



Tax offset questions T3–T9 – supplementary tax return 2025

Instructions to help you to complete tax offset questions T3 to T9 in your paper supplementary tax return.

T3 Super contributions on behalf of your spouse 2025

Complete question T3 in your supplementary tax return for super contributions you make on your behalf of your spouse.

T4 Zone or overseas forces 2025

Complete question T4 in your supplementary tax return if you can claim a zone or overseas forces tax offset.

T5 Invalid and invalid carer 2025

Complete question T5 in your supplementary tax return where you can to claim an invalid and invalid carer tax offset.

T6 Landcare and water facility 2025

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

T7 Early stage venture capital limited partnership 2025



Complete question T7 in the supplementary tax return to claim an early stage venture capital limited partnership offset.

T8 Early stage investor 2025



Complete question T8 in your supplementary tax return to claim the early stage investor tax offset.

T9 Other refundable tax offsets 2025



Complete question T9 in your supplementary tax return to claim other refundable tax offsets.

Total supplement tax offsets 2025



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

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T3 Super contributions on behalf of your spouse 2025

Complete question T3 in your supplementary tax return for super contributions you make on your behalf of your spouse.

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Things you need to know

You're eligible for a tax offset of up to \$540 in 2024–25, if:

- the total of your spouse's assessable income (excluding any assessable first home super saver (FHSS) released amount), total reportable fringe benefits amounts and reportable employer super contributions is less than \$40,000 and the contributions you make on behalf of your spouse aren't deductible to you
- the person is your spouse when you make the contribution
- both you and your spouse are Australian residents when you make the contribution
- you and your spouse aren't living separately and apart on a permanent basis when you make the contributions, and
- your spouse doesn't have either
 - non-concessional contributions totalling more than their non-concessional contributions cap for 2024–25
 - a total super balance of \$1.9 million or more at 30 June 2024.

If you don't make contributions to a **complying super fund** or a **retirement savings account (RSA)** on behalf of your spouse who earns a low income or doesn't work, go to question **T4 Zone or overseas forces 2025**.

If you have more than one spouse during 2024–25 and you satisfy the conditions for the tax offset for more than one spouse, the tax offset is the lesser of the total of the tax offset entitlements for each spouse, or \$540.

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

- have a distribution from a partnership or trust

- have income or losses from rent or business (including personal services income)
- have a capital gain or foreign source income
- make a deposit into a farm management deposit scheme account
- claim a deductible amount for a foreign pension or annuity at question **D11** in their supplementary tax return.

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

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

We calculate the tax offset as 18% of the lesser of:

- \$3,000, reducing this amount by \$1 for every \$1 that the total of your spouse's assessable income, total reportable fringe benefits amounts and reportable employer super contributions for the year is more than \$37,000
- the total of your contributions for your spouse for the year.

You can't claim the tax offset for eligible spouse contributions for super contributions that you make to satisfy your spouse's entitlements under a family law obligation to split super with your spouse.

Completing your supplementary tax return

To complete this question, follow the steps.

Step 1

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

Step 2

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

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

Worksheet 1: \$37,000 or less

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

Worksheet 2: More than \$37,000 and less than \$40,000

Row	Calculation	Amount
a	Maximum spouse contributions eligible for the tax offset	\$3,000
b	The total of your spouse's assessable income (excluding any assessable FHSS released amount), total reportable fringe benefits amounts and reportable employer super contributions	\$
c	Base amount	\$37,000
d	Subtract row c from row b	\$
e	Subtract row d from row a	\$
f	Amount of contributions paid	\$
g	Write the lesser of row e or row f	\$
h	Multiply row g by 18 and divide by 100	\$

Step 3

You work out the tax offset amount using either **Worksheet 1 – row d**, or **Worksheet 2 – row h**. Write this amount at question **T3 – label A**. Don't show cents.

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

- the total of the tax offset you're eligible to for each spouse
- \$540.

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

Step 4

Make sure you complete **Spouse details – married or de facto** on pages 8–9 in your tax return, include your spouse's:

- taxable income at label **O**
- total reportable fringe benefits amount at labels **R** or **S**
- reportable employer super contributions at label **A**.

