



Adjustment questions A1–A3

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

A1 – Under 18 2014

Complete question A1 if you were under 18 years old on 30 June 2014.

A2 Part-year tax-free threshold 2014

Complete question A2 if you were not an Australian resident for the whole financial year.

A3 – Government super contributions 2014

Complete question A3 if you made an eligible personal super contribution (not including amounts claimed as a deduction).

QC 80753

A1 Under 18 2014

Complete question A1 if you were under 18 years old on 30 June 2014.

Last updated 17 June 2014

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[Were you under 18 years old on 30 June 2014?](#)

[Answering this question](#)

[Completing your tax return](#)

If you were under 18 years old on 30 June 2014, you must complete this item or you may be taxed at a higher rate than necessary.

You cannot use the low-income tax offset to reduce tax payable on unearned income such as trust distributions, dividends, interest and rent.

However, if you are in any of the categories below, the low-income tax offset can be used to reduce the tax payable on the income listed at [step 2](#).

Were you under 18 years old on 30 June 2014?

No	Go to question A2 Part-year tax-free threshold.
Yes	Read on.

Answering this question

To complete this item on your tax return you must determine whether one of the following categories applied to you on 30 June 2014.

- You were
 - working full time or had worked full time for three months or more in 2013-14 (ignoring full-time work that was followed by full-time study), and
 - intending to work full time for most or all of 2014-15 and not study full time in 2014-15.

- You were entitled to a disability support pension or someone was entitled to a carer allowance to care for you.
- You were permanently blind.
- You were disabled and were likely to suffer from that disability permanently or for an extended period.
- You were entitled to a double orphan pension, and you received little or no financial support from your relatives.
- You were unable to work full time because of a permanent mental or physical disability, and you received little or no financial support from your relatives.
- You were the main beneficiary of a special disability trust.

Completing your tax return

Step 1

If you were in any of the above categories on 30 June 2014, all your income will be taxed at normal rates. Write **0** at **J** item **A1**. Then print the code letter **A** in the **TYPE** box at the right of **J**. You have now finished this question. Go to **A2 Part-year tax-free threshold**.

Otherwise, read on.

Step 2

Add up any of the following income amounts which you have shown on your tax return:

- employment income
- taxable pensions or payments from Centrelink or the Department of Veterans' Affairs
- a compensation, superannuation or pension fund benefit
- income from a deceased person's estate
- income from property transferred to you as a result of another's death or family breakdown, or to satisfy a claim for damages for an injury you suffered
- income from your own business

- income from a partnership in which you were an active partner
- net capital gains from the disposal of any of the property or investments referred to above
- income from investment of amounts referred to above.

Step 3

Add up all your deductions that relate to the income from step 2 (see **Claiming deductions**). Take away the total of those deductions from the total income you worked out at step 2.

Step 4

Write the amount from step 3 at **J** item **A1**. This amount is taxed at normal rates. If you do not have any of the income listed at step 2 or the amount from step 3 is \$0 or less, write **0** at **J** item **A1**.

Step 5

Print the code letter **M** in the **TYPE** box at the right of **J** item **A1**.

Step 6

Did you receive any primary production income?

No	Go to question A2 Part-year tax-free threshold.
Yes	Read on.

If the amount from step 4 included income from primary production you will need to provide additional information.

- On a separate sheet of paper print
 - SCHEDULE OF ADDITIONAL INFORMATION - Item **A1**
 - your name, address, tax file number
 - 'Excepted primary production income' and write the amount of primary production income that is included in the total from step 4.

- 'Eligible primary production income' and write the amount of any primary production income that you have not included at item **A1**.
- 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.

Tax tips

If you received a distribution from a trust, read question 13 Partnerships and trusts.

Where to go next

- Go to question A2 Part-year tax-free threshold.
- Return to main menu Individual tax return instructions.

QC 40134

A2 Part-year tax-free threshold 2014

Complete question A2 if you were not an Australian resident for the whole financial year.

Last updated 4 June 2014

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[In 2013-14 did you:](#)

[Did you receive any Australian Government pension or allowance, which you showed at item 5 or item 6?](#)

[Was this amount only for:](#)

[Completing your tax return](#)

If you were not an Australian resident for the whole 2013-14 year, we use the information you show at this item on your tax return to work out your tax-free threshold.

