or adopted

child. However, you do not count any payments or benefits made or provided to you by your spouse unless you live apart on a permanent or indefinite basis. If this amount is zero, write 0.

At **F**, write the superannuation lump sum that you included at (k) in worksheet 1 for item **M2 - Medicare levy surcharge**, if it was part of your spouse's taxable income. If this amount is zero, write 0.

Step 5

If you **do not** consent to use part or all of your 2012 tax refund to repay any Family Assistance Office (FAO) debt of your spouse, print **X** in the **No** box. You have finished this section.

If you do consent, read below.

Answer yes to this question only if **all** of the following apply to you.

- You were the spouse of a family tax benefit (FTB) claimant or the spouse of a child care benefit claimant on 30 June 2012 and your income was taken into account in their claim.
- Your spouse has given you authority to quote their customer reference number (CRN) on your tax return (if your spouse does not know their CRN, they can contact the FAO).
- Your spouse has a debt due to the FAO or expects to have an FAO debt for 2012.
- You expect to receive a tax refund for 2012.
- You consent to use part or all of your refund to repay your spouse's FAO debt.

If you consent, print **X** in the **Yes** box. You must complete your spouse's CRN at **Z**, and sign and date the consent.

Where to go next

- go to [Checklist - tax return](#).
- return to main menu [Individual tax return instructions](#)
- go back to [IT7 - Child support you paid](#)

Adjusted taxable income (ATI) for you and your dependants 2012

Work out your adjusted taxable income and if you're eligible for certain tax offsets.

Last updated 4 September 2012

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[What is maintaining a dependant?](#)

[What is ATI?](#)

[How to work out ATI](#)

Who is a dependant?

A dependant can be:

- your spouse (see the definition of spouse in [Special circumstances and glossary](#))
- your parent or your spouse's parent
- a child who is under 21 years old (see the full definition of child in [Special circumstances and glossary](#)), who is not a student
- a student under 25 years old who is studying full time at school, college or university

- a child-housekeeper (your child of any age who kept house for you full time)
- an invalid relative (your or your spouse's child, brother or sister) 16 years old or older who:
 - receives a disability support pension or a special needs disability support pension under the *Social Security Act 1991*, or
 - has a certificate from a Commonwealth-approved doctor certifying a continuing inability to work
- an invalid spouse who:
 - is paid a disability support pension or a special needs disability support pension, or
 - has been certified as having a continuing inability to work by a medical officer of the Health Department or by a medical practitioner appointed to examine claimants for disability support pensions
- a carer spouse (see definition of carer spouse).

A dependant needs to be an Australian resident for tax purposes (see Completing individual information on your return form). If you have a dependant of a kind listed above (not including your or your spouse's parent, invalid brother or invalid sister) who was waiting to migrate to Australia in 2011-12, and you were taking the necessary and timely steps for their migration, we will consider that dependant to be a resident at all times you were a resident.

If you want to claim a tax offset for your dependants you need to work out your and your dependants' adjusted taxable income (ATI) for the relevant period to determine:

- whether you are eligible for a tax offset, and
- the amount of the tax offset you are entitled to.

The relevant period is identified in the questions dealing with the particular tax offset you wish to claim. This may be all of the 2011-12 income year or a period during 2011-12.

What is maintaining a dependant?

You maintained a dependant if any of the following applied:

- you and your dependant lived in the same house
- you gave your dependant food, clothing and lodging
- you helped them to pay for their living, medical and educational costs.

If you had a spouse for the whole of 2011-12 and your spouse worked at any time during the year, we still consider you to have maintained your spouse as a dependant for the whole income year.

We consider you to have maintained a dependant even if the two of you were temporarily separated, for example, due to holidays or overseas travel.

If you maintained a dependant for only part of the year, you may need to adjust your claim accordingly.

What is ATI?

The following amounts are used to calculate a person's ATI:

- the person's taxable income
- the person's reportable employer superannuation contributions (see [IT2 - Reportable employer superannuation contributions](#) for a more detailed explanation of what this is)
- the person's deductible personal superannuation contributions (see [D12 - Personal superannuation contributions](#) for a more detailed explanation of what this is)
- the person's adjusted fringe benefits (total reportable fringe benefits amounts multiplied by 0.535)
- certain tax-free government pensions or benefits received by the person (this does not include all government pensions and benefits that are exempt from income tax (see [IT3 - Tax-free government pensions or benefits for the purposes of the income tests](#) for more information on what pensions and benefits are included))
- the person's target foreign income (income and certain other amounts from sources outside Australia not included in your taxable

income or received as a fringe benefit (see [IT4 - Target foreign income](#) for a more detailed explanation of what this is)

- the person's net financial investment loss (the amount by which the person's deductions attributable to financial investments exceeded their total financial investment income (see [IT5 - Net financial investment loss](#) for a more detailed explanation of what this is)
- the person's net rental property loss (the amount by which the person's deductions attributable to rental property exceeded their rental property income (see [IT6 - Net rental property loss](#) for a more detailed explanation)
- any child support payments the person provided to another person (see [IT7 - Child support you paid](#) for an explanation of what these are).

How to work out ATI

You can use either our [Income tests calculator](#) or [worksheet 1](#).

If you are working out the ATI of a person for the whole year, you can get the amounts for **worksheet 1** from the person's tax return. **Table 1** shows you where the relevant amounts are on the tax return.

Table 1	
Working out ATI	
For worksheet 1:	The amount comes from:
(a)	TAXABLE INCOME OR LOSS on page 4 of the tax return
(b)	T item IT2 on page 8 of the tax return
(c)	H item D12 on page 15 of the supplementary section of the tax return
(d)	U item IT3 on page 8 of the tax return

(e)	V item IT4 on page 8 of the tax return
(f)	X item IT5 on page 8 of the tax return
(g)	Y item IT6 on page 8 of the tax return
(h)	W item IT1 on page 8 of the tax return, multiplied by 0.535 and rounded down to the nearest dollar
(j)	Z item IT7 on page 8 of the tax return.

If you are working out a dependant's ATI for part of the year, you cannot use the figures from their tax return. Instead, you must work out the amounts for the relevant period and complete the worksheet using these figures. The instructions at each offset question will tell you what to do.

If you are completing a tax return for a deceased person, or your spouse died during the year and you need to know their ATI for the whole of 2011-12, their ATI is the amount at (k) below:

- divided by the number of days the person was alive in 2011-12, and
- multiplied by 366.

This is the deceased person's ATI for the whole of 2011-12.

Worksheet 1				
Working out a person's ATI for the relevant period				
		You	Dependant 1	Depend 2
The period for which you need to work out the person's ATI	from:	1/7/2011		
	to:	30/6/2012		
The person's taxable income	(a)	\$	\$	\$

for the period. If taxable income is a loss, write 0 at (a).				
The person's reportable employer superannuation contributions for the period	(b)	\$	\$	\$
The person's deductible personal superannuation contributions for the period	(c)	\$	\$	\$
The person's tax-free government pensions or benefits for the period	(d)	\$	\$	\$
The person's target foreign income for the period	(e)	\$	\$	\$
The person's net financial investment loss for the period	(f)	\$	\$	\$
The person's net rental property loss for the period	(g)	\$	\$	\$
The person's adjusted fringe benefits for the period	(h)	\$	\$	\$

Add all the amounts from (a) to (h).	(i)	\$	\$	\$
Child maintenance the person provided to a third party for the period	(j)	\$	\$	\$
Take (j) away from (i). This is the person's ATI for the period.	(k)	\$	\$	\$

QC 25700

Our commitment to you

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

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

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

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

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