



 [Print whole section](#)

## Tax return

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

### **Completing individual information on your tax return 2023**



Help to make sure you accurately complete the 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-T2**



How to complete the tax offset questions T1 and T2 in your

## **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 2023**



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

## **Adjustment questions A1-A4**



How to complete the adjustment questions A1 to A4 in your paper tax return.

## **Income test questions IT1-IT8**



How to complete the income test questions IT1 to IT8 in your paper tax return.

## **Spouse details – married or de facto 2023**



Complete this question if you had a spouse during 2022-23.

## **Adjusted taxable income for you and your dependants 2023**



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

# Completing individual information on your tax return 2023

Help to make sure you accurately complete the individual information in your tax return and avoid delays in processing.

**Last updated** 25 May 2023

## On this page

[Things you need to know](#)

[Your tax file number \(TFN\)](#)

[Are you an Australian resident?](#)

[Were you in Australia on a 417 or 462 or 408 working holiday visa at any time during 2022–23?](#)

[Has any part of your name changed since completing your last tax return?](#)

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

[Deceased estate](#)

[Electronic funds transfer \(EFT\)](#)

[Where to go next](#)

## Things you need to know

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 you need to lodge a tax return? 2023](#).

## Your tax file number (TFN)

You will find your TFN:

- on your myGov account linked to the ATO
- on your **income statement**
- 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, go to **Tax file number**.

## **Are you an Australian resident?**

If you were an Australian resident for tax purposes for **all** of 2022–23, print **X** in the **Yes** box.

If you were an Australian resident for tax purposes for **part** of 2022–23, print **X** in the **Yes** box and complete **A2** on page 7 of your tax return. We need this information to work out your tax-free threshold.

If you were 'not an Australian resident for tax purposes' for **all** of 2022–23, 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 2022–23, 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, go to **Your tax residency**.

## Were you in Australia on a 417 or 462 or 408 working holiday visa at any time during 2022–23?

If you were in Australia on a 417 or 462 or 408 working holiday visa at any time during 2022–23, you must also complete **A4** on page 7 of your tax return. Complete this question to avoid being taxed at a higher rate.

A 408 working holiday visa is a 408 Pandemic Event visa granted to you to allow you to remain in Australia following the expiry of your 417 or 462 WHM visa.

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

To find out how to update your name on our records, go to [Update your name](#).

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

This may be your last tax return if one of the following applies:

- Your annual taxable income in the future will be below the tax-free threshold (\$18,200 for 2023–24).
- Your only source of income in the future will be an Australian Government pension.
- You will become eligible for the seniors and pensioners tax offset in 2023–24, and your rebate income is below the threshold for lodging a tax return this year (for threshold levels and eligibility for 2022–23, see [Do you need to lodge a tax return? 2023](#)).
- You are moving overseas permanently.

Depending on your situation, print **X** in the **Yes**, **No** or **Don't know** box.

## Deceased estate

Print:

- **Deceased estate** on the top of page 1 of the tax return
- **X** in the **No** box at **Will you need to lodge an Australian tax return in the future?**

The executor or administrator of the estate must sign the tax return.

## Electronic funds transfer (EFT)

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

- Bank State Branch (BSB) number (this number has 6 digits, do not include spaces or hyphens)
- account number (this number has no more than 9 digits, do not include spaces or hyphens)
- account name, for example JQ Citizen. Do not show account type, such as cheque, savings, mortgage offset in the account name. Include spaces between each word and initials where required. If this exceeds 32 characters, provide the first 32 characters only.

Your refund can only be paid into a recognised financial institution account located in Australia.

## Where to go next

- Go to question 1 Salary or wages 2023.
- Return to main menu Individual tax return instructions 2023.

QC 71863

## Private health insurance policy details 2023

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

## On this page

[Things you need to know](#)

[What you need to answer this question](#)

[Completing your tax return](#)

[Where to go next](#)

## Things you need to know

We will use the information you provide at this question to work out your share of any private health insurance rebate entitlement. This may result in a tax offset or liability.

If you do not have your own policy, you may be covered as a dependent person on your family policy if you were under 32 years old or have a disability. You should talk to your health insurer if you want to change your policy or add other dependants to your family policy. For this question, the definition of a dependent person is affected by the rules of your health fund. If you are unsure about whether this applies to you, check your family private health insurance policy details or contact your insurer.

### At any time during 2022–23:

- were you covered by a private health insurance policy, or
- did you pay for a dependent-person-only policy?

