



Other myTax instructions (including spouse details and income tests)

How to complete the spouse details and income tests sections of your tax return using myTax.

Spouse details



How to report your spouse's details when you return using myTax.

Income tests



How to complete the income tests section when you lodge your return using myTax.

QC 101642

myTax 2024 Spouse details

How to report your spouse's details when you return using myTax.

Published 3 June 2024

Things to know

Complete this section if you had a spouse during 2023–24.

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
- are entitled to the seniors and pensioners tax offset
- are entitled to a Medicare levy reduction
- must pay Medicare levy surcharge.

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.

Completing this section

If you had more than one spouse during 2023–24, complete this section with the details for your last spouse in 2023–24.

You will need details of your [spouse's income](#).

If your spouse has lodged their return, you can obtain income details from the completed return.

If your spouse has not lodged their return or does not need to lodge a return, income details can be obtained from:

- their income statement or *PAYG payment summary – individual non-business*
- relevant distribution statements for any trust income and any family trust distribution tax
- if your spouse had child support obligations, details of the amount of child support they paid (your spouse can get this information from Services Australia)
- if they received foreign income, details of the amount of foreign income received
- if they had financial investment losses, the net financial investment loss amount

- if they had rental property losses, the net rental property loss amount
- if they claimed a deduction for personal superannuation contributions, details of the amount claimed.

Seek the information required at this section from your spouse, whether or not they need to lodge a tax return. The ATO is not able to disclose details of your spouse's income, even with your spouse's consent.

If you can't 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.

We pre-fill your tax return with your spouse's other details from your 2022–23 tax return (if you had a spouse on 30 June 2023). Check spouse details and update, if necessary.

To personalise your return to show spouse details, at **Personalise return** answer Yes to the question 'Did you have a spouse at any time between 1 July 2023 and 30 June 2024?'.

To show your spouse details, at **Prepare return** select 'Add/Edit' at the Spouse details banner.

At the **Spouse details** heading:

1. Enter your spouse's personal details into the corresponding fields.
 - Your spouse's gender is important for assisting us to correctly identify your spouse. Select **Male**, **Female** or **Indeterminate**. Indeterminate refers to any person who does not exclusively identify as either male or female – for example, a person of a non-binary gender. A person may use a variety of other terms to self-identify.
 - If your spouse died during 2023–24 and you did not have another spouse on or before 30 June 2024, answer **Yes** to the question **Did your spouse die during the year, and you did not have another spouse on or before 30 June 2024?** This information is used to calculate your Medicare levy surcharge.
2. Enter your [spouse's income and other details](#) into the corresponding fields. If the amount is zero, enter **0**.

3. Select **Save and continue** when you have completed the **Spouse details** section.

Spouse's income and other details

Your spouse's taxable income

You will usually find this amount on your spouse's tax return or notice of assessment.

If your spouse received any assessable First home super saver released amount, exclude it from the amount you enter at **Your spouse's taxable income**.

If your spouse's taxable income (excluding any assessable First home super saver released amount) is zero or a loss, enter **0**.

Seek this information from your spouse, whether or not they need to lodge a tax return. The ATO is not able to disclose to you your spouse's taxable income, even with your spouse's consent.

If you can't find out your spouse's taxable income, you can make a reasonable estimate. You will not be penalised for an incorrect estimate if you acted reasonably and in good faith.

Your spouse's share of trust income on which the trustee is assessed and is not included in your spouse's taxable income

Check the trust distribution statements and enter 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 2024.

Don't include any amount already included in **Your spouse's taxable income**.

Amounts received by your spouse on which family trust distribution tax has been paid

Check the trust distribution statements and enter 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.

Your spouse's total reportable fringe benefits amounts

From employers exempt from FBT under section 57A of the FBTAA 1986

Enter the amount shown at **Employers exempt from FBT under section 57A of the FBTAA 1986** at **Total reportable fringe benefits amounts** (in the **Income tests** section) on your spouse's tax return.

From employers not exempt from FBT under section 57A of the FBTAA 1986

Enter the amount shown at **Employers not exempt from FBT under section 57A of the FBTAA 1986** at **Total reportable fringe benefits amounts** (in the **Income tests** section) on your spouse's tax return.