If you are not sure whether you are an Australian resident, read **Are you a resident?**

In 2013-14 did you:

**become an Australian resident, or
stop being an Australian resident?**

No	Go to question A3 Government super contributions 2014
Yes	Read on.

Did you receive any Australian Government pension or allowance, which you showed at item 5 or item 6?

No	Go to Completing your tax return .
Yes	Read on.

Was this amount only for:

- **Youth Allowance**
- **Newstart**
- **a sickness allowance**
- **a special benefit, or**
- **a payment under the Community Development Employment Projects (CDEP) Scheme?**

Yes	Go to Completing your tax return .
No	You are entitled to the full tax-free threshold. You do not need to answer this question. Go to question A3 .

Completing your tax return

Step 1

Write the date you became, or stopped being, an Australian resident for tax purposes in the **Date** box at item **A2**.

Step 2

Write the number of months that you were an Australian resident in 2013-14 (counting the first month during which you became, or stopped being, a resident) at **N** item **A2**.

For example, if you:

- became a resident in November 2013 and remained a resident for the rest of the income year, you would write 8
- stopped being a resident in September 2013, you would write 3.

Where to go next

- Go to question A3 Government super contributions 2014.
- Return to main menu Individual tax return instructions.
- Go back to question A1 Under 18.

QC 40135

A3 Government super contributions 2014

Complete question A3 if you made an eligible personal super contribution (not including amounts claimed as a deduction).

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[Super co-contribution](#)

[Answering this question](#)

[Completing your tax return](#)

Super co-contribution

Did all of the following apply to you?

- You made an eligible personal super contribution (for which you are not claiming a deduction) to a complying super fund or retirement savings account, and
- you were under 71 years old on 30 June 2014, and
- your taxable income for 2013–14 was less than \$48,516, and
- at least some of your income was from employment or business (including from a partnership).

You can go to [Super co-contribution](#) to find out about eligible personal super contributions.

No	You are not eligible for a super co-contribution. Go to Low income super contribution .
Yes	Go to Answering this question .

The Government has announced that it intends to remove the low income super contribution, effective from 1 July 2013.

- If the law is passed you will not be entitled to a low income super contribution in 2013-14
- If the law is not passed and you are entitled to a low income super contribution, we will make the payment based on the information you provide in your tax return.

At the time of publishing this change had not become law.

For information about the progress of this legislation go to ato.gov.au/newlegislation

Did all of the following apply to you?

- Your adjusted taxable income (ATI) was less than or equal to \$37,000. Read *Adjusted taxable income for you and your dependents 2014* to find out how to work out your ATI.
- Concessional contributions were made to your complying super fund which include:
 - a deduction for personal super at **D12**, or
 - contributions by your employer to your super fund, including contributions under a salary sacrifice agreement, or
 - other concessional contributions to your super fund.
- Your employment and business income (including business income from a partnership) makes up 10% or more of your total income. Total income is the sum of:
 - your assessable income (that is, your gross income before taking away allowable deductions)
 - your total reportable fringe benefits
 - your reportable employer super contributions.

No	You are not eligible for a low income super contribution. Go to Income tests
Yes	Read on.

Did you receive income from a partnership, which you show at item 13 of your tax return (supplementary section)?

No	You may be eligible for a low income super contribution. We will work out the amount for you. Go to Income tests .
Yes	Read on.

Answering this question

Did you show amounts at any of the following items on the supplementary section of your tax return:

- any amount at items **14**, **15** or **16**, or
- a loss at **N** or **O** item **13**?

Yes	You must lodge your tax return using <i>e-tax</i> or a registered tax agent.
No	Read on.

Did you have income from any of the following on which you show on the supplementary section of your tax return?

- Deposits or repayments from the farm management deposits scheme at item **17**
- Forestry managed investment scheme income at item **23** or deductions at item **D14**
- Other income at item **24**

Yes	You must use the Government super contributions workbook 2014 (NAT 73495) to answer this question.
No	Read on

Completing your tax return

Joint income group

You were in a 'joint income group' if you owned income-producing assets with another person or persons. For example:

- you were in one joint income group if you and your parents had a joint bank account, and
- you were in another joint income group if you and your spouse co-owned rental properties.