No	Go to question A1 Under 18 2023, or return to main menu Individual tax return instructions 2023.
Yes	Read on.

## What you need to answer this question

It is optional for registered health insurers to provide you with a private health insurance statement. A statement will only be provided if you


request one from your registered health insurer.

You may need a private health insurance statement when lodging your tax return. Contact your health insurer for a statement to ensure you use the correct details when completing your tax return.

If you were covered as a dependent person on a family policy, use the information shown on the statement for that policy.

Your tax return may be delayed if you do not use your statement and the private health insurance details you provide are incorrect.

If you are an overseas visitor who is not eligible for Medicare, and therefore not entitled to any private health insurance rebate, do not complete **Private health insurance policy details** in your tax return.

To check whether your health insurer is a registered private health insurer, see the [Australian Prudential Regulation Authority](#) .

## Completing your tax return

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

In most cases, there will be 2 rows of information on your private health insurance statement. One row relates to premiums you paid and rebates you received before 1 April, and the other row relates to premiums you paid and rebates you received on or after 1 April. Transfer to your income tax return both rows of information as they appear on your private health insurance statement.

Transfer all rows of information separately to your tax return, as they appear on your private health insurance statement. Do not combine the rows of information.

If you had more than one private health insurance policy, complete the following steps for each row of information on your statement for each policy.

If you have more than 4 rows of information on your statement, you will need to provide additional information. Complete the following steps for the first 4 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 your answer for each step. Attach your schedule to page 3 of your tax return. Print

**X** in the **Yes** box at **Taxpayer's declaration** question **2** on page 10 of your tax return.

## Step 1

Transfer the health insurer **ID** shown at **B** on your statement to label **B Health insurer ID** on page 7 of your tax return.

## Step 2

Transfer your private health insurance membership number, shown at **C** on your statement to label **C Membership number** on your tax return.

## Step 3

**Were you covered as a dependent person on a private health insurance policy?**

<b>Yes</b>	<p>You are not entitled to a private health insurance rebate; however you may be exempt from paying the Medicare levy surcharge.</p> <p>Print <b>F</b> in the <b>Tax claim code</b> box in your tax return. If you have more than one row of information to transfer from your statement to your tax return that relate to the same membership number, print <b>F</b> in the <b>Tax claim code</b> box in each row.</p> <p>You have now finished this question, go to <a href="#">Where to go next</a>.</p>
<b>No</b>	Read on.

## Step 4

Transfer the whole dollar amount shown at **J** on your statement to label **J Your premiums eligible for Australian Government rebate** in your tax return. Do not show percentage figures at label **J**.

## Step 5

Transfer the whole dollar amount shown at **K** on your statement to label **K Your Australian Government rebate received** in your tax return. Do not show percentage figures at label **K**.

## Step 6

Transfer the number shown at **L** on your statement to label **L Benefit Code** in your tax return.

## Step 7

Work out your tax claim code.

**On 30 June 2023, were you**

Single?	Go to <a href="#">step 8</a> .
Married or de facto? (If your spouse died during 2022–23 and you did not have another spouse on or before 30 June 2023, you are treated as if you had a spouse on 30 June 2023).	Go to <a href="#">step 9</a> .

## Step 8

Select the code letter that best describes your circumstances.

### Tax claim codes – single

Code	Explanation
<b>A</b>	You have no dependants.
<b>B</b>	You have a dependent child (they can be your child or a sibling who is dependent on you for economic support), or you paid for a dependent-person-only policy.  If you are a single parent with a dependent child, select tax claim code <b>B</b> to ensure that we apply the family thresholds to work out your private health insurance rebate entitlement.

Print the code letter in the **Tax claim code** box in your tax return. If you have more than one row of information to transfer from your statement to your tax return that relate to the same membership number, print the same code letter in the **Tax claim code** box in each row.

You have now finished this question, go to [Where to go next](#).

## Step 9

Are you claiming your spouse's share of the rebate?

You can choose to claim your spouse's share of the rebate on their behalf if both of you meet all of the following 3 criteria. Both of you:

- were covered under the same policy
- were covered for the same period of time
- were together on 30 June 2023.

Alternatively, your spouse can claim for both of you. You and your spouse must agree that only one of you will claim.

<b>Yes</b>	Print <b>C</b> in the <b>Tax claim code</b> box in your tax return. If you have more than one row of information to transfer from your statement to your tax return that relate to the same membership number, print <b>C</b> in the <b>Tax claim code</b> box in each row. Go to <a href="#">step 11</a> .
<b>No</b>	Read on.

