



Tax offset questions T4–T11

How to complete the tax offset questions T4 to T11 in your paper supplementary tax return.

T4 – Superannuation contributions on behalf of your spouse 2013



Complete question T4 if you made contributions to a complying superannuation fund or RSA on behalf of your spouse.

T5 – Zone or overseas forces 2013



Complete question T5 if you want to claim a zone or overseas forces tax offset.

T6 – Total net medical expenses 2013



Complete question T6 to claim a tax offset for medical expenses.

T7 Dependent (invalid and carer)



Complete question T7 if you maintained a person who was 16 years or older and received particular government payments.

T8 – Landcare and water facility 2013



Complete question T8 if you have an unused 'landcare and water

T9 – Net income from working – supplementary section 2013



Provides information to help us work out your mature age worker tax offset entitlement.

T10 – Other non-refundable tax offsets 2013



Complete question T10 to claim other non-refundable tax offsets.

T11 – Other refundable tax offsets 2013



Complete question T11 to claim other refundable tax offsets.

Total supplement tax offsets 2013



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

QC 80813

T4 – Superannuation contributions on behalf of your spouse 2013

Complete question T4 if you made contributions to a complying superannuation fund or RSA on behalf of your spouse.

Last updated 28 May 2013

On this page

Did you make contributions to a complying superannuation fund or a retirement savings account (RSA) on behalf of your spouse (married or de facto) who is earning a low income or not working?

Completing this item

Did you make contributions to a complying superannuation fund or a retirement savings account (RSA) on behalf of your spouse (married or de facto) who is earning a low income or not working?

No	<ul style="list-style-type: none">• Go to question T5 Zone or overseas forces, or• return to main menu Individual tax return instructions.
Yes	You may be eligible for a tax offset. Read below.

An RSA is a special account offered by banks, building societies, credit unions, life insurance companies and prescribed financial institutions. It is used for retirement savings and is similar to a superannuation fund.

You need to know

You will be entitled to a tax offset of up to \$540 per year if:

- the sum of your spouse's assessable income, total reportable fringe benefits amounts and reportable employer superannuation contributions was less than \$13,800
- the contributions were not deductible to you
- the contributions were made to a superannuation fund that was a complying superannuation fund for the income year in which you made the contribution
- both you and your spouse were Australian residents when the contributions were made, and
- when making the contributions you and your spouse were not living separately and apart on a permanent basis.

A spouse can be of the same or opposite sex and can include de facto relationships (see the definition of spouse in [Special circumstances and glossary](#)).

If you had more than one spouse during the income year and you satisfy the conditions for the tax offset for more than one spouse, the tax offset is the lesser of the sum 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 of their tax return, unless:

- they had a distribution from a partnership or trust
- they had income or losses from rent or business (including personal services income)
- they had a capital gain or foreign source income,
- they made a deposit into a Farm Management Deposit Scheme Account, or
- they claimed a deductible amount for a foreign pension or annuity at item **D11** on their tax return (supplementary section).

If any of these apply phone **13 10 20** for help to work out your spouse's assessable income before completing this item.

Your spouse's reportable fringe benefits amounts and reportable employer superannuation contributions are shown on their payment summaries.

The tax offset is calculated as 18% of the lesser of:

- \$3,000, reduced by \$1 for every \$1 that the sum of your spouse's assessable income, total reportable fringe benefits amounts and reportable employer superannuation contributions for the year was more than \$10,800
- the total of your contributions for your spouse for the year.

Completing this item

Step 1

Write the total of your contributions at Contributions paid item **T4** on page 16 of your tax return.

Step 2

If the sum of your spouse's assessable income, total reportable fringe benefits amounts and reportable employer superannuation contributions was \$10,800 or less, use **worksheet 1**.

If the sum of your spouse's assessable income, total reportable fringe benefits amounts and reportable employer superannuation contributions was more than \$10,800 but less than \$13,800, use **worksheet 2**.

Worksheet 1		
Maximum spouse contributions eligible for the tax offset	\$3,000	(a)
Amount of contributions paid	\$	(b)
Write the lesser of (a) or (b).	\$	(c)
Multiply (c) by 18 and divide by 100.	\$	(d)

Worksheet 2		
Maximum spouse contributions eligible for the tax offset	\$3,000	(a)
The sum of your spouse's assessable income, total reportable fringe benefits amounts and reportable employer superannuation contributions	\$	(b)
Base amount	\$10,800	(c)
Take (c) away from (b).	\$	(d)

Take (d) away from (a).	\$	(e)
Amount of contributions paid	\$	(f)
Write the lesser of (e) or (f).	\$	(g)
Multiply (g) by 18 and divide by 100.	\$	(h)

Step 3

The tax offset is the amount shown at (d) on worksheet 1 or (h) on worksheet 2. Write this amount at **A** item **T4**. Do not show cents.

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

- the sum of the tax offset you are entitled to for each spouse, or
- \$540.

Write this amount at **A** item **T4**. Do not show cents.

Step 4

Make sure you complete **Spouse details - married or de facto** on pages 8-9 of your tax return. Include your spouse's taxable income at **O**, your spouse's total reportable fringe benefits amounts at **S** and your spouse's reportable employer superannuation contributions at **A**.

See the definition of spouse in [Special circumstances and glossary](#).

To work out your entitlement to this tax offset you would have used your spouse's assessable income, reportable fringe benefits amounts and reportable employer superannuation 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 [T5 Zone or overseas forces](#).
- Return to main menu [Individual tax return instructions](#).
- Go back to [Total supplement deductions](#).

T5 – Zone or overseas forces 2013

Complete question T5 if you want to claim a zone or overseas forces tax offset.

Last updated 1 November 2017

On this page

Are you entitled to claim for living in a zone or serving in an overseas force?

You need to know

Completing this item

Selected localities within the zones and special areas

Are you entitled to claim for living in a zone or serving in an overseas force?

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

- lived or worked in a remote or isolated area of Australia, not including an offshore oil or gas rig, or
- served overseas as a member of the Australian Defence Force or a United Nations armed force.

No	<ul style="list-style-type: none">• Go to question T6 Total net medical expenses or• return to main menu Individual tax return instructions.
Yes	Read below.

You need to know

You may also be eligible to claim additional dependent tax offsets at this item for:

- your or your spouse's parent
- your or your spouse's invalid child, brother or sister
- your child-housekeeper
- your housekeeper.

You may also be eligible to claim an amount for a dependent spouse born on or after 1 July 1952. You include this amount at this item as you cannot claim for your dependent spouse at **T1**.

Zone tax offset

Remote areas are classed as either zone A or zone B. There are also special areas within these zones. If you do not know which zone your area is in, see [tables 8, 9 and 10](#).

To qualify for the tax offset, you must have lived or worked in a remote area (not necessarily continuously) for:

- 183 days or more during 2012–13, or
- 183 days or more during the period 1 July 2011 to 30 June 2013 (including at least one day in 2012–13) and you did not claim a zone tax offset in your 2012 tax return.

If you lived in a zone for less than 183 days in 2012–13, you may still be able to claim a tax offset as long as you lived in a zone for a continuous period of less than five years after 1 July 2007 and:

- you were unable to claim in the first year because you were there less than 183 days, and
- the total of the days you were there in the first year and in 2012–13 is 183 or more.

Example

Gary lived in a remote area from 1 March 2008 to 30 September 2012, a continuous period of less than five years. He couldn't claim a zone tax offset for the first year because he lived there for only 122 days. However, he could carry forward these unused days to 2012–13. He now adds the number of days from 1 March

2008 to 30 June 2008 (122 days) and the number of days from 1 July 2012 to 30 September 2012 (92 days). As the total (214 days) is '183 days or more' over the two income years, Gary can claim the tax offset on his 2013 tax return.

Overseas forces tax offset

You may be eligible for an overseas forces tax offset if you served in a specified overseas locality as a member of the Australian Defence Force or a United Nations armed force in 2012–13 and income relating to that service was not 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 served 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 [Overseas forces tax offset](#) or phone **13 28 61**.

To claim the full tax offset, you must have served in the overseas locality for 183 days or more in 2012–13. If your overseas service was less than 183 days, you may be able to claim part of the tax offset. Unlike the zone tax offset, you cannot carry forward any unused days from previous years to make up 183 days.

If you served in an overseas locality for less than 183 days, but the total number of days served in the overseas locality, when added to the number of days spent in one or more zones, is 183 days or more, you may still be entitled to claim the full overseas forces tax offset. If you served as a member of the Australian Defence Force, days spent in a zone must be defence force service.

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

Completing this item

How to work out your tax offset if your circumstances were simple

Step 1

Your tax offset is the amount in **table 1** below if:

- your circumstances are shown in table 1 below, and
- you lived or worked in only one zone or served in only one specified overseas locality for at least 183 days, as defined above, and
- you were single, or have claimed a dependent spouse tax offset at T1 and have no other dependants or housekeeper to claim for, and
- you either did not have a dependent child or student at any time in 2012–13, or if you did 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 maintained them..