Your spouse's Australian Government pensions and allowances

Enter the amount of Australian Government pensions and allowances that your spouse received in 2023–24 (not including exempt pension income). Australian Government pensions and allowances are listed at Australian Government payments such as pensions and carer payments.

Your spouse's exempt pension income

Enter the amount of any of the following exempt pension income that your spouse received in 2023–24:

- 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.

Don't include at this field any of the exempt payments listed at **Other specified exempt payments your spouse received**.

Your spouse's reportable superannuation contributions

Enter the sum of amounts shown on your spouse's tax return at:

- **Reportable employer superannuation contributions** (in the **Income tests** section) and
- **Personal super contributions** (in the **Deductions** section).

Other specified exempt payments your spouse received

Enter the amount of the following tax-free government pensions your spouse received for 2023–24:

- a special rate disability pension paid under Part 6 of Chapter 4 of the *Military Rehabilitation and Compensation Act 2004*
- a payment of compensation made 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*.

Don't include these amounts at **Your spouse's exempt pension income**.

Your spouse's target foreign income

Enter the target foreign income your spouse received during 2023–24. Target foreign income is any income, periodic payments or benefits by way of gifts or allowances that were:

- from sources outside Australia

- not included in your spouse's taxable income, and
- not fringe benefits.

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 as **Exempt foreign employment income** (in the **Foreign income, assets and entities** section) on your spouse's tax return.

All foreign income must be converted to Australian dollars before you enter the amount at **Your spouse's target foreign income**.

Your spouse's net losses from financial investments and rental property

Enter the sum of amounts shown on your spouse's tax return at:

- **Net financial investment loss** (in the **Income tests** section)
- **Net rental property loss** (in the **Income tests** section).

Child support paid by your spouse

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

Don't include payments or benefits made or provided to you by your spouse unless you live apart on a permanent or indefinite basis.

Your spouse's taxed element of super lump sum for which the tax rate is zero

If your spouse was aged from their preservation age to under 60 years old, enter the taxed element amount of superannuation lump sums, other than a death benefit, your spouse received during 2023–24 that did not exceed your spouse's low rate cap.

Other details

Consent to repay your spouse's Family Assistance debt

If your spouse has a Family Assistance debt, do you consent to use part or all of your 2024 tax refund to repay it?

If you don't consent to use part or all of your 2024 tax refund to repay any Family Assistance debt of your spouse, answer **No**.

If you do consent, read below.

Answer **Yes** 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 2024 and your income was taken into account in their claim.
- Your spouse has given you authority to quote their customer reference number (CRN) on your tax return (if your spouse does not know their CRN, they can contact Services Australia).
- Your spouse has a Family Assistance debt due to Services Australia or expects to have a Family Assistance debt for 2024.
- You expect to receive a tax refund for 2024.
- You consent to use part or all of your refund to repay your spouse's Family Assistance debt.

If you consent, answer **Yes**. You must enter your spouse's CRN.

Your spouse's lump sum payment in arrears

Did your spouse receive a lump sum payment in arrears during 2023–24 and is your combined income for Medicare levy surcharge purposes over \$186,000 (plus \$1,500 for each dependent child after the first)?

If your spouse did not receive a lump sum payment in arrears during 2023–24, answer **No**.

Answer **No** if:

- your spouse did receive a lump sum payment in arrears during 2023–24, and
- your combined income for Medicare levy surcharge purposes is not over \$186,000 (plus \$1,500 for each dependent child after the first).

Otherwise, answer **Yes**. You must enter your spouse's address.

myTax 2024 Income tests

How to complete the income tests section when you lodge your return using myTax.

Published 3 June 2024

Why we use income tests

We use income tests to work out your eligibility for a number of tax offsets and benefits. These can reduce the amount of tax you pay.

We use income tests to work out whether you:

- can claim certain tax offsets and the amount you are entitled to receive
- can receive some government benefits or concessions
- are entitled to a rebate for your private health insurance
- must pay tax
- must pay Medicare levy surcharge
- have compulsory repayments for study and training support loans, including:
 - Higher Education Loan Program (HELP)
 - VET Student Loan (VSL)
 - Student Financial Supplement Scheme (SFSS)
 - Student Start-up Loan (SSL)
 - ABSTUDY Student Start-up Loan (ABSTUDY SSL)
 - Australian Apprenticeship Support Loan (formerly known as Trade Support Loan).