Income from investment, partnership and other sources

Do any of the following apply to you?

- You showed income from a partnership at item **13** on your tax return (supplementary section).
- You were in a joint income group and you have deductions for the following joint income
 - interest you show at item **10**
 - dividends you show at item **11**
 - distributions from trusts you show at **L, U** or **C** item **13** on your tax return (supplementary section)
 - foreign entities income you show at **K** or **B** item **19** (supplementary section)
 - foreign source income you show at **E** or **F** item **20** on your tax return (supplementary section)
 - rental income you show at **P** item **21** on your tax return (supplementary section)
 - bonuses from life insurance companies and friendly societies you show at **W** item **22**(supplementary section).

No

Go to [G Income from employment or business](#).

Yes	Read on.
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Step 1

Complete **worksheet 1**.

Worksheet 1

Interest and dividend income		
Amount from L item 10 on page 3 of your tax return	\$	(a)
Amount from S item 11 on page 3 of your tax return	\$	(b)
Amount from T item 11 on page 3 of your tax return	\$	(c)
Amount from U item 11 on page 3 of your tax return	\$	(d)
Trust distributions (supplementary section)		
Amount from L item 13 on page 13 of your tax return (supplementary section)	\$	(e)
Amount from U item 13 on page 13 of your tax return (supplementary section)	\$	(f)
Amount from C item 13 on page 13 of your tax return (supplementary section)	\$	(g)
Foreign entities (supplementary section)		
Amount from K item 19 on page 14 of your tax return (supplementary section)	\$	(h)
Amount from B item 19 on page 14 of your tax return (supplementary section)	\$	(j)
Foreign source income		
Amount from E item 20 on page 14 of your tax return (supplementary section)	\$	(k)

Amount from F item 20 on page 14 of your tax return (supplementary section)	\$	(l)
Rental income		
Amount from P item 21 on page 15 of your tax return (supplementary section)	\$	(m)
Bonuses (supplementary section)		
Amount from W item 22 on page 15 of your tax return (supplementary section)	\$	(n)
Add all amounts above, from (a) to (n).	\$	(p)

Transfer the amount at (p) to (u) in [worksheet 3](#), then go to step 2.

Step 2

Were you in a joint income group?

No	Go to step 3 and write 0 at (v) in worksheet 3 .
Yes	Complete worksheet 2 and read example 1 on the next page to help you. Complete both worksheets 2 and 3 to work out what to write at F item A3 .

Worksheet 2

For every joint income group you were involved in, write:

- your share of income in column (q)
- your share of deductions in column (r)
- the lesser amount from columns (q) and (r) in column on (s).

If you showed partnership distributions at item **13**, do not include them in **worksheet 2**.

Example 1

Sally is in two joint income groups, one with David and another with Dawn.

Sally and David jointly own an investment property and have a joint bank account. Sally's share of:

- rental income is \$10,000
- rental deductions is \$15,000
- bank interest is \$100
- bank interest deductions is \$0 as there are no bank fees.

Sally also jointly owns a shares portfolio with Dawn. Her share of:

- dividend income is \$4,000
- deductions is \$0.

Sally writes \$10,100 at (s) for the joint income group with David and she writes \$0 at (s) for the joint income group with Dawn.

Sally adds the two amounts in column (s) and transfers the total to (v) in **worksheet 3**.

Worksheet 2

Joint income group	(q) Income \$	(r) Deductions \$	(s) Lesser amount \$
Sally with David	10,100	15,000	10,100
Sally with Dawn	4,000	0	0

Add your lesser amounts.

(t) 10,100

Transfer the amount at (t) to (v) in **worksheet 3**.

Step 3

Complete **worksheet 3** to work out what to write at **F** item **A3**.

At (x) show the total of all distributions of income from partnerships that you took into account in calculating the total amount shown at **N** or **O** item **13** on page 13 of your tax return (supplementary section). Do not include your share of any partnership loss you took into account at **N** or **O** item **13**.