Table 1: Tax offset amounts

Your circumstances	Zone A	Zone B	Special area	Overseas forces
You were single	\$338	\$57	\$1,173	\$338
You are eligible to claim the maximum dependent spouse tax offset (\$2,423) at item T1	\$1,550	\$542	\$2,385	\$1,550

The definition of **spouse** covers same-sex relationships. See the definition of **spouse** in **Special circumstance and glossary**.

'**Your child**' also includes your adopted child, stepchild, ex-nuptial child and child of your spouse. See the definition of child in **Special circumstance and glossary**.

If you cannot use **table 1** you will need to work through [How to work out your offsets if your circumstances were more complex](#) below.

If you received a remote area allowance from Centrelink or the Department of Veterans' Affairs, or an equivalent amount was included in an exceptional circumstances relief payment, you must reduce the amount of your zone tax offset by the amount you received for this allowance.

Step 2

Write your tax offset amount less any remote area allowance at **R** item **T5** on page 16 of your tax return. Do not show cents. Go to question **T6** Total net medical expenses.

How to work out your tax offset if your circumstances were more complex

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

- a fixed amount, based on your circumstances
- a percentage of your base amount (which includes amounts you can claim for dependants), and
- an amount for a dependent spouse born on or after 1 July 1952. You include this amount at this item as you cannot claim for your dependent spouse at T1.

To calculate your zone or overseas forces offset, you must work out which other dependant offsets you are eligible to claim, as these may also be included in your base amount.

You may also be able to claim for the following dependents:

- your or your spouse's parent
- your or your spouse's invalid child, brother or sister (invalid relative)
- your child-housekeeper
- your housekeeper.

The following information will help you work out the base amount and offset you can claim for each dependant. For a child-housekeeper or housekeeper, you may need to do two calculations, as different eligibility conditions apply.

Parent, spouse's parent or invalid relative

If you maintained your or your spouse's parent or invalid relative

You cannot claim for them if:

- your ATI for 2012–13 was more than \$150,000, or
- you had a spouse for all of 2012–13 and the combined ATI of you and your spouse was more than \$150,000, or

- you had a spouse for only part of the year and the sum of the following is more than \$150,000
 - your ATI
 - your spouse's ATI for 2012–13 multiplied by the number of days they were your spouse divided by 365.

If you are eligible to claim an offset, you will need to complete the following steps. If you maintained more than one person in this category, you will need to complete the steps for each of them separately.

Working out your parent, spouse's parent or invalid relative base amount and tax offset

Step 1

You can claim the maximum tax offset of \$1,776 for each parent or spouse's parent and \$889 for each invalid relative if:

- you are claiming for a parent or invalid relative, and
- their ATI was \$285 or less, and
- you maintained them for the whole year.

If this is the case, go to step 3.

If you maintained them for only part of the year, go to [worksheet 2](#).

Otherwise, read on.

Step 2

If the parent's or invalid relative's ATI for the year was \$286 or more and you maintained them for the whole year, use **worksheet 1**

Worksheet 1

Your invalid relative, your parent or your spouse's parent's ATI for the whole of 2012–13	(a)	\$
Take \$282 away from (a).	(b)	\$
Divide (b) by 4.	(c)	\$

<p>If the amount at (c) is \$1,776 or more for each parent or spouse's parent, or \$889 or more for each invalid relative, you cannot claim for them. Go to Child-housekeeper.</p> <p>If the amount at (c) is less than \$1,776 for each parent or spouse's parent, or less than \$889 for each invalid relative, read on.</p>		
Take (c) away from \$1,776 for your parent or spouse's parent, or \$889 for an invalid relative.	(d)	\$

The amount at (d) is your base amount and tax offset. Go to step 3.

Worksheet 2

Work out the number of days in the year you maintained your parent or your spouse's parent or invalid relative.	(a)	
<p>Multiply the number of days at (a) by the following daily rate:</p> <ul style="list-style-type: none"> \$4.87 if you had a parent or spouse's parent \$2.44 if you had an invalid relative. 	(b)	\$
<p>If your dependant's ATI was \$285 or less for the period you are claiming for them, the amount at (b) is your base amount and tax offset. Go to step 3.</p> <p>Otherwise, read on.</p>		
If your dependant's ATI was \$286 or more, write their ATI for that period at (c).	(c)	\$
Take \$282 away from (c).	(d)	\$
Divide (d) by 4.	(e)	\$
Take (e) away from (b).	(f)	\$

If the amount at (f) is positive, this is your base amount and tax offset. Go to step 3. If the amount is zero or negative, you cannot claim for your dependant. Go to Child-housekeeper.

Step 3

If any other person contributed to the maintenance of your parent, spouse's parent or invalid relative, multiply the maximum tax offset from Step 1 or the amount at (d) Worksheet 1, (b) Worksheet 2 or (f) above (whichever applies) by the percentage that you maintained them for that period (use 100% if no other person contributed to the maintenance of the dependant). The resulting amount is your base amount and tax offset. If you used our calculator, this has already been done.

Write this amount at **(a)** in [table 3](#) to include it in your base amount calculation. Include also at **(a)** in [table 3](#) the amount (if any) you have calculated under the above steps for any other person you maintained in this category.

Write this amount from **(a)** in [table 3](#) again at **(e)** in [table 5](#) and **(b)** in [table 7](#), as you will need to use one of these tables to do your final tax offset calculation.

Child-housekeeper

You can claim for any period in 2012–13 that you had a full-time child-housekeeper and you met all of the following conditions:


- you maintained your child-housekeeper; see What is maintaining a dependant?
- your child-housekeeper was a resident; if you are not sure, see Are you an Australian resident?
- you were a resident at any time in 2012–13.

For any period that you contributed to the maintenance of your resident spouse during the year, you will not be able to claim for a child-housekeeper. You also will not be able to claim for a child-housekeeper if:

- your adjusted taxable income (ATI) for 2012–13 was more than \$150,000, or
- you had a spouse for all of 2012–13 and the combined ATI of you and your spouse was more than \$150,000, or
- you had a spouse for only part of the year and the sum of the following is more than \$150,000
 - your ATI

- your spouse's ATI for 2012–13 multiplied by the number of days they were your spouse divided by 365, or
- you had a child-housekeeper for the whole year and their ATI for 2012–13 was
 - \$8,182 or more, or
 - \$9,746 or more if you had another dependent child or student and the ATI of that dependent child or student was less than \$282 plus \$28.92 for each week you maintained them.

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

To work out the ATI for you and your spouse, and your child-housekeeper, go to **Adjusted taxable income (ATI) for you and your dependants** and use **table 1**, or use the [Income tests calculator](#) .

If you have already worked out your spouse's ATI for the dependent spouse tax offset and you claimed that offset for only part of the year, you will need to complete the worksheet or calculator again to work out your spouse's ATI for the same period, as the amounts may be different.

Working out your child-housekeeper base amount

Step 1

Complete **worksheet 3** below.

Use column 1 if:

- you did not have another dependent child under 21 or dependent student under 25 (in addition to your child-housekeeper), or
- you did have another dependent child under 21 or student under 25 (in addition to your child-housekeeper), but their ATI for the period you maintained them was equal to or more than the total of \$282 plus \$28.92 for each week you maintained them.

Use column 2 if:

- you had another dependent child under 21 or a dependent student under 25 (in addition to your child-housekeeper), and

- their ATI for the period you maintained them was less than the total of \$282 plus \$28.92 for each week you maintained them.

Worksheet 3

	Column 1No other dependent child or student	Column 2Another dependent child or student	
Maximum annual allowable base amount and daily rate	\$1,975 per year or \$5.41 per day	\$2,366 per year or \$6.48 per day	
<p>Your maximum base amount.</p> <p>If you had a child-housekeeper for only part of the year, multiply the number of days in that part of the year by the daily rate from the relevant column.</p>	\$	\$	(a)
Your child-housekeeper's ATI for the period you meet the requirements to claim the base amount (see Adjusted taxable income (ATI) for you and your dependants)	\$	\$	(b)
Any income above this threshold reduces the base amount.	\$ 282	\$ 282	(c)
Take (c) away from (b) and divide by 4. Do not show cents.	\$	\$	(d)

Take (d) away from (a).	\$	\$	(e)
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Step 2

If the amount shown at (e) in **worksheet 3** is **zero or negative**, you **cannot claim a child-housekeeper base amount. Go to Housekeeper. Otherwise, read on.**

If the amount shown at (e) in **worksheet 3** is positive, transfer it to (b) in [table 3](#) to include it in your base amount.

Working out your child-housekeeper tax offset

Your child-housekeeper tax offset is different to your base amount, as the tax offset is reduced if you were:

- eligible for FTB Part B or were eligible for it only at the shared-care rate, or
- receiving Parental Leave Pay.

If you were eligible for FTB B or Parental Leave Pay, use **worksheet 4** to work out your tax offset amount.

If you were not eligible for FTB Part B or Parental Leave Pay, your child-housekeeper tax offset will be the same as your base amount. Write this amount from (e) in **worksheet 3** at (f) [table 5](#) and (c) [table 7](#). You will need to use one of these tables to do your final tax offset calculation. Go to **Housekeeper**.