To work out your eligibility to this tax offset you use your spouse's assessable income (excluding any assessable FHSS released amount), reportable fringe benefits amounts and reportable employer super contributions.

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

Where to go next

- Go to question T4 Zone or overseas forces 2025.
- Return to main menu Individual supplementary tax return instructions 2025.
- Go back to Total supplement deductions 2025.

T4 Zone or overseas forces 2025

Complete question T4 in your supplementary tax return if you can claim a zone or overseas forces tax offset.

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Things you need to know

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

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

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

Zone tax offset

We base your eligibility for the zone tax offset on your usual place of residence. If your usual place of residence wasn't in a zone, you're not eligible for the zone tax offset.

Remote areas are specified as either Zone A or Zone B. There are also locations that are particularly isolated within zones, these are special areas within these zones. If you don't know which zone your area is in, see [Australian zone list](#).

Example: residence not in a remote area

Michael is a maintenance engineer contractor who lives in Brisbane (not a specified zone). He flies to Blackall in Queensland (a Zone B location) where he works in the mining industry.

As Michael's usual place of residence isn't in a zone, he isn't eligible for the zone tax offset.

Example: residence in a remote area

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

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

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

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

- 183 days or more during 2024–25
- 183 days or more during the period 1 July 2023 to 30 June 2025 (including at least one day in 2024–25) and you didn't claim a zone tax offset in your 2023–24 tax return.

If your usual place of residence is in a zone for less than 183 days in 2024–25, you may still be able to claim a tax offset as long as your usual place of residence is in a zone for a continuous period of less than 5 years after 1 July 2019 and both of the following apply:

- you're unable to claim in the first year because you live there less than 183 days
- the total of the days you live there in the first year and in 2024–25 is 183 or more (the period you live in a zone in 2024–25 must include **1 July 2024**, the first day of the income year).

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

Garry lives in a remote area from 1 March 2020 to 30 September 2024, a continuous period of less than 5 years.

He couldn't claim a zone tax offset for the first year because he was living there for only 122 days. However, he could carry forward these unused days to 2024–25. He now adds the number of days from 1 March 2020 to 30 June 2020 (122 days) and the number of days from 1 July 2024 to 30 September 2024 (92 days). As the total (214 days) is '183 days or more' over those 2 income years, Garry can claim the tax offset in his supplementary tax return 2024–25.

Overseas forces tax offset

You may be eligible for an overseas forces tax offset if you serve in a specified overseas locality as a member of the Australian Defence Force or a United Nations armed force in 2024–25 and income relating to that service isn't 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 serve in a locality that qualifies for the overseas forces tax offset. You can also see which localities qualify for the overseas forces tax offset at **Specified overseas localities**.

To claim the full tax offset, you must serve in the overseas locality for 183 days or more in 2024–25. If your overseas service is less than 183 days, you may be able to claim part of the tax offset. Unlike the zone tax offset, you can't carry forward any unused days from previous years to make up 183 days.

If you serve in an overseas locality for less than 183 days, you may still be entitled to claim the full overseas forces tax offset if the total of the following is 183 days or more:

- the total number of days you serve in the overseas locality
- *plus* the number of days you serve in one or more zones.

If you serve as a member of the Australian Defence Force, days spent in a zone must be defence force service.

If you don't live in a zone or serve in an overseas force, go to question T5 Invalid and invalid carer 2025.

Completing your supplementary tax return

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

- a fixed amount
- a base amount.

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

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

- maintain a child under 21 or full-time student under 25
- are entitled to claim the Invalid and invalid carer tax offset.

Your fixed and base amounts are determined by your circumstances.

How to work out your tax offset – simple circumstances

Follow the steps to work out your tax offset.

Step 1

Your tax offset is the amount in [table 1](#), if:

- your usual place of residence is in only one zone or you serve in only one specified overseas locality for at least 183 days
- you're not able to include a base amount as
 - you aren't entitled to claim the invalid and invalid carer tax offset
 - you either don't have a dependent child or student at any time in 2024–25, or if you do 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 maintain them.