We may also pass this information to other government agencies, such as Services Australia, to ensure you are receiving your correct entitlement to government benefits. It will also be used to correctly determine any child support payments.

Each income tests item will only display at **Prepare return** if it contains an amount.

myTax will populate some amounts using the information you provide in your tax return. You may not be able to edit those populated amounts at Income tests. For more information, refer to the specific income test.

If you need to add information to items not initially displayed at **Prepare return**, select 'Add/Edit' at the Income tests banner.

Total reportable fringe benefit amounts

Things to know

This is for employees who receive fringe benefits from their employer and have the taxable value of those benefits recorded on their income statement or payment summary.

- You have a reportable fringe benefits amount if the total taxable value of certain fringe benefits provided to you or your associate (for example, a relative) exceeds \$2,000 in a fringe benefits tax (FBT) year (1 April to 31 March).
- Employers must gross-up this amount and report it on your income statement or payment summary. The reportable fringe benefit amount reflects the gross salary that you would have to earn to purchase the benefit from your after-tax income.
 - The lower gross-up rate for the FBT year ending 31 March 2024 is 1.8868.
 - If the taxable value of your fringe benefits is \$2,000.01, your reportable fringe benefit amount is \$3,773.

For more information, see **Reportable fringe benefits for employees**.

Show your reportable fringe benefits amounts in the **Income statements and payment summaries** section at:

- Salary, wages, allowances, tips, bonuses
- Foreign employment income

Don't show any reportable fringe benefit amount less than \$3,773.

Completing this section

We populate this section with reportable fringe benefits amounts shown in the **Income statements and payment summaries** section.

At **Personalise return**, you **don't** need to make a selection to show Income tests, as it's always displayed at Prepare return.

At **Prepare return**, select 'Add/Edit' at the Income tests banner.

At the **Income tests** heading:

1. myTax will show the following total reportable fringe benefits amounts
 - From employers exempt from FBT under section 57A of the FBTA 1986
 - From employers not exempt from FBT under section 57A of the FBTA 1986.
2. Select **Save and continue** when you have completed the **Income tests** section.

To update or add a reportable fringe benefits amount of \$3,773 or more in myTax, go to the relevant payment type in the **Income statements and payment summaries** section:

- Salary, wages, allowances, tips, bonuses
- Foreign employment income

Reportable employer superannuation contributions

Things to know

Reportable employer superannuation contributions are additional to the compulsory contributions your employer must make. An example of a reportable employer superannuation contribution is a salary sacrificed arrangement. For more information, see **Reportable superannuation contributions**.

If your income statement or payment summary shows a reportable employer superannuation contributions amount and you did not get your employer to make superannuation contributions in addition to their compulsory superannuation contributions, you should contact your employer before lodging your tax return to check that the figure is correct.

If your employer has incorrectly calculated the reportable employer superannuation contributions amount, ask them to provide you with the correct amount. If that amount is incorrect on your income statement or payment summary, ask your employer to report correctly to us.

Show your reportable employer superannuation contributions:

- in the **Income statements and payment summaries** section at
 - Salary, wages, allowances, tips, bonuses
 - Foreign employment income
 - Attributed personal services income
- in the **Business/sole trader and partnership income** section at
 - Business income statements and payment summaries

Completing this section

We populate this section with reportable employer superannuation contributions shown in the following sections:

- **Income statements and payment summaries**
- **Business/sole trader and partnership income**

At **Personalise return**, you **don't** need to make a selection to show Income tests, as it's always displayed at Prepare return.

At **Prepare return**, select 'Add/Edit' at the Income tests banner.

At the **Income tests** heading:

1. myTax will show the total reportable employer superannuation contributions.
2. Select **Save and continue** when you have completed the **Income tests** section.