## Step 10

Select the code letter that best describes your circumstances.

### Tax claim codes – married or de facto

<b>Code</b>	<b>Explanation</b>
<b>C</b>	You are claiming your share of the rebate, or you are a parent claiming for a dependent-person-only policy.
<b>E</b>	Your spouse is claiming your share of the rebate.

Print the code letter in the **Tax claim code** box in your tax return. If you have more than one row of information to transfer from your statement to your tax return that relate to the same membership number, print the same code letter in the **Tax claim code** box in each row.

You have now finished this question, go to [Where to go next](#).

## Step 11

You must provide information about your spouse's private health insurance in the Private health insurance policy details section of your tax return.

You will need your spouse's private health insurance statement.

Repeat steps 1 to 6 using the information on your spouse's statement. Print **D** in the **Tax claim code** box in your tax return. If you have more than one row of information to transfer from your spouse's statement to your tax return, print **D** in the **Tax claim code** box in each row.

## Where to go next

- Go to question A1 Under 18 2023.
- Return to main menu Individual tax return instructions 2023.
- Go back to question M2 Medicare levy surcharge 2023.

QC 71942

## Spouse details – married or de facto 2023

Complete this question if you had a spouse during 2022–23.

Last updated 25 May 2023

### On this page

[Things you need to know](#)

[What you need to answer this question](#)

[Completing your tax return](#)

[Where to go next](#)

## Things you need to know

Your spouse includes another person 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.

### Did you have a spouse during 2022–23?

<b>No</b>	Go to Checklist – tax return 2023, or return to main menu Individual tax return instructions 2023.
<b>Yes</b>	Read on.

## What you need to answer this question

If your spouse's income for any of the labels below is zero, you must write **0** at that question.

You will need details of your spouse's income. These can be obtained from:

- your spouse
- your spouse's Tax return for individuals 2023 and Tax return for individuals (supplementary section) 2023 if your spouse needed to complete them
- your spouse's income statement or *PAYG payment summary – individual non-business*
- the relevant distribution statements, if any, for trust income and family trust distribution tax
- if your spouse had child support obligations, the details of the amount of child support they paid (your spouse can get this information from Services Australia)
- 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.

Including your spouse's income is important as we use it to work out whether:

- you are entitled to a rebate for your private health insurance
- you are entitled to the seniors and pensioners tax offset
- you are entitled to a Medicare levy reduction
- you must pay Medicare levy surcharge.

Seek the information required at this item from your spouse, whether or not they need to lodge a tax return.

If you cannot find out any of the amounts required, you can make a reasonable estimate. You will not be penalised for an incorrect estimate if you acted reasonably and in good faith.

If you had more than one spouse during 2022–23, complete this section with the details for your last spouse in 2022–23.

## Completing your tax return

To complete this question, follow steps 1 to 5 below.

### Step 1

Print your spouse's name in the boxes provided on page **8** of your tax return.

### Step 2

Write your spouse's date of birth at label **K** and print **X** in the relevant box for your spouse's gender (male, female or indeterminate). Indeterminate includes non-binary. Your spouse's gender is important for assisting us to correctly identify your spouse.

### Step 3

If you had a spouse for the full year, 1 July 2022 to 30 June 2023, print **X** in the **Yes** box at label **L**.

If you did not have a spouse for the full year, print **X** in the **No** box at label **L** and write the dates you had a spouse in 2022–23 at labels **M** and **N**.

If your spouse died during 2022–23 and you did not have another spouse on or before 30 June 2023, print **X** in the **Yes** box to the right of 'Did your spouse die during the year?' This information is used to calculate your **M2 Medicare levy surcharge 2023**.

## Step 4

If you had a spouse during 2022–23, follow the instructions below. You must complete labels **O** to **F**. If you were unable to obtain the information about your spouse's income, provide the best estimate possible.

At label **O**, write your spouse's 2022–23 taxable income (excluding any assessable First home super saver released amount). You will usually find this amount on your spouse's tax return or notice of assessment. If this amount is zero or a loss, write **0**.

At label **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 person who:

- was bankrupt
- was declared legally incapable because of a mental condition, or
- was under 18 years old on 30 June 2023.

Do not include any amount already included in your spouse's taxable income, for example, at label **O**. If this amount is zero, write **0**. Check the trust distribution statements.