Table 1: Tax offset amounts

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

Child includes your adopted child, stepchild, ex-nuptial child and child of your spouse.

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

If your circumstances are more complex, you can't use [table 1](#). See, [How to work out your tax offset – more complex circumstances](#).

If you receive 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 receive for this allowance.

Step 2

Write your tax offset amount less any remote area allowance at question **T4 Zone or overseas forces** – label **R** in your supplementary tax return. Don't show cents. Go to, *Where to go next*.

How to work out your tax offset – more complex circumstances

If your circumstances are more complex work out your base amount, if any, you can use either:

- Zone or overseas forces tax offset calculator
- [Working out your total base amount](#).

Dependent child or student base amount

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

Full-year claim

Your base amount will include the maximum amount in [table 2](#) for each student under 25 years old on 30 June 2025 in full-time education at a school, college or university, and for each child under 21 years on 30 June 2025 who, for the whole of 2024–25:

- is treated as an Australian resident

- is maintained by only you, and
- has an ATI of less than \$286.

To calculate the ATI see **Adjusted taxable income for you and your dependants 2025** or use the **Income tests calculator**.

If you don't have any dependent children or students, go to [Invalid and invalid carer base amount](#).

Table 2: Dependant child or student base amount

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

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

If all of these requirements are met, add up the base amount for each child or student and write the total at [worksheet 4](#) – row **a**.

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

If the requirements are met for only part of the year, or your child's or student's ATI for the period you're 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 either:

- the child or student is treated as an Australian resident for only part of 2024–25
- the student is under 25 years old and in full-time education for only part of 2024–25

- the child or student is maintained by you for only part of 2024–25
- the child is 21 years old at 30 June 2025 and not in full-time education
- the student is 25 years old at 30 June 2025.

Use **worksheet 1** to work out the reduced base amount for each eligible dependent child or student as described in [table 2](#).

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

Row	Calculation	Amount
a	Maximum base amount for the child or student from table 2 .	\$
b	Number of days you maintain your child or student and your child or student is an eligible dependant.	days
c	Number of days in 2024–25.	365
d	Divide row b by row c .	\$
e	Multiply row d by row a .	\$

If the ATI of your child or student is less than \$286 for the period you're claiming this base amount in respect of them, transfer amount at row **e** above to [worksheet 4](#) – row **b**.

If you have more than one eligible child or student and the ATI of each one is less than \$286 for the period you're claiming this base amount in respect of them, work out the amount for each child and student, add up all the amounts and write the total at [worksheet 4](#) – row **b**.

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

You can't claim any base amount for your child or student if that child or student has an ATI equal to or greater than either:

- the total of \$282 *plus* \$28.92 for each week you maintain them for a student under 25 years old or for the oldest child under 21 years old who isn't a student

- the total of \$282 *plus* \$21.70 for each week you maintain them for any other child under 21 years old who isn't a student.

If your child's or student's ATI for the period you're claiming this base amount in respect of them is \$286 or more but less than the limits shown, use **worksheet 2** to work out the base amount.

Worksheet 2 – Base amount where ATI exceeds \$282

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

Transfer the amount at row **f** above to [worksheet 4](#) – row **c**. If you have more than one eligible child or student, work out the amount for each child or student, add up all the amounts and write the total at [worksheet 4](#) – row **c**.

Sole parent base amount

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

You can only claim this base amount if you're a sole parent at any time during 2024–25, and either:

- your usual place of residence is in a remote area of Australia
- you serve overseas as a member of the Australian Defence Force.

Sole care means that you alone had full responsibility on a day-to-day basis for the upbringing, welfare and maintenance of a child or student. We don't consider you to have sole care if you're living with a spouse (married or de facto) during the income 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 have a spouse (married or de facto) at any time during 2024–25, you're entitled to a sole parent base amount only in special circumstances.