Worksheet 3

Amount from (p) in worksheet 1	\$	(u)
Amount from (t) in worksheet 2	\$	(v)
Take (v) away from (u).	\$	(w)
Distributions of income (as defined above at step 3)	\$	(x)
Add (w) and (x).	\$	(y)

Transfer the amount at (y) to **F** item **A3** on page 7 of your tax return. If (y) is 0, print **C** in the **CODE** box at **F**.

G Income from employment or business

Our systems automatically treat some amounts you earned in 2013–14 as employment income or business income. If the total of these amounts is not the same as your actual 2013–14 employment income or business income (for example, because you show an employer lump sum payment you received for employment that finished in 2012–13), you need to make an adjustment by writing an amount at **G**.

In answering this question, income from employment includes income you earn as a company director or under a contract wholly or principally for your labour. For more information about employment

income read the **Government super contributions workbook 2014** (NAT 73495).

The parental leave pay and the dad-and-partner pay that you received during 2013–14 is income from employment unless your employment ceased and you continued to receive the parental leave pay or the dad-and-partner pay. If this applies to you, include at (cc) below only the amount of the parental leave pay or the dad-and-partner pay that you received after your employment ceased.

Step 4

Do you show any 2013–14 employment income or business income on your tax return other than at any of the following items?

- **1, 2, 3, 4** (other than death benefits), **B** at item **12**, **IT1** or **IT2** of your tax return
- **P1** or **P8** in your *Business and professional items schedule for individuals 2014*.

This may include foreign employment income you show at **T** and **U** item **20**.

Yes	Write the total of these amounts at (z) in worksheet 4 then go to step 5.
No	Read on.

Step 5

Did you receive a share of income from a partnership carrying on a business in which you were a partner? (Ignore any partnership losses distributed to you.)

Include at (aa) in worksheet 4 your share of distributions of business income from all partnerships in which you are a partner. Do not include any partnership losses you took into account at **N** or **O** item **13**.

Do not include at (aa) any distributions from trusts, including those that carry on a business.

Yes	Write the total of these amounts at (aa) in worksheet 4 then go to step 6.
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No	Read below.
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Step 6

Did you have income that is not from your employment in 2013–14 or from a business you carried on, which you show at any of the following items?

- **1, 2, 3, 4** (other than death benefits), **B** at item **12, IT1** or **IT2** of your tax return
- **P1** or **P8** in your *Business and professional items schedule for individuals 2014*.

This income may include:

- parental leave pay or dad-and-partner pay you received in 2013-14 after your employment ceased
- employment or business income that relates to an earlier income year such as back payments of salary, wages or unused leave paid as a lump sum.

Yes	Write the total of these amounts at (cc) in worksheet 4 below, then go to step 7.
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No	Read on.
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Step 7

Complete **worksheet 4**.

Worksheet 4

Amount you worked out at step 4	\$	(z)
Amount you worked out at step 5		(aa)
Add (z) and (aa).		(bb)
Amount you worked out at step 6	\$	(cc)
Take (cc) away from (bb).	\$	(dd)

Transfer the amount at (dd) to **G** item **A3** on page 7 of your tax return. If the amount at (dd) is negative, write **L** in the **CODE** box at **G**.

Step 8

Do you have business deductions other than those you included in the deduction items at item P8 in the Business and professional items schedule for individuals 2014?

Examples of deductions that you may include at **H** are:

- the business portion of a distributed partnership loss included in calculating the amount at **N** or **O** at item **13** (as long as the partnership carries on a business)
- deductions at **X** or **Y** at item **13** which relate to the business income portion of a partnership distribution
- personal service income deductions at item **P1** in the *Business and professional items schedule for individuals 2014* which relate to carrying on your business
- deductions you show at **D10** for costs involved in managing your business tax affairs as a sole trader or partnership business.

No	Write 0 at H item A3 on page 7 of your tax return and go to question IT1 .
Yes	Write the total of these amounts at H item A3 on page 7 of your tax return, then go to Income tests .

Where to go next

- Go to **Income tests**.
- Return to main menu **Individual tax return instructions**.
- Go back to question **A2 Part-year tax-free threshold**.

QC 40137

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