Worksheet 4

	Column 1	Column 2
	No other dependent child or student	With another dependent child or student
Write the amount at (e) in Worksheet 3 in the relevant column.	\$	\$ (a)
Daily rate	\$5.41	\$6.48

Work out the number of days during the year you had a child-housekeeper and you were eligible for FTB Part B or received Parental Leave Pay.

Multiply this number by the relevant daily rate.

Write the answer at (b) in the relevant column.	\$	\$	(b)
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If you were eligible for FTB Part B at the shared-care rate at any time during the year, complete (p) to (s) below. (If your FTB shared-care percentage changed during the year, complete (p) to (s) for each period it was different.)

Work out the number of days you had a child-housekeeper and you were eligible for FTB Part B at the shared-care rate. Write the answer at (p).	(p)
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Multiply the number of days from (p) by the relevant daily rate. Write the answer at (q).	\$	(q)
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Write your FTB shared-care percentage at (r).	%	(r)
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Multiply the amount from (q) by the percentage from (r) and write the answer at (s).	\$	(s)
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Write the amount from (s) at (c) in the relevant column. If your FTB shared-care percentage changed during the year, add	\$	\$	(c)
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up the amounts from (s) and write the total at (c).

Add (b) and (c).

(d)

Deduct (d) from (a). If the answer is more than zero, write the amount at (e). This is your child-housekeeper tax offset.

\$

\$

(e)

Write your child-housekeeper tax offset at (f) in [table 5](#) and (c) in [table 7](#), as you will need to use one of the tables to do your final tax offset calculation.

Housekeeper

A housekeeper is a person who worked full time keeping house for you and cared for:

- a child of yours under 21 years old, regardless of the child's ATI
- any other child under 21 years old who was your dependant and whose ATI for the period you maintained them was less than the total of \$282 plus \$28.92 for each week you maintained them (to work out the dependent child's ATI for the period you can claim go to **Adjusted taxable income (ATI) for you and your dependants** and use worksheet 1)
- a dependent invalid relative for whom you can claim an offset or
- your invalid spouse.

Invalid spouse means your spouse who receives a disability support pension or special needs disability support pension under the Social Security Act 1991

Keeping house means more than simply child-minding or performing domestic duties. It includes having some responsibility for the general running of the household.

You are eligible for the housekeeper offset for any period during which you had a housekeeper (who kept house for you full-time in Australia), provided you were an Australian resident at any time during 2012–13 and you:

- did not have a spouse and were not
 - entitled to claim a child-housekeeper tax offset

- eligible for FTB Part B or were eligible for it only at the shared-care rate, or
- receiving Parental Leave Pay

or

- had an invalid spouse and you were not entitled to claim a child-housekeeper tax offset

or

- had a spouse who was not an invalid spouse and
- you were not entitled to claim a dependent spouse tax offset or a child-housekeeper tax offset
 - neither you nor your spouse were eligible for FTB Part B or were eligible for it only at the shared-care rate
 - neither you nor your spouse received Parental Leave Pay, and
 - special circumstances applied, for example
 - your spouse deserted you and your children, and you did not enter into a relationship that resulted in you having a new spouse
 - you had a child with a severe mental disability who required constant attention
 - your spouse suffered from an extended mental illness and was medically certified as being unable to take part in the care of your children.

Where you consider that special circumstances applied, you will need to complete this item and provide additional information. Print SCHEDULE OF ADDITIONAL INFORMATION - ITEM T5 on the top of a separate sheet of paper, print your name, address and tax file number and explain your situation. Attach your schedule to page 3 of your tax return. Print **X** in the **Yes** box at *Taxpayer's declaration* question **2a** on page 11 of your tax return. If we do not consider special circumstances applied, we will advise you.

Working out your housekeeper tax offset

You cannot claim a housekeeper tax offset if:

- your ATI is over \$150,000, or
- you have a spouse for the whole income year and your combined ATI is over \$150,000, or
- you have a spouse for part of the income year and your ATI, plus the relevant proportion of your spouse's ATI, is over \$150,000.

The relevant proportion of your spouse's ATI is their ATI for the whole year multiplied by the number of days in the year during which they were your spouse divided by the number of days in the year (365 for 2012–13).

To work out your housekeeper tax offset, use **worksheet 5**.

Worksheet 5

Working out your housekeeper tax offset		
	Column 1 No dependent child or student	Column 2 With a dependent child or student
Daily rate	\$5.41	\$6.48
<p>If you are eligible for a housekeeper tax offset for the whole year and:</p> <ul style="list-style-type: none">• neither you nor your spouse (during any period they were your spouse) were eligible for FTB Part B or received Parental Leave Pay at any time during the year, or• you had an invalid spouse for the whole year <p>then write \$1,975 at (d) if you use column 1 or \$2,366 if you use column 2.</p> <p>Then continue from there.</p>		
Work out the total number of days during the year that you are eligible for a housekeeper offset and:		

<ul style="list-style-type: none"> neither you nor your spouse (during any period they were your spouse) was eligible for FTB Part B or received Parental Leave Pay, or either you or your spouse (during any period they were your spouse) was eligible for FTB Part B or received Parental Leave Pay, but your spouse was an invalid spouse. 				
Multiply the number of days by the appropriate daily rate. Write the answer at (a) in the appropriate column.	\$	\$	(a)	
If, for any period during the year that you are eligible for the housekeeper offset, you did not have an invalid spouse and you were eligible for FTB Part B at a shared-care rate, complete (p) to (s) below. (If your FTB shared-care percentage changed during the year, complete (p) to (s) for each period it was different).				
Work out the number of days during that period that you or your spouse (during any period they were your spouse) was eligible for FTB Part B at a shared-care rate. Write the answer at (p).		(p)		
Multiply the number of days from (p) by the appropriate daily rate. Write the answer at (q).	\$	(q)		
Take your FTB shared-care percentage away from 100% and write the answer at (r).	%	(r)		
Multiply the amount from (q) by the percentage from (r)	\$	(s)		

and write the answer at (s).			
Write the amount from (s) at (c) in the appropriate column. If your FTB shared-care percentage changed during the year, add up the amounts from (s) and write the total at (c).	\$	\$	(c)
Add (a) and (c). Write the answer at (d). The amount at (d) is your housekeeper tax offset. It cannot be more than \$1,975 in column 1 or \$2,366 in column 2.	\$	\$	(d)

Write your housekeeper tax offset at (g) [table 5](#) and (d) [table 7](#), as you will need to use either table to do your final tax offset calculation.

Read on to work out your housekeeper base amount.

Working out your housekeeper base amount

Your housekeeper base amount may be different to your offset as it is not reduced by FTB Part B or Parental Leave Pay.

If you were not eligible for FTB B or Parental Leave Pay, your housekeeper base amount will be the same as your tax offset. Write the amount at (d) in **worksheet 5** at (c) in [table 3](#). Go to **Dependent child or student base amount**.

If you were eligible for FTB B or Parental Leave Pay, use **worksheet 6** to work out your base amount.

Worksheet 6

	No dependent child or student	With dependent child or student	
	\$5.41 per day	\$6.48 per day	(a)
Number of days you qualify for the housekeeper tax offset (ignoring FTB	\$	\$	(b)

Part B and Parental Leave Pay)			
Multiply (a) by (b).	\$	\$	(c)

Write the amount at (c) above at (c) [table 3](#) to include it in your base amount.

Dependent child or student base amount

Full-year claim

Your base amount will include the maximum amount shown in **table 2** below for each student under 25 years old on 30 June 2013 in full-time education at a school, college or university, and for each child under 21 years on 30 June 2013 who, for the whole of 2012–13:

- was treated as an Australian resident
- was maintained by only you, and
- had an adjusted taxable income (ATI) of less than \$286.

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

If you did not have any dependent children or students, go to **Spouse base amount**.

Table 2

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

If all of these requirements were met, add up the base amount for each child or student and write the total at (d) [table 3](#).

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

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

- the child or student was treated as an Australian resident for only part of 2012–13
- the student was under 25 years old and in full-time education for only part of 2012–13
- the child or student was maintained by you for only part of 2012–13
- the child was 21 years old at 30 June 2013 and not in full-time education, or
- the student was 25 years old at 30 June 2013.

Use **worksheet 7** to work out the reduced base amount for each child or student.

Worksheet 7

Maximum base amount for the child or student from table 2	\$	(a)
Number of days you maintained your child or student and your child or student was an eligible dependant	\$	(b)
Number of days in 2012–13	365	(c)
Divide (b) by (c).	\$	(d)
Multiply (d) by (a).	\$	(e)

If the ATI of your child or student was less than \$286 for the period you are claiming this base amount in respect of them, transfer amount (e) above to (d) [table 3](#).

If you had more than one eligible child or student and the ATI of each one was less than \$286 for the period you are claiming this base amount in respect of them, work out the amount for each child, add up all the amounts and write the total at (d) [table 3](#).

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

You cannot claim any base amount for your child or student if that child or student had an ATI equal to or greater than:

- the total of \$282 plus \$28.92 for each week you maintained them for a student under 25 years old or for the first child under 21 years old who is not a student, or
- the total of \$282 plus \$21.70 for each week you maintained them for any other child under 21 years old who is not a student.