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

Examples of situations where special circumstances may arise:

- You're married at any time during 2024–25 but
 - during 2024–25, you then separate from, or are deserted by, your spouse, and
 - for the remainder of 2024–25, you aren't in a de facto relationship.
- Your spouse is in prison for a sentence of at least 12 months.
- Your spouse is medically certified as being permanently mentally incapable of taking part in caring for your child or student.

If you're unsure whether special circumstances apply, **contact us**.

Shared or joint custody after a relationship breakdown

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

If you can show that you have 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 sole care of the child or student for the part of the year up to the day the child turns 21 years old, or the student turns 25 years old if the dependant either:

- isn't receiving full-time education and turns 21 years old during 2024–25
- is a full-time student and turns 25 years old during 2024–25.

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

If you have sole care of a child or student for the whole of 2024–25, write **\$1,607** at [worksheet 4](#) – row **d**.

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

Row	Calculation	Amount
a	Number of days you have sole care of a child or student	days
b	Multiply row a by \$4.40	\$

Transfer the amount at row **b** above to [worksheet 4](#) – row **e**.

Invalid and invalid carer base amount

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

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

- use our [Invalid and invalid carer tax offset calculator](#)
- go to question **T5 Invalid and invalid carer 2025** to work it out manually.

Then write the amount you work out above at [worksheet 4](#) – row **f**.

Working out your total base amount

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

Worksheet 4 – Total base amount

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

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

You use the information from **table 3** below when you complete either [worksheet 5](#) or [worksheet 6](#).

Table 3: Zone fixed amount and percentage of base amount

Zone or area	Fixed amount	Percentage of base amount
Zone A	\$338	50%
Zone B	\$57	20%
Special area	\$1,173	50%
Overseas	\$338	50%

forces

Final calculation

Use the following information to work out the final calculation for the zone or overseas forces tax offset.

Your usual place of residence is only in one zone or you serve only in specified overseas localities for at least 183 days, go to [Category 1](#).

Multiple locations

Check **table 3**, if both of the following apply:

- your usual place of residence is in more than one zone or special area, or you serve in specified overseas localities
- you're 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 are, use that fixed amount and [worksheet 5](#) to work out your tax offset. This will give you the greatest benefit.

Otherwise, go to [Category 2](#).

Example: using a fixed amount for a zone

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

Category 1

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

Step 1

Complete **worksheet 5** to work out your tax offset for one zone or location.

Worksheet 5: Zone calculation, one zone or location

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

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

Step 2

Write your zone or overseas forces tax offset amount at question **T4** – label **R** in your supplementary tax return. Don't show cents. See, [Where to go next](#).

Category 2

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

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

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

Example: number of days in an eligible place

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

Example: served in a specified overseas locality

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

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

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

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

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

Step 1

To work out your claim for each zone, special area or overseas locality, use [worksheet 6](#). For help applying the amounts in worksheet 6, see the [examples](#).

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

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

Step 2

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

Worksheet 7: Total tax offset calculation

Row	Calculation	Amount
a	<p>Total of the amounts you work out for each zone from worksheet 6 – row g.</p> <p>If you're claiming an overseas forces tax offset, the amount you can claim is row a. Go to step 3.</p> <p>If you're claiming a zone tax offset, read on.</p>	\$

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

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

Step 3

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

Where to go next

- Go to question T5 Invalid and invalid carer 2025.
- Return to main menu Individual supplementary tax return instructions 2025.
- Go back to question T3 Superannuation contributions on behalf of your spouse 2025.

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T5 Invalid and invalid carer 2025

Complete question T5 in your supplementary tax return where you can to claim an invalid and invalid carer tax offset.

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Things you need to know

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

In limited circumstances, the invalid and invalid carer tax offset is available. You can use the [Invalid and invalid carer tax offset calculator](#) to answer this question, then write your tax offset amount at question **T5 Invalid and invalid carer** – label **B** in your supplementary tax return. Otherwise, the following questions will establish whether you're eligible for this offset. If you're eligible, you may need to reduce your claim. The worksheets will help you to work out how much you can claim.

If you don't maintain an invalid or invalid carer, go to question **T6 Landcare and water facility 2025**.