At label **U**, write the total distributions to your spouse:

- on which family trust distribution tax has been paid, and
- 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 label **R**, write the amount shown at question **IT1** – label **N** on your spouse's tax return. If this amount is zero, write **0**.

At label **S**, write the amount shown at question **IT1** – label **W** on your spouse's tax return. If this amount is zero, write **0**.

At label **P**, write the amount of Australian Government pensions and allowances that your spouse received in 2022–23 (not including exempt pension income). If this amount is zero, write **0**. Australian Government pensions and allowances are listed at **6 Australian Government pensions and allowances 2023**.

At label **Q**, write the amount of any of the following exempt pension income that your spouse received in 2022–23:

- disability support pension paid under Part 2.3 of *Social Security Act 1991*
- youth disability supplement if your spouse received disability support pension
- carer payment paid under Part 2.5 of *Social Security Act 1991*
- invalidity service pension paid under Division 4 of Part III of the *Veterans' Entitlements Act 1986*
- partner service pension paid under Division 5 of Part III of the *Veterans' Entitlements Act 1986*.

Make sure you include only your spouse's exempt pension income. If this amount is zero, write **0**.

Do not include at label **Q** any of the exempt payments listed at label **B**.

At label **A**, write your spouse's reportable superannuation contributions. Reportable superannuation contributions are the sum of reportable employer superannuation contributions and deductible personal superannuation contributions (see **D12 Personal superannuation contributions 2023**). If this amount is zero, write **0**.

**Step 1:** Add up the reportable employer superannuation contributions amounts shown at question **IT2** – label **T** on your spouse's tax return.

**Step 2:** If your spouse claimed a deduction for personal superannuation contributions at question **D12** on their tax return (supplementary section), add the deduction amount to the result from step 1.

**Step 3:** Write the result, your spouse's reportable superannuation contributions amount, at label **A**.

At label **B**, write the amount of the following tax-free government pensions your spouse received for 2022–23 (do not include these at label **Q** above):

- 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 the weekly amount mentioned in paragraph 234(1)(b) of the *Military Rehabilitation and Compensation Act 2004*
- a pension for defence, peacekeeping or war-caused death or incapacity or any other pension granted under Part II or Part IV of the *Veterans' Entitlements Act 1986*
- income support supplement paid under Part IIIA of the *Veterans' Entitlements Act 1986*
- Defence Force income support allowance paid under Part VIIAB of the *Veterans' Entitlements Act 1986*.

If this amount is zero, write **0**.

At label **C**, write the target foreign income your spouse received during 2022–23. Your spouse's target foreign income is:

- any income 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
- periodic 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.

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

At label **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. The information and worksheets at

questions **IT5** and **IT6** will help you to complete label **D**. If your spouse's total net investment loss is zero, write **0**.

At label **E**, write the total amount of child support your spouse provided to another person, that is, the total amount of any payments or benefits that your spouse was required to provide to another person to maintain their natural or adopted child. Do not include payments or benefits made or provided to you by your spouse unless you live apart on a permanent or indefinite basis. If the total amount of child support your spouse provided to another person is zero, write **0**.

At label **F**, write the superannuation lump sum that you included at row **k** in worksheet 1 for item **M2 Medicare levy surcharge 2023**, 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 2023 tax refund to repay any Family Assistance debt of your spouse, print **X** in the **No** box. You have finished this question.

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 assistance claimant on 30 June 2023 and your income was taken into account in their claim.
- Your spouse has given you authority to quote their customer reference number (CRN) in your tax return (if your spouse does not know their CRN, they can contact Services Australia).
- Your spouse has a Family Assistance debt due to Services Australia or expects to have a Family Assistance debt for 2023.
- You expect to receive a tax refund for 2023.
- You consent to use part, or all, of your refund to repay your spouse's Family Assistance debt.

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

## Where to go next

- Go to Checklist – tax return 2023.
- Return to main menu Individual tax return instructions 2023.
- Go back to question IT8 Number of dependent children 2023.