If your child's or student's ATI for the period you are claiming this base amount in respect of them was \$286 or more but less than the limits shown above, use **worksheet 8** to work out the base amount.

Worksheet 8

Base amount for the child or student from table 2 or (e) worksheet 7 for a part-year claim	\$	(a)
Your child's or student's ATI for the period you maintained them	\$	(b)
Income above which the base amount begins to reduce	\$282	(c)
Take (c) away from (b).	\$	(d)
Divide (d) by 4 because your base amount is reduced by \$1 for every \$4 of ATI over \$282. Do not show cents.	\$	(e)
Take (e) away from (a). Do not show cents.	\$	(f)

Transfer the amount at (f) above to (d) [table 3](#). If you had 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 (d) [table 3](#).

Spouse base amount

If your ATI is over \$150,000 you are not entitled to include an amount for your spouse in your base amount.

The definition of spouse covers same-sex relationships. See the definition of spouse in **Special circumstances and glossary**.

If you are claiming for your spouse, you will need to complete **Spouse details** on page 10 of your return.

If you claimed for your spouse at item **T1** (see Part A question T1 **Spouse (without dependent child or student)**) and:

- you did not have to reduce your claim because of eligibility for FTB Part B or Parental Leave Pay, and
- you do not have an amount to write at (d) [table 3](#), base amount for dependent children or students,

write the amount you claimed for your spouse at **T1 at (e)** [table 3](#). Go to [Sole parent base amount](#).

Otherwise, use **worksheet 9** to work out your spouse base amount if either of the following conditions applies to you:

Condition 1

Use column 1 in **worksheet 9** if:

- you had a spouse, and
- you have written an amount of at least \$1 at (d) [table 3](#).

Condition 2

Use column 2 in **worksheet 9** if:

- you, or your spouse (during any period they were your spouse), were eligible for family tax benefit (FTB) Part B or Parental Leave Pay, or
- you could not claim for your spouse at T1 because your spouse was born on or after 1 July 1952, and
- you do not have an amount to write at (d) [table 3](#).

Worksheet 9

	Column 1	Column 2	

	With eligible dependent child or student	No eligible dependent child or student	
Maximum annual dependent spouse base amount and daily rate	\$2,815 per year or \$7.71 per day	\$2,423 per year or \$6.64 per day	
Your maximum dependent spouse base amount If you had a spouse for only part of the year, multiply the daily rate by the number of days you had a spouse.	\$	\$	(a)
Your spouse's ATI for the period you met the criteria to claim this tax offset, see Adjusted taxable income (ATI) for you and your dependants	\$	\$	(b)
Income above which tax offset begins to reduce	\$ 282	\$ 282	(c)
Take (c) away from (b).	\$	\$	(d)
Divide (d) by 4. Do not show cents.	\$	\$	(e)
Take (e) away from (a).	\$	\$	(f)

If the amount at (f) is positive, it is your spouse base amount. Transfer this amount to (e) [table 3](#).

Sole parent base amount

Read this section only if you were a sole parent at any time during the income year.

If you had sole care of a dependent child or student **and** you have written an amount of at least \$1 at (d) [table 3](#) (base amount for dependent children or students), you may also be eligible for a sole parent base amount.

If you were entitled to a spouse (without dependent child or student) tax offset (see question **T1**) or a child-housekeeper or housekeeper tax offset for any period during the year, you cannot use a sole parent base amount for the same period. If your claim for one of these offsets did not cover the whole year you will need to use [worksheet 10](#) to calculate the part-year sole parent base amount claim.

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 do not consider you to have had sole care if you were living with a spouse (married or de facto) unless special circumstances exist.

Special circumstances

If you had a spouse (married or de facto) at any time during 2012–13, you are entitled to a sole parent base amount only in special circumstances.

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

Examples of situations where special circumstances may arise:

- You were married or in a de facto relationship at any time during 2012–13 but during the year you separated from or were deserted by your spouse, and for the period that you will claim the sole parent base amount you were not in a de facto relationship.
- Your spouse was in prison for a sentence of at least 12 months.
- Your spouse was medically certified as being permanently mentally incapable of taking part in caring for your child or student.

If you are unsure whether special circumstances applied, then phone **13 28 61**.

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 had 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 had sole care of the child for the part of the year up to the day the child turned 21 years old or the student turned 25 years old if the dependent child:

- was not receiving full-time education and turned 21 years old during 2012–13, or
- was a full-time student and turned 25 years old during 2012–13.

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

If you had sole care of a child or student for the whole of 2012–13, write **\$1,607** at (f) [table 3](#).

Worksheet 10

Sole parent base amount, part-year claim		
Number of days you had sole care of a child or student and were not entitled to a tax offset at question T1 or to a child-housekeeper or housekeeper tax offset	\$	(a)
Multiply (a) by \$4.40.	\$	(b)

Transfer the amount at (b) above to (f) [table 3](#).

Working out your total base amount

Use **table 3** to work out your total base amount.

Table 3

Total base amount

Parent, spouse's parent or invalid relative	\$	(a)
Child-housekeeper, from worksheet 3	\$	(b)
Housekeeper, from worksheet 5 or worksheet 6	\$	(c)
Dependent children or students, from table 2 , worksheet 7 or worksheet 8	\$	(d)
Spouse, from item T1 (part A question T1) or worksheet 9	\$	(e)
Sole parent	\$	(f)
Add up all of these amounts.	\$	(g)

The amount at (g) is your total base amount.

Read on.

Working out your dependent spouse amount for a spouse born on or after 1 July 1952


If you have **not** claimed for your spouse at **T1** because they were born on or after 1 July 1952, read on to work out the amount you may be entitled to claim for them here. Otherwise, go to [Final calculation](#).

If you have already completed column 2 in [worksheet 9](#) and neither you nor your spouse, for any period they were your spouse, was entitled to family tax benefit Part B or Parental Leave Pay, the amount you wrote at (f) [worksheet 9](#) is your dependent spouse amount (up to the maximum value of \$2,423). Write this amount at (h) [table 5](#) and (e) [table 7](#), as you will need to use one of the tables to do your final calculation.

Otherwise, complete worksheet 11 below and then write the amount from (f) in worksheet 11 at (h) [table 5](#) and (e) [table 7](#) (up to the maximum value of \$2,423), as you will need to use one of the tables to do your final calculation.

Worksheet 11

Working out your dependent spouse amount for a spouse born on or after 1 July 1952		
If you had a dependent spouse for the whole year and neither of you were eligible for FTB Part B or received Parental Leave Pay at any time during the year, write \$2,423 at (d), then continue from there.		
If you had a dependent spouse for only part of the year and neither of you were eligible for FTB Part B or Parental Leave Pay during that period, work out the number of days you had a spouse and multiply this number by \$6.64. Write the amount at (a).	\$	(a)
If you or your spouse were eligible for FTB Part B or Parental Leave Pay at any time during the year, for the period you had a dependent spouse, work out the number of days that neither of you were eligible for FTB Part B or received Parental Leave Pay. Multiply this number by \$6.64. Write the amount at (b).	\$	(b)
If you or your spouse were eligible for FTB Part B at a shared-care rate at any time during the year, work through (p) to (s) below for the period you had a dependent spouse. (If your FTB shared-care percentage changed during the year, work through (p) to (s) for each period it was different.)		
<ul style="list-style-type: none"> Work out the number of days that you or your spouse was eligible for FTB Part B at a shared-care rate and write the answer at (p). 		(p)
<ul style="list-style-type: none"> Multiply the number of days from (p) by \$6.64 and write the answer at (q). 	\$	(q)
<ul style="list-style-type: none"> Take your FTB shared-care percentage away from 100% and write the answer at (c). 	%	(r)
<ul style="list-style-type: none"> Multiply the amount from (q) by the percentage from (c) and write the 	\$	(s)

answer at (s).			
Write the amount from (s) at (c). If your FTB shared-care percentage changed during the year, add up the amounts from (s) and write the total at (c).	\$	(c)	
Add (a), (b) and (c). Write the answer at (d). The amount at (d) is your maximum dependent spouse tax offset. It cannot be more than \$2,423.	\$	(d)	
To calculate your spouse's ATI for the period you are claiming the spouse offset, you can use the worksheets in Adjusted taxable income (ATI) for you and your dependants or use the Income tests calculator  If your spouse's ATI for the period you are claiming the spouse tax offset was less than \$286, the amount at (d) is your spouse tax offset. Write this amount at (f). If your spouse's ATI was \$286 or more for the period you are claiming a spouse tax offset, deduct \$282 from their ATI and divide the remaining amount by 4. Round this down to the nearest dollar. Write the answer at (e).	\$	(e)	
Take (e) away from (d). Write the answer at (f).	\$	(f)	

If (f) is a positive amount, transfer it to (h) [table 5](#) and (e) [table 7](#), as you will need to use one of the tables to do your final calculation.

You use the information from **table 4** when you complete either [table 5](#) or 6.

Table 4

	Fixed amount	Percentage of base amount
Zone A	\$338	50%
Zone B	\$57	20%

Special area	\$1,173	50%
Overseas forces	\$338	50%

Final calculation

Multiple locations

If you lived or worked in more than one zone, special area or specified overseas locality, and you were in one of them for 183 days or more, check **table 4**. If the fixed amount for that zone is higher than for the other zones where you were, use that fixed amount and **table 5** to work out your tax offset. This will give you the greatest benefit.