You can only claim one tax offset for each person satisfying these questions during 2024–25.

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

During 2024–25, do you maintain an **invalid** who meets both of the following:

- they are your
 - spouse
 - parent
 - spouse's parent
 - child, 16 years old or older
 - spouse's child, 16 years old or older
 - brother or sister, 16 years old or older
 - spouse's brother or sister, 16 years old or older
- they receive one of the following
 - a disability support pension under the *Social Security Act 1991*

- a special needs disability support pension under the *Social Security Act 1991*
- an invalidity service pension under the *Veterans' Entitlement Act 1986*?

During 2024–25, do you maintain an **invalid carer** who meets both of the following conditions:

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

During 2024–25, do you maintain an **invalid carer** who meets all of the following conditions:

- they are your
 - spouse
 - parent
 - spouse's parent
- they wholly engage in providing care to your
 - spouse's child, 16 years old or older
 - brother or sister, 16 years old or older
 - spouse's brother or sister, 16 years old or older
- the person receiving care also receives one of the following
 - disability support pension
 - special needs disability support pension
 - invalidity service pension?

For the definition of **child, maintaining another person and spouse**, see **Tax time definitions**.

2. During 2024–25, is your adjusted taxable income (ATI) more than **\$117,194**?

Before you complete this question, you must read **Adjusted taxable income for you and your dependants 2025**, or you can use the **Income tests calculator** to work out your ATI.

3. During 2024–25, is the invalid or invalid carer's ATI **\$13,482** or more?

If you maintain more than one invalid or carer, you'll 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 to include to work out ATI:

- read **Adjusted taxable income for you and your dependants 2025**
- use the **Income tests calculator** to work out the ATI of the person you maintain.

4. During 2024–25, do you have a spouse?

No – Go to **What you need to answer this question**.

Yes – Read on.

5. During 2024–25, is the invalid or invalid carer you maintain, your spouse?

No – Your ATI plus your spouse's ATI for the period they are your spouse in 2024–25 must be \$117,194 or less.

If you had a spouse for less than 365 days in 2024–25, multiply your spouse's ATI for 2024–25 by the number of days they are your spouse during 2024–25, and divide by 365.

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

If you and your spouse's combined ATI is \$117,194 or less, go to **What you need to answer this question**.

If you and your spouse's combined ATI is more than \$117,194, you're

not eligible to claim this offset.

Go to, question T6 Landcare and water facility 2025.

Yes – You must consider the Family Tax Benefit Part B.

If either you or your spouse **are eligible for Family Tax Benefit Part B** for the full year, you **aren't** eligible to claim the invalid and invalid carer tax offset.

Go to, question T6 Landcare and water facility 2025.

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

What you need to answer this question

This section will help you work out how much you can claim.

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

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

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

Your claim is reduced for any period that you or your spouse are either:

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

Your claim is also reduced for any period during the year that the person you maintain is one of the following:

- under 16 years old
- isn't maintained by you
- isn't an Australian resident
- doesn't receive the relevant pension, allowance or payment.

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

Alternatively, for **each** invalid and invalid carer you maintain:

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

Completing your supplementary tax return

To complete this question, follow the steps.

Step 1

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

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

Complete **Worksheets 2A** and **2B** to work out your tax offset for an invalid or carer of an invalid, who isn't your spouse, for the full income year.

Complete **Worksheets 3A** to **3C** to work out your tax offset for an invalid or carer of an invalid, who isn't your spouse, for part of the income year.