QC 71944

## Adjusted taxable income for you and your dependants 2023

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

Last updated 25 May 2023

### On this page

[What is adjusted taxable income](#)

[Calculate your ATI](#)

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

## What is adjusted taxable income

Your ATI is the sum of the following amounts:

- taxable income (excluding any assessable First home super saver released amount)
- adjusted fringe benefits total, which is the sum of
  - reportable fringe benefits amounts received from employers exempt from fringe benefits tax under section 57A of the *Fringe Benefits Tax Assessment Act 1986* multiplied by 0.53, and
  - reportable fringe benefits amounts from employers not exempt from fringe benefits tax under section 57A of the *Fringe Benefits*

*Tax Assessment Act 1986*

- reportable employer superannuation contributions
- deductible personal superannuation contributions
- certain tax-free government pensions or benefits received by the person
- target foreign income (income and certain other amounts from sources outside Australia not included in your taxable income or received as a fringe benefit)
- net financial investment loss (the amount by which the person's deductions attributable to financial investments exceeded their total financial investment income)
- net rental property loss (the amount by which the person's deductions attributable to rental property exceeded their rental property income)

**less**

any child support payments the person provided to another person.

We use ATI to work out if:

- you can include a base amount in the zone or overseas forces tax offset (question **T4**)
- you can claim the invalid and invalid carer tax offset (question **T5**)
- your child is considered a dependant for Medicare levy purposes (question **M1**)
- you are entitled to government super contributions (question **A3**).

If you want to claim a tax offset at questions **T4** or **T5** and you have dependants, you will need your and your dependant's ATI for the relevant period to work out:

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

For the meaning of dependant and maintaining a dependant, see **Special circumstances and glossary 2023**.

## Calculate your ATI

You can use either our [Income tests calculator](#) or [worksheets 1a and 1b](#). If you use the calculator and have to either work out a dependant's ATI for part of the year or a deceased's ATI, you need to read the instructions below.

### Working out the ATI of a person for the whole year

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

**Table 1 – Working out ATI**

<b>For Worksheet 1b</b>	<b>The amount comes from</b>
a	<b>Taxable income or loss</b> on page 4 of the tax return (excluding any assessable First home super saver released amount)
b	The sum of: <ul style="list-style-type: none"><li>• question <b>IT1</b> – label <b>N</b> on page 8 in the tax return, multiplied by 0.53 and rounded down to the nearest dollar, and</li><li>• question <b>IT1</b> –label <b>W</b> on page 8 in the tax return</li></ul>
c	question <b>IT2</b> – label <b>T</b> on page 8 of the tax return
d	question <b>D12</b> – label <b>H</b> on page 15 in the supplementary tax return
e	question <b>IT3</b> – label <b>U</b> on page 8 in the tax return
f	question <b>IT4</b> – label <b>V</b> on page 8 in the tax return
g	question <b>IT5</b> – label <b>X</b> on page 8 in the tax

	return
h	question <b>IT6</b> – label <b>Y</b> on page 8 in the tax return
j	question <b>IT7</b> – label <b>Z</b> on page 8 in the tax return

## Working out a dependant's ATI for part of the year

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 calculator or worksheet using these figures. The instructions at each offset question will tell you what to do.

## Completing a tax return for a deceased person

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 2022–23, their ATI is the amount in the calculator or at row **k** below:

- divided by the number of days the person was alive in 2022–23, and
- multiplied by 365.

This is the deceased person's ATI for the whole of 2022–23.

## Working out a person's ATI for the relevant period

Determine the period for which you need to work out the person's ATI (start date and end date).

### Worksheet 1a – Working out the start and end date for a person's ATI

	You	Dependant 1	Dependant 2	Dependant 3
<b>The start date to</b>	1/7/2022			

<b>work out the person's ATI</b>				
<b>The end date to work out the person's ATI</b>	30/6/2023			

### Worksheet 1b – Working out a person's ATI for the relevant

Row	Calculation	You	Dependant 1	Dependant 2
a	The person's taxable income for the period (excluding any assessable First home super saver released amount) If taxable income is a loss, write <b>0</b> .	\$	\$	\$
b	The person's adjusted fringe benefits total for the period	\$	\$	\$
c	The person's reportable employer superannuation contributions for the period	\$	\$	\$
d	The person's deductible personal	\$	\$	\$

	superannuation contributions for the period			
e	The person's tax-free government pensions or benefits for the period	\$	\$	\$
f	The person's target foreign income for the period	\$	\$	\$
g	The person's net financial investment loss for the period	\$	\$	\$
h	The person's net rental property loss for the period	\$	\$	\$
i	Add all the amounts from rows <b>a</b> to <b>h</b> .	\$	\$	\$
j	Child support the person provided to a third party for the period	\$	\$	\$
k	Take row <b>j</b> away from row <b>i</b> . This is the person's ATI for the period.	\$	\$	\$

## **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.

## **Copyright notice**

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).