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

Example

Neil lived in zone A for 190 days and in zone B for 40 days. Table 4 shows that the fixed amount for zone A is higher than the zone B amount. Neil simply uses the zone A amount because this will give him the greater benefit. He ignores the time he spent in zone B.

Category 1

You were in only one zone or served only in specified overseas localities for at least 183 days.

Step 1

Complete table 5.

Table 5

Your fixed amount from table 4	\$	(a)
Your base amount from (g) table 3	\$	(b)
Multiply (b) by the percentage figure from table 4 .	\$	(c)
Add (a) and (c).	\$	(d)

Parent, spouse's parent or invalid relative	\$	(e)
Child-housekeeper	\$	(f)
Housekeeper	\$	(g)
Dependent spouse amount for a spouse born on or after 1 July 1952	\$	(h)
Add (d),(e) (f) (g) and (h).	\$	(i)
<p>If you are claiming an overseas forces tax offset, the amount you can claim is (i). Go to step 2.</p> <p>If you are claiming a zone tax offset, read on.</p>		
Any remote area allowance or an equivalent amount included in an exceptional circumstances relief payment you received.	\$	(j)
Take (j) away from (i) and write the answer at (k)	\$	(k)

The amount at (k), if it is more than zero (0), is your zone tax offset. Go to step 2.

Step 2

Write your zone or overseas forces tax offset amount at **R** item **T5** on your tax return. Do not show cents. Go to question **T6 Total net medical expenses**.

Category 2

You:

- lived or worked in more than one zone, or
- served in a specified overseas locality for less than 183 days, or
- served in a specified overseas locality and you were 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 4](#). This will give you the greatest benefit.

Example 1

You spent 100 days in zone A and 120 days in zone B. You would claim $100 \div 183$ days for zone A and $83 \div 183$ days for zone B.

Example 2

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

Example 3

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 4

You served 100 days in an overseas locality and 185 days in a special area. As the special area in [table 4](#) 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

Use [table 6](#) to work out your claim for each zone, special area or overseas locality you were in (as in the [examples](#) above).

Table 6

Your fixed amount from table 4	\$	(a)
Your base amount from (g) table 3	\$	(b)
Multiply (b) by the percentage figure from table 4 .	\$	(c)
Add (a) and (c).	\$	(d)
Number of days spent or served there to a maximum of 183 days (see the examples above)	\$	(e)
Multiply (d) by (e).	\$	(f)

Divide (f) by 183. This is the amount you can claim.	\$	(g)
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Step 2

Once you have worked out the amount you can claim for each place you were in, add up all the amounts and then use [table 7](#) below to work out your total tax offsets.

Table 7

Total of the amounts you have worked out for each zone from (g) table 6 .	\$	(a)
Parent, spouse's parent or invalid relative	\$	(b)
Child-housekeeper	\$	(c)
Housekeeper	\$	(d)
Dependent spouse amount for a spouse born on or after 1 July 1952	\$	(e)
Add (a) (b) (c) (d) and (e) and write the answer at (f).	\$	(f)
<p>If you are claiming an overseas forces tax offset, the amount you can claim is (f). Go to step 3.</p> <p>If you are claiming a zone tax offset, read on.</p>		
Any remote area allowance or an equivalent amount included in an exceptional circumstances relief payment you received	\$	(g)
Take (g) away from (f). This is the amount you can claim.	\$	(h)

The amount at (h), if it is more than zero (0), is the total of your offsets. Go to step 3.

Step 3

Write total offset amount at **R** item **T5**. Do not show cents. Go to question **T6 Total net medical expenses**.

Selected localities within the zones and special areas

Table 8: Zone A

Western Australia	Northern Territory
Bidyadanga (Lagrange)	Alice Springs*
Broome*	Batchelor
Carnarvon	Darwin
Dampier	Hermannsburg
Derby	Katherine*
Goldsworthy	Pine Creek
Karratha	Santa Teresa
Marble Bar	Tindal
Newman*	
Pannawonica	
Paraburdoo	
Port Hedland*	Queensland
Roebourne	Camooweal
Shay Gap	Cloncurry
Tom Price*	Mount Isa*
Wittenoom	

* Locations within 250 kilometres of these localities are also in the relevant zone.

Table 9: Zone B

Western Australia	Queensland
Boulder	Airlie Beach
Coolgardie	Atherton
Esperance	Augathella
Kalgoorlie*	Ayr
Kambalda	Barcaldine
Leonora	Blackall
Mullewa	Bowen
Norseman	Cairns
Northampton	Cardwell
Ravensthorpe	Charleville
Southern Cross	Charters Towers
	Clifton Beach
New South Wales	Collinsville
Bourke	Coppabella
Brewarrina	Cunnamulla
Broken Hill	Greenvale
Cobar	Home Hill
Collarenebri	Ingham
Lightning Ridge	Innisfail

Menindee	Longreach
Wilcannia	Mackay
	Mareeba
	Mossman
Tasmania	Port Douglas
Queenstown	Proserpine
Rosebery	Quilpie
	Sarina
	Tambo
South Australia	Townsville
Woomera	Tully
	Winton

* Locations within 250 kilometres of these localities are also in the relevant zone.

Table 10: Special areas

Western Australia	Queensland
Balladonia	Boulia
Deakin	Burketown
Denham	Cooktown
Eucla	Doomadgee
Exmouth	Georgetown

Fitzroy Crossing	Helen Vale
Halls Creek	Hughenden
Kununurra	Julia Creek
Laverton	Karumba
Leinster	Kowanyama
Madura	Normanton
Meekatharra	Stamford
Mount Magnet	Thargomindah
Onslow	Weipa
Rawlinna	Windorah
Turkey Creek (Bow River)	
Wiluna	
Wyndham	South Australia
	Amata Aboriginal Community
	Coober Pedy
Northern Territory	Cook
Alyangula	Innamincka
Angurugu	Leigh Creek
Borroloola	Marree
Elliott	Nullarbor
Galiwinku	Oodnadatta

Jabiru	Penong
Lajamanu (Hooker Creek)	Roxby Downs
Maningrida	Tarcoola
Milikapiti	
Milingimbi	
Nguiu	New South Wales
Ngukurr	White Cliffs
Nhulunbuy (Gove)	
Numbulwar	
Oenpelli	Islands and territories
Papunya	Australian Antarctic Territory
Ramingining	Cocos (Keeling) Islands
Tennant Creek	Heard Island
Yirrkala	Lord Howe Island
Yuendumu	Macquarie Island
Yulara	McDonald Islands
	Norfolk Island
	Palm Isles Group
Tasmania	
Furneaux Group Islands	
King Island	

There are also other locations that may be in a zone or special area. If you are unsure, phone **13 28 61**.

Where to go next

- Go to question T6 Total net medical expenses.
- Return to main menu Individual tax return instructions.
- Go back to question T4 Superannuation contributions on behalf of your spouse.

QC 32475

T6 – Total net medical expenses 2013

Complete question T6 to claim a tax offset for medical expenses.

Last updated 29 May 2013

On this page

Did you have net medical expenses over \$2,120 in 2012–13?

You need to know

What you may need

Completing this item


Did you have net medical expenses over \$2,120 in 2012–13?

Net medical expenses are your total medical expenses less refunds from Medicare and private health insurers which you, or someone else, received or are entitled to receive.

Medical expenses do not include contributions to a private health insurer, travel or accommodation expenses associated with medical treatment, or inoculations for overseas travel.

No	<ul style="list-style-type: none">Go to question T7 Dependent (invalid and carer), orreturn to main menu Individual tax return instructions
Yes	Read below.

You need to know

 **Attention**

Now this tax offset is calculated has changed.

If you are entitled to claim a tax offset for your net medical expenses, we will work it out for you using the information you provide at this question.

The percentage of net medical expenses you can claim is now determined by your adjusted taxable income (ATI) and family status. See **table 1** for more information.

For the full meaning of ATI and how it is calculated, see **Adjusted taxable income (ATI) for you and your dependants**.

Use table 1 to work out whether you can claim this tax offset.

Table 1

Family status	ATI threshold	What can I claim?
Single (single at 30 June 2013 and no dependent children)	\$84,000 or less	20% of net medical expenses over \$2,120
	above \$84,000	10% of net medical


		expenses over \$5,000
Family (with a spouse at 30 June 2013, or dependent children at any time during the year, or both)	\$168,000* or less	20% of net medical expenses over \$2,120
	above \$168,000*	10% of net medical expenses over \$5,000
* plus \$1,500 for each dependent child after the first.		

For the purpose of calculating the ATI threshold, a dependent child is your:

- child under 21 years old
- child, 21 to 24 years old who is a full-time student

regardless of their income.

There is no upper limit on the amount you can claim.

 **Attention** When calculating your net medical expenses you can only include an amount paid for your dependants who were Australian residents for tax purposes.