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

Worksheets 1A to 1F

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

Worksheet 1A

Row	Calculations	Amount
a	<p>Work out the number of days in 2024–25 when your spouse is either:</p> <ul style="list-style-type: none"> • an invalid • carer of an invalid. <p>Work out the number of days in 2024–25 neither of you:</p> <ul style="list-style-type: none"> • are eligible for FTB Part B, or • receive parental leave pay. <p>Write this number of days at row a unless the number is 365. If so, write \$3,300 at Worksheet 1C – row d and continue from there.</p>	days
b	Multiply row a by \$9.04.	\$

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

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

Worksheet 1B

Row	Calculations	Amount
s	Number of days that you or your spouse are eligible for FTB Part B at a shared-care rate.	days
t	Multiply row s by \$9.04.	\$
u	Subtract your FTB shared-care percentage from 100%.	%
v	Multiply row t by row u .	\$

Worksheet 1C

Row	Calculations	Amount
c	<p>If you have only one amount at row v, write it at row c.</p> <p>If you have several amounts at row v, add them up and write the total at row c.</p>	\$
d	Add row b and row c .	\$

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

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

Worksheet 1D

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

Worksheet 1E

Row	Calculations	Amount
f	Subtract row e from row d .	\$

	If row f is less than \$1, you can't claim this tax offset.	
--	--	--

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

Worksheet 1F

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

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

Worksheets 2A and 2B

To work out your offset for an invalid or carer of an invalid, who isn't your spouse, for the whole income year, use **Worksheet 2A**.

If the invalid or carer's ATI (including invalidity or carer payments) is less than \$286, write \$3,300 at **Worksheet 2A** – row **k**, and continue from there.

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

Worksheet 2A

Row	Calculations	Amount
g	If the invalid or carer's ATI (including their invalid or carer payments) is \$286 or more, write the amount at row g .	\$
h	Subtract \$282 from row g .	\$
j	Divide row h by 4 (round the result down to	\$

	the nearest dollar).	
k	Subtract row j from \$3,300. If row k is less than \$1, you can't claim this tax offset.	\$

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

Worksheet 2B

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

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

Worksheets 3A to 3C

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

Worksheet 3A

Row	Calculations	Amount
l	Number of days that you maintain the invalid or carer.	days
m	Multiply row l by \$9.04.	\$

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

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

Worksheet 3B

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

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

Worksheet 3C

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

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

Step 2

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

The total is your invalid and invalid carer tax offset.

Step 3

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

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

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

Where to go next

- Go to question T6 Landcare and water facility 2025.
- Return to main menu Individual supplementary tax return instructions 2025.
- Go back to question T4 Zone or overseas forces 2025.

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T6 Landcare and water facility 2025

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

Last updated 27 May 2025

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Things you need to know

This question only applies if your tax liabilities from earlier years haven't 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 shows on your notice of assessment or amended notice of assessment for the year ending 30 June 2024.

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

If you don't have an unused landcare and water facility tax offset from an earlier year that you can use this year, go to question T7 Early stage venture capital limited partnership 2025.

Unused net exempt income

Any unused landcare and water facility tax offset that you carry forward from the earlier year may need to be adjusted for any net exempt income. For an explanation of exempt income, see **Amounts that you don't pay tax on 2025**.

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

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

If you have unused net exempt income and are unsure how to calculate the landcare and water facility tax offset you carry forward from an earlier year, contact us. Otherwise, read on.

What you need to answer this question

You'll need your notice of assessment or amended notice of assessment for the income year ending 30 June 2024.

Completing your supplementary tax return

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

Where to go next

- Go to question T7 Early stage venture capital limited partnership 2025.
- Return to main menu Individual supplementary tax return instructions 2025.
- Go back to question T5 Invalid and invalid carer 2025.

QC 104285

T7 Early stage venture capital limited partnership 2025

Complete question T7 in the supplementary tax return to claim an early stage venture capital limited partnership offset.

Last updated 27 May 2025

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Things you need to know

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

- you're entitled to the ESVCLP tax offset in 2024–25
- you have an amount of unused ESVCLP tax offset you carry forward from an earlier year.

If don't have an early stage venture capital limited partnership tax offset to claim, go to question T8 Early stage investor 2025.

Work out your tax offset

Your 2024–25 ESVCLP tax offset is the sum of the tax offsets you work out using your contributions to the ESVCLP either:

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

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

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

- your total contribution to the ESVCLP during 2024–25 (certain exclusions apply)
- your share (your interest in the entire capital of the ESVCLP at the end of 2024–25) of the sum of **eligible venture capital investments** made by the ESVCLP during the period from the start of 2024–25 and ending 2 months after the end of 2024–25.