To update or add a reportable employer superannuation contributions amount in myTax, go to the relevant section:

- in the **Income statements and payment summaries** section
 - Salary, wages, allowances, tips, bonuses
 - Foreign employment income

- Attributed personal services income
- in the **Business/sole trader and partnership income** section
 - Business income statements and payment summaries

Tax-free government pensions or benefits

Things to know

Although you don't pay income tax on certain tax-free government pensions and benefits, those pensions and benefits are taken into account when working out your adjusted taxable income.

You must include at this section the part of the following pensions and benefits that are exempt from tax. In some cases, all of your pension or benefit could be exempt from tax, and in other cases, only part of it might be.

Don't include any part of it that is a bereavement payment, pharmaceutical allowance, rent assistance or remote area allowance, or language, literacy and numeracy supplement.

Government benefits or payments you may receive are:

- Disability support pension paid by Centrelink to a person who is under age-pension age
- Youth disability supplement if you receive disability support pension
- Carer payment under Part 2.5 of the *Social Security Act 1991* (this is not the carer allowance under Part 2.19 of the *Social Security Act 1991*)
- Pension for defence, peacekeeping or war-caused death or incapacity, or any other pension granted under Part II or Part IV of the *Veterans' Entitlement Act 1986*
- Invalidity service pension where the veteran is under age-pension age
- Partner service pension where either
 - the partner and the veteran are under the age-pension age and the veteran is receiving an invalidity service pension

- the partner is under age-pension age, the veteran has died and was receiving an invalidity service pension at the time of death
- Income support supplement paid under Part IIIA of the *Veterans' Entitlements Act 1986*
- A veteran payment under an instrument made under Part IIIAA of the *Veterans' Entitlements Act 1986*
- 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* (including a reduced weekly amount because of a choice under section 236 of that Act) or of a lump sum mentioned in subsection 236(5) of that Act.

If you are not sure, for the purpose of this section, whether a government pension or benefit you have received is tax-free, contact us.

Don't show at this section

Don't include any amount at this section for the following:

- family tax benefit
- amounts that you have already shown in the **Income statements and payment summaries** section:
 - Australian Government payment such as JobSeeker, Youth Allowance and Austudy
 - Australian Government payment such as pensions and carer payments
 - Super income stream
 - Australian annuity payments.

Completing this section

You will need details of your tax-free government pension or benefit from the agency that paid you. If you don't have this information,

contact the agency that paid you.

We pre-fill your tax return with information provided to us. Check it and add any tax-free government pensions and benefits you received that have not pre-filled.

At **Personalise return**, you **don't** need to make a selection to show Income tests, as it's always displayed at Prepare return.

At **Prepare return**, select 'Add/Edit' at the Income tests banner.

At the **Income tests** heading:

1. Enter at **Tax-free government pensions or benefits** the total amount of tax-free pensions and benefits you received during 2023–24.
2. Select **Save and continue** when you have completed the **Income tests** section.

Note: Information shown in myTax may be updated based on pre-fill data. Before you lodge, you should review this information again to ensure it is correct.

Target foreign income

Things to know

Provided the amount hasn't been included in your taxable income, or received in the form of a fringe benefit, target foreign income is any one of the following from sources outside of Australia:

- income earned, derived or received
- a periodical payment by way of gifts or allowances
- a periodical benefit by way of gifts or allowances.

Types of target foreign income you need to show at this section include:

- regular receipts of money and gifts from relatives living overseas which are exempt from Australian tax
- income from foreign business interests and investments, which are exempt from Australian tax, including income received by migrants with business interests in their country of origin

- foreign source income received while you were a temporary resident that is exempt from Australian tax
- the amount of exempt foreign employment income you have shown in your tax return.

If you are not sure whether any foreign income you have received is target foreign income, **contact us**.

Completing this section

You will need details of your target foreign income amounts.

Show all foreign income in Australian dollars using the market exchange rate for 1 July 2023. For more information, see **Foreign exchange rates**. For information on how to convert your foreign income, **contact us**.

If you have already entered exempt foreign employment income in either the **Income statements and payment summaries** or **Foreign income, assets and entities** section, that amount may be shown here. Otherwise, you will need to include it in the total target foreign income.

At **Personalise return**, you **don't** need to make a selection to show Income tests, as it's always displayed at Prepare return.

At **Prepare return**, select 'Add/Edit' at the Income tests banner.