The medical expenses must be for:

- you
- your spouse, regardless of their income (see the definition of spouse in **Special circumstances and glossary**)
- your children who were under 21 years old (including your adopted children, stepchildren, ex-nuptial children and children of your spouse) regardless of their income
- any other child under 21 years old whom you maintained, who was not a student and whose adjusted taxable income (ATI)* for the period you maintained them was less than


- for the first child under 21 years old
 - the total of \$282 plus \$28.92 for each week you maintained them, or
 - \$1,786 if you maintained them for the whole year
 - for any other child under 21 years old
 - the total of \$282 plus \$21.70 for each week you maintained them, or
 - \$1,410 if you maintained them for the whole year
- a student under 25 years old whom you maintained and whose ATI* was less than
 - the total of \$282 plus \$28.92 for each week you maintained them, or
 - \$1,786 if you maintained them for the whole year
 - a child-housekeeper, but only if you can claim an amount for them as part of your Zone or overseas forces tax offset at item T5 on your tax return or could have claimed for them had your ATI or the combined ATI of you and your spouse not exceeded \$150,000
 - an invalid relative, parent or spouse's parent, but only if you can claim for them at item T5 or could have claimed a tax offset for them at item T5 had your ATI or the combined ATI of you and your spouse not exceeded \$150,000
 - a dependant (invalid or carer), but only if you can claim for them at item T7 or could have claimed for them at item T7 had your ATI or the combined ATI of you and your spouse not exceeded \$150,000.

*For the meaning of ATI and how it is calculated, see **Adjusted taxable income (ATI) for you and your dependants**.

You and your dependants must be Australian residents for tax purposes, but you can include medical expenses paid while travelling overseas.

You can include medical expenses relating to an illness or operation paid to legally qualified doctors, nurses or chemists and public or

private hospitals. However, expenses for some cosmetic operations are excluded.

 Further information

To find out which operations, dental services and treatments are cosmetic and whether you can include your payments for them, see Net medical expenses: claims for cosmetic surgery or phone **13 28 61**.

Medical expenses include payments:

- to dentists, orthodontists or registered dental mechanics
- to opticians or optometrists, including for the cost of prescription spectacles or contact lenses
- to a carer who looks after a person who is blind or permanently confined to a bed or wheelchair
- for therapeutic treatment under the direction of a doctor
- for medical aids prescribed by a doctor
- for artificial limbs or eyes and hearing aids
- for maintaining a properly trained dog for guiding or assisting people with a disability (but not for social therapy)
- for laser eye surgery, and
- for treatment under an in-vitro fertilisation program.

Expenses which do not qualify as medical expenses include payments made for:

- cosmetic operations for which a Medicare benefit is not payable
- dental services or treatments that are solely cosmetic
- therapeutic treatment where the patient is not formally referred by a doctor (a mere suggestion or recommendation by a doctor to the patient is not enough for the treatment to qualify; the patient must be referred to a particular person for specific treatment)
- chemist-type items, such as tablets for pain relief, purchased in retail outlets or health food stores
- inoculations for overseas travel
- non-prescribed vitamins or health foods

- travel or accommodation expenses associated with medical treatment
- contributions to a private health insurer
- purchases from a chemist that are not related to an illness or operation
- life insurance medical examinations
- ambulance charges and subscriptions, and
- funeral expenses.

Residential aged care expenses

You can include payments made to nursing homes or hostels (not retirement homes) for an approved care recipient's permanent or respite care if the payments were:

- made to an approved care provider and
- for personal or nursing care, not just for accommodation.

An approved care recipient's residential aged care payments usually include an amount for personal or nursing care if the recipient has an aged care assessment team (ACAT) assessment that they require either low or high-level care.

Residential aged care payments can be for:

- daily fees
- income tested daily fees
- extra service fees, and
- accommodation charges, periodic payments of accommodation bonds or amounts drawn from accommodation bonds paid as a lump sum.

The following are expenses which cannot be included:

- lump sum payments of accommodation bonds
- interest derived by care providers from the investment of accommodation bonds (because these are not payments for residential aged care)

- payments for people who were residents of a hostel before 1 October 1997 and who did not have a personal care subsidy or a respite care subsidy paid on their behalf at the personal care subsidy rate by the Commonwealth (unless they have subsequently been reassessed as requiring care at levels 1 to 7 or received an ACAT assessment showing that they require either low or high level care)
- payments for people who have either been assessed as requiring level 8 care or who have not received an ACAT assessment showing that they require either low or high level care.

What you may need

- Details of medical expenses you paid
- Details of refunds of these expenses which you or any other person has received, or are entitled to receive, from Medicare or a private health insurer.


To help you work out what medical expenses you paid in 2012–13, you can ask for an itemised statement from:

- Medicare
- your private health insurer
- chemists where you had prescriptions filled.

Some of the items shown on these statements may not qualify as medical expenses for the purpose of claiming the tax offset. You will need to exclude these items when calculating your allowable medical expenses.

Completing this item

You will need to provide the amount of your net medical expenses. We will work out your tax offset for you based on your ATI and family status.

To work out your net medical expenses, you can use the [Net medical expenses tax offset calculator](#)  or use the worksheet below.

Worksheet		
Add up all your allowable medical expenses.	\$	(a)
Add up all the refunds of these expenses which you or any other person has received or are entitled to receive.	\$	(b)
Take (b) away from (a). This is your net medical expenses amount.	\$	(c)

Write the amount of your net medical expenses at **X** item **T6**. Do not show cents.

Where to go next

- Go to question T7 Dependent (invalid and carer).
- Return to main menu Individual tax return instructions.
- Go back to question T5 Zone or overseas forces.

QC 32500

T7 – Dependent (invalid and carer) 2013

Complete question T7 if you maintained a person who was 16 years or older and received particular government payments.

Last updated 14 September 2021

On this page

Did you maintain one or more of the dependants listed above?

You need to know

Completing this item

You may be entitled to a tax offset if you maintained:

- your invalid or carer spouse
- your or your spouse's invalid or carer parent, or
- your or your spouse's invalid child, brother or sister aged 16 years old or older.

The dependent carer must be:

- receiving a carer allowance or carer payment in respect of the care they provide in relation to that person

or

- wholly engaged in providing care to a person receiving:
 - a disability support pension
 - a special needs disability support pension, or
 - an invalidity service pension

The dependant invalid must be receiving:

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

Did you maintain one or more of the dependants listed above?

No	<ul style="list-style-type: none">• Go to question T8 Landcare and water facility, or• return to main menu Individual tax return instructions
Yes	Read below.

You need to know

Before you complete this item, you need to read **Adjusted taxable income (ATI)** for you and your dependants.

If you maintained a dependant who is an invalid or carer

You cannot claim this tax offset for your dependent spouse if:

- your ATI for 2012-13 was more than \$150,000 or
- you maintained your spouse for the whole year and their ATI for 2012-13 was \$9,974 or more.

You cannot claim this tax offset for any other dependant if:

- your ATI for 2012-13 was more than \$150,000, or
- you had a spouse for all of 2012-13 and the combined ATI of you and your spouse was more than \$150,000, or
- you had a spouse for only part of the year and the sum of the following is more than \$150,000
 - your ATI
 - your spouse's ATI for 2012-13 multiplied by the number of days they were your spouse divided by 365, or
- you maintained your dependant for the whole year and their ATI for 2012-13 was \$9,974 or more.

You cannot claim for your spouse if you can claim for them as a dependent spouse at item **T1 Spouse (without dependent child or student)**. You can only claim for your spouse as an invalid or carer, not both.

If you are claiming for your spouse, your claim will be reduced for any period that you, or your spouse during any period they were your spouse, were:

- eligible for Family Tax Benefit (Part B), or
- receiving parental leave pay. (Dad and partner pay does not affect your entitlement to this tax offset.)

How much can you claim for each dependant?

The maximum amount of offset available for each dependant is \$2,423

Your tax offset is reduced if:

- your dependant's ATI for the period you are claiming the tax offset was \$286 or more
- you maintained your dependant for only part of the year
- another person helped to maintain your dependant
- your dependant was an Australian resident for tax purposes for only part of the year, or
- your dependant was an invalid or carer for only part of the year.

Completing this item

To complete this item you need to know each dependant's ATI for the period you are claiming the tax offset for them.

To work out your dependent (carer and invalid) tax offset for a full year or part of the year, follow the steps below.

If you have more than one dependant, complete those steps for each dependant. Then add together their totals.

Go to [step 5](#).

Step 1

If you are claiming for a spouse who is an invalid or carer, complete **worksheet 1** below.

If you are claiming for any other dependant (invalid or carer), go to step 2.