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

If you're a partner in a partnership or a beneficiary of a trust that contributes to an ESVCLP, you may be entitled to an amount of ESVCLP tax offset. The partnership or the trustee of the trust must provide you with written notification to allow you to work out your share of the tax offset. If you don't have a written notification, contact the partnership or the trustee.

This tax offset is non-refundable, however you can carry it forward if it isn't fully utilised in 2024–25. Any amount of unused tax offset available to carry forward will show on your notice of assessment for the year ended 30 June 2025.

Work out the tax offset amount you carry forward from a previous year

Your notice of assessment or amended notice of assessment for the year ended 30 June 2024 should show if you have any unused ESVCLP tax offset that you carry forward to 2024–25.

Do you have an amount of unused ESVCLP tax offset on your notice of assessment or amended notice of assessment for the year ended 30 June 2024?

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

The unused ESVCLP tax offset you carry forward from the previous year may need to be adjusted for any net exempt income. For an explanation of exempt income, see **Amounts that you don't pay tax on 2025**.

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

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

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

Completing your supplementary tax return

Write your 2024–25 tax offset at question **T7** – label **K**. Don't show cents.

Write the amount of unused ESVCLP tax offset you carry forward from 2023–24, reduced by any net exempt income, at question **T7** – label **M**. Don't show cents.

Where to go next

- Go to question **T8 Early stage investor 2025**.
- Return to main menu **Individual supplementary tax return instructions 2025**.
- Go back to question **T6 Landcare and water facility 2025**.

QC 104286

T8 Early stage investor 2025

Complete question T8 in your supplementary tax return to claim the early stage investor tax offset.

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Things you need to know

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

- you're entitled to the early stage investor tax offset in 2024–25
- you have an amount of unused early stage investor tax offset you carry forward from a previous year.

If you don't have an early stage investor tax offset you carry forward or you're not entitled to claim this tax offset, go to question T9 **Other refundable tax offsets 2025**.

To qualify for this tax offset you (the investor) and the early stage innovation company need to satisfy the requirements.

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

If you acquire your investment through a financing arrangement, to ensure you qualify for the offset, see Taxpayer Alert TA 2024/1 *Early stage investor tax offset claimed using circular financing arrangements*.

The maximum tax offset (including current year and amounts you carry forward from a prior income year) that you, and your affiliates combined, can claim in 2024–25 is \$200,000.

If you're a partner in a partnership or a beneficiary of a trust that invests in an early stage innovation company during 2024–25, you may be entitled to an early stage investor tax offset. The partnership or the trustee of the trust must provide you with written notification of your entitlement to the early stage investor tax offset. If the partnership or the trustee don't provide written notification, contact them.

This tax offset is non-refundable, however you can carry it forward if you don't fully utilise it in 2024–25. Any amount of unused tax offset that you're able to carry forward will show on your notice of assessment for the year ended 30 June 2025.

Work out the tax offset you carry forward from a previous year

Your notice of assessment or amended notice of assessment for the year ended 30 June 2024 should show if you have any unused early stage investor tax offset that you carry forward to 2024–25.

Do you have an amount of unused early stage investor tax offset on your notice of assessment or amended notice of assessment for the year ended 30 June 2024?

- **No** – Go to [Working out your 2024–25 tax offset](#).
- **Yes** – Read on.

The unused early stage investor tax offset you carry forward from the previous year may need to be adjusted for any net exempt income. For an explanation of exempt income, see **Amounts that you don't pay tax on 2025**.

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

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

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

Working out your tax offset for 2024–25

Follow the steps to work out your tax offset for 2024–25.

Step 1

Work out the total amount you pay for eligible shares in all **early stage innovation companies** in 2024–25.

If you don't meet the requirements of the '**sophisticated investor**' test for at least one of your 2024–25 investments in an early stage innovation company, your step 1 amount must not exceed \$50,000.

If you're not a sophisticated investor and your step 1 amount exceeds \$50,000 you **can't claim** this tax offset.

Step 2

Multiply the amount from step 1 by 20%.