At the **Income tests** heading:

1. Enter at **Target foreign income** the total amount of target foreign income you received during 2023–24.
2. Select **Save and continue** when you have completed the **Income tests** section.

Note: Information shown in myTax may be updated based on you entering data in other sections. Before you lodge, you should review this information again to ensure it is correct.

Net financial investment loss

Things to know

This section is about the net loss from any financial investments you owned.

The loss shown at this section is the amount your [deductions](#) from your financial investments exceed your income from these investments:

- shares in a company
- an investment in a [managed investment scheme](#), including a forestry managed investment scheme
- rights or options for shares or managed investment schemes
- distributions from a partnership that included income or losses from an investment listed above
- any investment that is of a similar nature to those listed above.

When calculating your net financial investment loss, interest from your everyday transaction accounts is not included.

Managed investment schemes

The investment manager will be able to tell you whether your investment is a managed investment scheme. Managed investment schemes include:

- cash management trusts
- property trusts
- Australian equity (share) trusts
- agricultural schemes (which include horticultural, aquaculture and commercial horse breeding schemes).

Investments that are **not managed investment schemes** include:

- regulated superannuation funds
- approved deposit funds
- debentures issued by a body corporate
- franchises
- schemes operated by an Australian bank in the ordinary course of banking business (such as term deposits).

Deductions

Deductions for an investment include expenses you pay to:

- borrow money to purchase an investment
- manage your investments
- obtain advice about changes in the mix of your investments.

Completing this section

We will calculate the amount of your net financial investment loss using the information you provide in your tax return.

At **Personalise return**, you **don't** need to make a selection to show Income tests, as it's always displayed at Prepare return.

At **Prepare return**, select 'Add/Edit' at the Income tests banner.

At the **Income tests** heading:

1. myTax will show the net financial investment loss.
If you want to see how we work this out, see [Calculating net financial investment loss](#).
2. Select **Save and continue** when you have completed the **Income tests** section.

Calculating net financial investment loss

Based on the information in your tax return, we work out your net financial investment loss for you.

If you want to know how we work it out, complete worksheets 1a, 1b and 1c below.

Worksheet 1a – Financial investment income

Row	Financial investment income	Amount
a	Dividends from Australian shares – Unfranked amount.	\$
b	Dividends from Australian shares – Franked amount.	\$
c	Dividends from Australian shares – Franking credit.	\$

d	Managed funds – Your share of Total non-primary production income (show a loss as a negative).	\$
e	Managed funds – Your share of Total franked distribution.	\$
f	Managed funds – Your share of Total other foreign income.	\$
g	Managed funds – Your share of Total Australian credits from a NZ franking company.	\$
h	Managed funds – Your share of Total other income - category 4	\$
i	Trusts – Managed investment scheme amount (show a loss as a negative).	\$
j	Trusts – Franked distribution related to investments.	\$
k	Trusts – Australian franking credits from a New Zealand franking company.	\$
l	Trusts – Other assessable foreign source income from a financial investment.	\$
m	Partnerships – Partnership net financial investment income or loss (show a loss as a negative).	\$
n	Business income or losses – Net non-primary production income or loss from a business of investing (show a loss as a negative).	\$
o	Loss details – Partnership: Deferred loss amount from carrying on a business of investing.	\$
p	Loss details – Sole trader: Deferred loss amount from carrying on a business of investing.	\$

q	Other foreign income from a financial investment – Australian franking credits from a New Zealand franking company.	\$
r	Other foreign income from a financial investment – Gross income less Deductible expenses (show a loss as a negative).	\$
s	Forestry managed investment schemes – Amount.	\$
t	Any other income – Financial investments not shown elsewhere.	\$
u	Any other income – Assessable adjustment from low-value pool relating to financial investments.	\$
v	Add all amounts from rows a to u .	\$

Worksheet 1b – Financial investment deductions

Row	Financial investment deductions	Amount
w	Dividend deductions – Amount.	\$
x	Low value pool deduction – Low value pool deduction relating to financial investment.	\$
y	Managed funds – Your share of Total other deductions relating to non-primary production.	\$
z	Trusts – Managed investment scheme deductions.	\$
aa	Partnerships – Partnership financial investment deductions.	\$
bb	Forestry managed investment scheme deductions – Amount.	\$

cc	Other deductions – Deductions relating to financial investments.	\$
dd	Add all amounts from rows w to cc .	\$

Worksheet 1c – Calculation

Row	Calculation	Amount
ee	Row v (from Worksheet 1a).	\$
ff	Row dd (from Worksheet 1b).	\$
gg	Take row ff away from row ee . If the amount is a negative, this amount is your Net financial investment loss . Otherwise the amount will be 0 .	\$

Net rental property loss

Things to know

This section is about the net loss from any rental property you owned.