Worksheet 1

Working out your offset for your spouse who is an invalid or carer

If you had a resident invalid or carer spouse for the whole year and neither of you were eligible for FTB Part B or received

parental leave pay at any time during the year, write \$2,423 at (d), then continue from there.		
If you had a resident invalid or carer spouse for only part of the year and neither of you were eligible for FTB Part B or received parental leave pay during that period, work out the number of days you had an invalid or carer spouse and multiply this number by \$6.64. Write the amount at (a).	\$	(a)
If you or your spouse were eligible for FTB Part B or parental leave pay at any time during the year, for the period you had a resident invalid or carer spouse, work out the number of days that neither of you were eligible for FTB Part B or received parental leave pay. Multiply this number by \$6.64. Write the amount at (b).	\$	(b)
If you or your spouse were eligible for FTB Part B at a shared-care rate at any time during the year, work through (p) to (s) below for the period you had a resident invalid or carer spouse. (If your FTB shared-care percentage changed during the year, work through (p) to (s) for each period it was different.)		
Work out the number of days that you or your spouse was eligible for FTB Part B at a shared-care rate and write the answer at (p).		(p)
Multiply the number of days from (p) by \$6.64 and write the answer at (q).	\$	(q)
Take your FTB shared-care percentage away from 100% and write the answer at (r).	\$	(r)
Multiply the amount from (q) by the percentage from (r) and write the answer at (s).	\$	(s)
Write the amount from (s) at (c). If your FTB shared-care percentage changed during the year, add up the amounts from (s) and write the total at (c).	\$	(c)
Add (a), (b) and (c). Write the answer at (d). The amount at (d) is your maximum invalid spouse or carer spouse tax offset. It cannot be more than \$2,423.	\$	(d)

<p>To calculate your spouse's ATI for the period you are claiming for them, see Adjusted taxable income (ATI) for you and your dependants or use the Income tests calculator.</p> <p>If your spouse's ATI for the period you are claiming for them was less than \$286, the amount at (d) is your spouse tax offset. Write this amount at (f)</p> <p>If your spouse's ATI was \$286 or more for the period you are claiming for them, deduct \$282 from their ATI and divide the remaining amount by 4. Round this down to the nearest dollar.</p> <p>Write the answer at (e).</p>	\$	(e)
Take (e) away from (d). Write the answer at (f).	\$	(f)

If you are also claiming for any other dependant (invalid or carer), go to [step 2](#).

Otherwise, go to [step 4](#).

Step 2

If you are claiming for any other dependant who was an invalid or carer for the whole year and their ATI was \$285 or less and you maintained them for the whole year, you can claim the maximum tax offset of \$2,423 for each dependant. Go to [step 4](#).

If your dependant's ATI was \$285 or less and they were an invalid or carer for part of the year or you maintained them for part of the year, go to [worksheet 3](#).

If your dependant's ATI was \$286 or more, read on.

Step 3

If your dependant's ATI for the year was \$286 or more and they were an invalid or carer you maintained for:

- the whole year, use [worksheet 2](#)
- part of the year, use [worksheet 3](#).

Worksheet 2

Working out your offset for an invalid or a carer, who is not your spouse, for the whole year		
Your dependant's ATI for the whole of 2012-13	(a)	\$
Take \$282 away from (a).	(b)	\$
Divide (b) by 4 (tax offset reduced by \$1 for every \$4 in excess of \$282).	(c)	\$
<p>If the amount at (c) is \$2,423 for each dependant you cannot claim a tax offset for them. If you have an amount from worksheet 1 to claim, go to step 4. Otherwise, go to question T11.</p> <p>If the amount at (c) is less than \$2,423 for each dependant, read on.</p>		
Take (c) away from \$2,423 for each dependant.	(d)	\$

The amount at (d), if it is more than zero (0), is your tax offset for the dependant. Go to [step 4](#).

Worksheet 3		
Working out your offset for an invalid or a carer, who is not your spouse, for part of the year		
Work out the number of days in the year you maintained your dependant while they were an Australian resident invalid or carer.	(a)	
<ul style="list-style-type: none"> Multiply the number of days at (a) by the following daily rate: \$6.64 	(b)	\$
<p>If your dependant's ATI was \$285 or less for the period you are claiming for them, the amount at (b) is your tax offset for the dependant. Go to step 4. Otherwise, read on.</p>		
If your dependant's ATI was \$286 or more, write	(c)	\$

their ATI for that period at (c).		
Take \$282 away from (c).	(d)	\$
Divide (d) by 4.	(e)	\$
Take (e) away from (b).	(f)	\$

The amount at (f), if it is more than zero (0), is your tax offset for the dependant. Go to step 4.

Step 4

If another person or persons contributed to the maintenance of your dependant remember to claim only part of the allowable tax offset, according to the extent of your contribution.

Step 5

Add up the amounts you have calculated for each of your dependants. The total is your dependent (invalid and carer) tax offset.

Write your dependent (invalid and carer) tax offset at **B** item **T7** on page 16 of your tax return.

Step 6

Complete the income test items **IT1** to **IT7** on page 8 of your tax return. If you had a spouse, you must also complete **Spouse details - married or de facto** on page 9 of your tax return.

Where to go next

- Go to question T8 Landcare and water facility
- Return to main menu Individual tax return instructions
- Go back to question T6 Total net medical expenses.

T8 – Landcare and water facility 2013

Complete question T8 if you have an unused 'landcare and water facility' tax offset from a previous year.

Last updated 28 May 2013

On this page

Do you have an unused 'landcare and water facility' tax offset from a previous year that you can use this year?

You need to know

What you need

Do you have an unused 'landcare and water facility' tax offset from a previous year that you can use this year?

No	<ul style="list-style-type: none">Go to question T9 Net income from working – supplementary section, orreturn to main menu Individual tax return instructions
Yes	Read on.

You need to know

This question applies only if your income tax liabilities from earlier years have not 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 is shown on your notice of assessment for the year ending 30 June 2012.

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

Unused net exempt income

Your brought-forward landcare and water facility tax offset must be successively reduced by any unused net exempt income derived in the year the tax offset arose and any subsequent year, provided you had a taxable income in 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. Exempt income is explained in **Amounts that you do not pay tax on.**

If you have unused net exempt income and you had taxable income this year you must reduce your brought-forward landcare and water facility tax offset by 30 cents for every dollar of unused net exempt income.

If you do not have any unused net exempt income, go to **Completing this item** below. If you have unused net exempt income, phone **13 28 66** for more information on how to calculate the brought-forward landcare and water facility tax offset.

What you need

Your notice of assessment for the year ending 30 June 2012

Completing this item

Write the amount of brought-forward landcare and water facility tax offset at **T** item **T8** on page 16 of your tax return. Do not show cents.

Where to go next

- Go to question **T9 Net income from working - supplementary section.**
- Return to main menu **Individual tax return instructions.**
- Go back to question **T7 Dependent (invalid and carer).**

T9 – Net income from working – supplementary section 2013

Provides information to help us work out your mature age worker tax offset entitlement.

Last updated 28 May 2013

On this page

Were you an Australian resident born before 1 July 1957?

You need to know

Completing this item

Were you an Australian resident born before 1 July 1957?

No	<ul style="list-style-type: none">Go to question T10 Other non-refundable tax offsets, orreturn to main menu Individual tax return instructions
Yes	Read below.

You need to know

If you were born before 1 July 1957, were an **Australian resident** and received income from working, you may be eligible for the mature age worker tax offset. We will automatically calculate your mature age worker tax offset based on the information you provide on your tax return (including this item).

Your mature age worker tax offset is based on your **net income from working** which includes:

- income that is mainly a reward for your personal effort or skills less any related deductions

- income from a business that you carry on, less any related deductions
- reportable fringe benefits for the year (as shown on your payment summary)
- reportable employer superannuation contributions (as shown on your payment summary)
- assessable farm management repayments.

Completing this item

We will work out your net income from working from any items you completed on pages 1-12 of your tax return. However, we need you to work out your net income from working for items you completed on pages 13-15 of your tax return (supplementary section). To do this, complete the worksheets below.

Step 1

Complete (a) to (g) in **worksheet 1**. Show a loss in **worksheet 1** as a negative amount.

Step 2

Complete (h) to (p) in **worksheet 1**. Some amounts you show will be only part of the amounts you have shown on your tax return (supplementary section).

You will have to do the following calculation for each partnership and for each partnership within a partnership, and then transfer the amount to step 2 above.

From your *Partnership tax return 2013* (NAT 0659) add up:

- the amount at net income or loss from business **S item 5Business income and expenses**
- only the amount of income from working in any Distribution from partnerships at **A and B item 8Partnerships and trusts**
- only the amount of income from working at **O item 14Other Australian income**

then take away

- the part of the deductions that were included at labels **S** and **T** item **8** that relate to the income from working included in the distributions from partnerships shown at labels **A** and **B** item **8**
- Partnerships and trusts**
- only the amount of any deduction related to income from working at **Q** item **18**
- Other deductions.**

Worksheet 1		
Total income		
Net personal services income (PSI) from A item 14	\$	(a)
Net income or loss from business (primary production) from B item 15	\$	(b)
Net income or loss from business (non-primary production) from C item 15	\$	(c)
Deferred non-commercial business losses from primary production from I item 16		(d)
Deferred non-commercial business losses from non-primary production from J item 16	\$	(e)
Total farm management repayments from C , N and R item 17	\$	(f)
Add up all the amounts from (a) to (f).	\$	(g)
From N item 13 , distributions from partnerships (primary production), but only the distributions relating to income from working from the partnership tax return. See the instructions for step 2 above.	\$	(h)

From O item 13 , distributions from partnerships less foreign income (non-primary production), but only the distributions relating to income from working from the partnership tax return. See the instructions for step 2 above.	\$	(i)
From T item 20 , other net foreign employment income	\$	(j)
From M item 20 , other net foreign source income but only the amount relating to income from working		(k)
From V item 24 , only the following income: <ul style="list-style-type: none"> income from activities as a special professional that you have not included at items 1, 2, 13, 14 or 15 	\$	(l)
<ul style="list-style-type: none"> income protection, sickness and accident policy payments 	\$	(m)
<ul style="list-style-type: none"> allowances or payments received as a member of a local government council 	\$	(n)
Add the amounts from (h) to (n).	\$	(o)
Total income Add (g) from step 1 and (o) from step 2.	\$	(p)

Step 3

Transfer the deduction amounts from the relevant items you have completed on your tax return (supplementary section) to (a) and (b) in worksheet 2.