Step 3

Identify your entitlements to any early stage investor tax offsets as a beneficiary of a trust or a partner in a partnership that invests in an early stage innovation company during 2024–25.

Step 4

Add together the amounts from step 2 and step 3.

Step 5

Subtract from \$200,000 the amount (if any) of unused early stage investor tax offset you carry forward that you calculate in [Work out the tax offset you carry forward from a previous year](#).

Step 6

If the step 4 amount is equal to or less than the amount you work out at step 5, then the step 4 amount is your tax offset for 2024–25.

If the step 4 amount is greater than the step 5 amount, then the step 5 amount is your tax offset for 2024–25.

Your tax offset 2024–25 amount may need to be further reduced if any of your affiliates are entitled to the early stage investor tax offset

(whether for investments they make in 2024–25 or carry forward from 2023–24).

The maximum tax offset (including current year and amounts you carry forward from prior years) that you, and your affiliates combined, can claim in 2024–25 is \$200,000.

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

Alex carries forward early stage investor tax offset of \$60,000 from 2023–24.

In 2024–25, Alex invests \$500,000 in eligible shares in one early stage innovation company, and \$250,000 in another. Alex meets the requirements of the sophisticated investor test for the investments. The tax payable on Alex's taxable income (before applying tax offsets) is \$180,000. Alex has no other tax offsets and no exempt income.

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

Step 1: The total amount Alex pays for eligible shares in early stage innovation companies in 2024–25 = \$750,000 (\$500,000 + \$250,000).

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

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

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

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

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

Alex can claim an early stage investor tax offset equal to the sum of the question **T8** – labels **L** and **O** amounts

(\$60,000 + \$140,000, totalling \$200,000). Although the amount Alex carries forward tax offset from 2023–24 of \$60,000 and the current year tax offset of \$150,000 (step 4 amount) equal \$210,000, Alex's total tax offset is capped at \$200,000 for 2024–25. The unused excess of \$10,000 can't be carried forward to 2025–26.

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

Completing your supplementary tax return

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

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

Where to go next

- Go to question T9 Other refundable tax offsets 2025.
- Return to main menu Individual supplementary tax return instructions 2025.
- Go back to question T7 Early stage venture capital limited partnership 2025.

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T9 Other refundable tax offsets 2025

Complete question T9 in your supplementary tax return to claim other refundable tax offsets.

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Things you need to know

You can claim the following as other refundable tax offsets:

- tax the trustee of a special disability trust pays where you're the principal beneficiary
- exploration credits.

You'll need to add up all your tax offset amounts before writing the total in your supplementary tax return.

If don't have any other refundable tax offsets to claim, go to **Total supplement tax offsets 2025**.

Part A

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

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

If the trustee of the special disability trust lodges a tax return and pays tax on the net income of the trust, you're entitled to claim the amount of the tax the trustee pays as a refundable tax offset.

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

Part B

Do you receive exploration credits?

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

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

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

For more information, see [Junior Minerals Exploration Incentive](#).

Completing your supplementary tax return

To complete this question, follow the steps.

Step 1

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

Step 2

Complete the **Code** box at question **T9** – label **P** as follows, if you claim:

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

Where to go next

- [Go to Total supplement tax offsets 2025.](#)
- [Return to main menu Individual supplementary tax return instructions 2025.](#)
- [Go back to question T8 Early stage investor 2025.](#)

Total supplement tax offsets 2025

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

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Things you need to know

If you claim any tax offsets at questions **T3, T4, T5, T6, T7, T8** and **T9**, you need to complete **Total supplement tax offsets**.

If you don't claim any tax offsets at questions **T3, T4, T5, T6, T7, T8** and **T9**, go to **Total tax offsets 2025**.

Completing your supplementary tax return

To complete this question, follow the steps.

Step 1

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

Step 2

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

Step 3

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

Where to go next

- Go to question A5 Amount on which family trust distribution tax has been paid 2025.
- Return to main menu Individual tax return instructions 2025.

Go back to question T9 Other refundable tax offsets 2025.

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