It is not about capital gains or capital losses from your rental properties.

Completing this section

We will calculate the amount of your net rental property loss using the information you provide in your tax return.

At **Personalise return**, you **don't** need to make a selection to show Income tests, as it's always displayed at Prepare return.

At **Prepare return**, select 'Add/Edit' at the Income tests banner.

At the **Income tests** heading:

1. myTax will show the net rental property loss.

If you want to see how we work this out, see [Calculating net rental](#)

[property loss](#).

2. Select **Save and continue** when you have completed the **Income tests** section.

Calculating net rental property loss

Based on the information in your tax return, we work out your net rental property loss for you.

If you want to know how we work it out, complete the worksheet below.

Worksheet: Net rental property loss

Row	Calculation	Amount
a	Foreign rental income – Gross income less Deductible expenses (show a loss as a negative).	\$
b	Managed funds – Your share of Total net foreign rent (show a loss as a negative).	\$
c	Rent – Net rent (show a loss as a negative).	\$
d	Partnerships – Partnership net rental property income or loss (show a loss as a negative).	\$
e	Business income or losses – Net non-primary production income or loss from a rental property business (show a loss as a negative).	\$
f	Loss details – Partnership: Deferred loss amount from carrying on a rental property business.	\$
g	Loss details – Sole trader: Deferred loss amount from carrying on a rental property business.	\$
h	Any other income – Assessable adjustment from low-value pool relating to	\$

	rental property.	
i	Add all amounts from rows a to h .	\$
j	Low value pool deduction – Low value pool deduction relating to rental property.	\$
k	Partnerships – Partnership rental property deductions.	\$
l	Other deductions – Debt deductions incurred in deriving foreign rental income.	\$
m	Add all amounts from rows j to m .	\$
n	Take row m away from row i . If the amount is a negative, this amount is your Net rental property loss . Otherwise the amount will be 0 .	\$

Child support you paid

Things to know

This section is about amounts you paid or benefits you provided to another person other than your partner for the maintenance of your natural or adopted child.

Don't include amounts you paid or provided to a person to acquire goods or services.

Completing this section

You will need details of the amounts you paid or benefits you provided to another person other than your partner for the maintenance of your natural or adopted child.

At **Personalise return**, you **don't** need to make a selection to show Income tests, as it's always displayed at Prepare return.

At **Prepare return**, select 'Add/Edit' at the Income tests banner.

At the **Income tests** heading:

1. Enter at **Child support you paid** the total amount you paid and benefits you provided for the maintenance of your child during 2023–24.
2. Select **Save and continue** when you have completed the **Income tests** section.

For income test purposes, the amounts you paid and the benefits you provided for the maintenance of your child will be deducted from the total of the other components that make up your adjusted taxable income.

Number of dependent children

Things to know

For this section, regardless of their income, a dependent child is your child who is either:

- under 21 years old
- 21 to 24 years old and a full-time student at a school, college or university.

The child must be an **Australian resident** and you must have contributed to their maintenance.

You maintained a dependant if any of the following applied:

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

We use this information to determine whether you are entitled to an increase in the income test threshold for the:

- private health insurance rebate
- Medicare levy surcharge.

Completing this section

We pre-fill your tax return with the number of dependent children from your 2023 tax return.

At **Personalise return**, you **don't** need to make a selection to show Income tests, as it's always displayed at Prepare return.

At **Prepare return**, select 'Add/Edit' at the Income tests banner.

At the **Income tests** heading:

1. Check the **Number of dependent children** and correct if necessary.
2. Select **Save and continue** when you have completed the **Income tests** section.

QC 101644

Our commitment to you

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

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

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

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

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