Step 4

Work out (d) to (j) in **worksheet 2**. Some amounts you show will only be part of the amounts you have shown on your tax return (supplementary section).

Worksheet 2		
Total deductions		
Landcare operations and deduction for the decline in value of water facility from I item 13	\$	(a)
Landcare operations expenses from J item 13	\$	(b)
Add (a) and (b).	\$	(c)
From X item 13 , the total deductions that relate to your share of primary production income or loss from a partnership (not from a trust), but only the deductions relating to the distribution of income from working from the partnership tax return	\$	(d)
From Y item 13 , the total deductions that relate to your share of non-primary production income or loss from a partnership (not from a trust), but only the deductions relating to the distribution of income from working from the partnership tax return	\$	(e)
From item D15 , only the following deductions:		
<ul style="list-style-type: none"> income protection, sickness and accident insurance premiums 	\$	(f)
<ul style="list-style-type: none"> debt deductions incurred in earning assessable income from working 	\$	(g)

<ul style="list-style-type: none"> section 40-880 deductions relating to 'income from working' 	\$	(h)
<ul style="list-style-type: none"> net personal services income (PSI) loss of a personal services entity that related to your PSI 	\$	(i)
Add all the amounts from (d) to (i).	\$	(j)
Total deductions Add (c) and (j).	\$	(k)

Step 5

Complete **worksheet 3** to calculate your net income or loss from working (supplementary section). If (s) is a loss, show it as a negative amount.

Worksheet 3		
Net income or loss from working		
(p) total income from worksheet 1	\$	(q)
(k) total deductions from worksheet 2	\$	(r)
<p>If the amount at (q) is a loss then add the amounts at (q) and (r) (ignoring the fact that both amounts are losses). The total amount will be a loss.</p> <p>If (q) is not a loss then take the amount at (r) from the amount at (q). The result may be a loss.</p>	\$	(s)

Step 6

The amount at (s) is your net income or loss from working (supplementary section). Write the amount at (s) at **M** item **T9** on page 16 of your tax return. If you had a loss, print **L** in the box at the right of **M**. Even if you had a loss you may still be entitled to the mature age worker tax offset.

You do not have to work out your mature age worker tax offset. We will work out your net income from working from the information you provide on your tax return (including this item).

Check that you have...

- written your net income from working, supplementary section at item **T9**, even if the amount is **0**
- written your date of birth on page 1 of your tax return
- answered the Australian residency question on page 1 of your tax return

Where to go next

- Go to question T10 Other non-refundable tax offsets.
- Return to main menu Individual tax return instructions
- Go back to question T8 Landcare and water facility

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T10 – Other non-refundable tax offsets 2013

Complete question T10 to claim other non-refundable tax offsets.

Last updated 28 May 2013

On this page

Were you entitled to a tax offset for interest from the infrastructure borrowings scheme?

Did you perform work or services in the Joint Petroleum Development Area (JPDA) of the Timor Sea?

Completing this item

Were you entitled to a tax offset for interest from the infrastructure borrowings scheme?

or

Did you perform work or services in the Joint Petroleum Development Area (JPDA) of the Timor Sea?

No	<ul style="list-style-type: none">• Go to T11 - Other refundable tax offsets, or• return to main menu Individual tax return instructions.
Yes	Read below.

If you can claim more than one of the tax offsets listed above, you will need to add up all your tax offset amounts before writing the total on your tax return (supplementary section).

Part A

Were you entitled to a tax offset for interest from the infrastructure borrowings scheme?

No	<ul style="list-style-type: none">• Go to part B, or• return to main menu Individual tax return instructions.
Yes	Read below.

You may be able to claim a tax offset of 30% if you elected to have interest derived from your investment in infrastructure borrowings

included as part of your assessable income.

Step 1

Work out the amount of interest you received from infrastructure borrowings.

Step 2

Multiply the amount from step 1 by 30, then divide by 100. This is the 30% tax offset for the interest you received. Keep a record of this amount. Read on.

Part B

Did you receive income for work or services performed in the Joint Petroleum Development Area (JPDA) of the Timor Sea?

No	<ul style="list-style-type: none">• Go to Completing this item, or• return to main menu Individual tax return instructions.
Yes	Read below.

You will need a copy of the [Timor Sea Treaty - Joint Petroleum Development Area instructions 2013](#) (NAT 8277) to work out how to deal with your JPDA income. The instruction sheet will tell you how to complete your tax return so that you receive the correct assessment.

Completing this item

Step 1

Add up all your tax offset amounts at this item. Write the total at **C** item **T10** on page 16 of your tax return (supplementary section). Do not show cents.

Step 2

Complete the **CLAIM TYPE** box at the right of **C** item **T10** as follows:

- If you are claiming a tax offset under the infrastructure borrowings scheme under part A, print **I** in the **CLAIM TYPE** box.
- If you are claiming a JPDA tax offset under part B, print **H** in the **CLAIM TYPE** box.
- If you are claiming for more than one type of tax offset and code letters **H** and **I** both apply, choose the code letter that applies to the larger amount and print it in the **CLAIM TYPE** box.

Where to go next

- Go to [T11 - Other refundable tax offsets](#).
- Return to main menu [Individual tax return instructions](#).
- Go back to question [T9 Net income from working - supplementary section](#).

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T11 – Other refundable tax offsets 2013

Complete question T11 to claim other refundable tax offsets.

Last updated 28 May 2013

On this page

Part A

Are you entitled to a Conservation tillage refundable tax offset for an eligible no-till seeder (eligible seeder)?

Part B

Are you the principal beneficiary of a Special disability trust entitled to a tax offset for tax paid by the trustee?

Part A

Are you entitled to a Conservation tillage refundable tax offset for an eligible no-till seeder (eligible seeder)?

If you are a qualifying primary producer or an individual partner in a qualifying primary production partnership, you may be entitled to a refundable tax offset of 15% of the cost of an eligible seeder. If you are a partner in a partnership your offset claim will be made in accordance with your share of the partnership. For more information on this offset see *Conservation tillage refundable tax offset*.

No	Go to Part B.
Yes	Read on.

1. Work out the cost of the eligible seeder. This will include optional equipment that forms part of the eligible seeder and was installed when it was first used.
2. The maximum offset will be 15% of the amount from step 1.
3. If you are a partner, your amount from step 2 will be in proportion to your share of the partnership.

Part B

Are you the principal beneficiary of a Special disability trust entitled to a tax offset for tax paid by the trustee?

If the trustee of the Special disability trust has lodged a tax return and paid tax on the net income of the trust, you are entitled to claim the amount of the tax paid by the trustee as a refundable tax offset. For more information on this offset see our factsheet *Special disability trusts - tax return lodgment instructions*.

No	<ul style="list-style-type: none"> • If you have a tax offset under Part A, go to Completing this item. • Otherwise, go to Total supplement tax offsets, or return to main menu Individual tax return instructions.
Yes	Include the amount of the tax paid by the trustee as a Special disability trust offset.

Completing this item

1. Add up all your refundable tax offset amounts for this item. Write the total at **P** item **T11**. Do not show cents.
2. Complete the CODE box at the right of **P** item **T11** as follows:

Where to go next

- Go to **Total supplement tax offsets**.
- Return to main menu **Individual tax return instructions**.
- Go back to question T10 **Other non-refundable tax offsets**.

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Total supplement tax offsets 2013

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

Last updated 28 May 2013

Did you claim any tax offsets at items T4, T5, T7, T8, T10 and T11?

NO	<ul style="list-style-type: none"> • Go to step 4, or • return to main menu <u>Individual tax return instructions</u>
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YES	Go to step 1.

Step 1

Add up all the tax offset amounts in the right-hand column of items **T4**, **T5**, **T7**, **T8**, **T10** and **T11** on your tax return.

Step 2

Write the amount from step 1 at **TOTAL SUPPLEMENT TAX OFFSETS** on page 16 of your tax return. Do not show cents.

Step 3

Transfer the amount you wrote at **TOTAL SUPPLEMENT TAX OFFSETS** to **T** on page 5 of your tax return.

Step 4

Go to [Total tax offsets](#).

We use the amount at item **T9** to work out your mature age worker tax offset entitlement. Do not include the amount at **TOTAL SUPPLEMENT TAX OFFSETS**.

Where to go next

- Go to question [A4 Amount on which family trust distribution tax has been paid](#).
- Return to main menu [Individual tax return instructions](#).
- Go back to question [T11 Other refundable tax offsets](#).

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