



Supporting information

Information to help you complete your paper tax return or tax return supplement.

Amounts that you do not pay tax on 2024



Information about those amounts that you do not pay tax on.

Adjusted taxable income for you and your dependants 2024



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

Special circumstances 2024



Find out more about completing certain questions in your tax return where special circumstances apply.

Car and travel expenses 2024



You may be able to claim deductions for work-related car expenses and work-related travel expenses.

Rebate income 2024



Work out your rebate income and if you're eligible for the seniors

Claiming deductions 2024



You may be able to claim deductions for work-related expenses you incurred while performing your job as an employee.

Referred publications 2024



Use these referred publications to help you understand your tax obligations and prepare your Individual tax return 2024.

Checklist – tax return 2024



Complete the tax return checklist to avoid any delays when you lodge your paper tax return.

Checklist – supplement 2024



Complete the supplementary checklist to make sure you have completed your supplementary tax return before lodgment.

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Amounts that you do not pay tax on 2024

Information about those amounts that you do not pay tax on.

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Things you need to know

You might have received amounts that you do not need to include as income in your tax return. We classify them into 3 different categories:

- [exempt income](#)
- [non-assessable non-exempt income](#)
- [other amounts](#) that are not taxable and don't affect any calculation in your tax return.

The most common types of exempt income, non-assessable non-exempt income and other amounts that are generally not taxable are listed below. If you are not sure whether a payment you have received is exempt income, non-assessable non-exempt income or is another non-taxable amount, **contact us**.

Exempt income

The most common types of exempt income generally not taxable are listed below.

Exempt Australian Government pensions, allowances and payments

- Carer adjustment payment (CAP)
- Carer payment where
 - both the carer and the care receiver are under age-pension age, or
 - the carer is under age-pension age and any of the care receivers has died
- Disability support pension paid by Centrelink to a person who is under age-pension age
- Double orphan pension
- Invalidity service pension paid under the *Veterans' Entitlements Act 1986* where the veteran is under age-pension age
- Partner service pension where either
 - the partner (excluding the non-illness separated spouse of a veteran) and the veteran are under age-pension age and the veteran receives an invalidity service pension
 - the partner is under age-pension age and the veteran has died and was receiving an invalidity service pension at the time of

death

- Veterans' Affairs disability pension and allowances, war widows and war widowers pension

Lump sum bereavement payments received as part of any of the payments in the previous list are exempt only up to the tax-free amount. **Contact us** to find out how much of your payment is exempt.

Exempt Australian Government education payments

- Allowances for students under 16 years old, including those allowances paid under ABSTUDY, the Assistance for Isolated Children Scheme and the Veterans' Children Education Scheme
- Australian-American Educational Foundation (Fulbright Commission) grant
- Commonwealth scholarships or bursaries provided to foreign students
- Commonwealth secondary education assistance
- Endeavour awards research fellowships or an Endeavour Executive Award
- Language, literacy and numeracy supplement
- Payments under the Military Rehabilitation and Compensation Act Education and Training Scheme (MRCAETS) for eligible young persons whose eligibility was determined under
 - paragraph 258(1)(a) of the *Military Rehabilitation and Compensation Act 2004* and the eligible young person was under 16 years old, or
 - paragraph 258(1)(b) of the *Military Rehabilitation and Compensation Act 2004*
- Pensioner education supplement and fares allowance paid by Centrelink
- Rent assistance paid to Austudy recipients
- Some scholarships and bursaries received by full-time students
- Supplementary allowances for students paid under the Assistance for Isolated Children Scheme

- The first \$1,000 of an apprenticeship early completion bonus provided under a specified state or territory scheme for occupations with skill shortages

Other exempt Australian Government payments

- Acute support packages for veterans and their families
- Amounts you received directly, or which are paid to a person on your behalf, under the National Disability Insurance Scheme for approved reasonable and necessary supports funded under your plan
- Australian Government Disaster Recovery Payment
- Back to school bonus and single income family bonus paid under the *A New Tax System (Family Assistance) (Administration) Act 1999*
- Carer allowance paid under the *Social Security Act 1991*
- Child care subsidy
- Additional child care subsidy
- Child disability assistance under Part 2.19AA of the *Social Security Act 1991*
- Economic support payments
- Education entry payment supplement under the *Social Security Act 1991*
- Energy supplement paid under Part 2.25B of the *Social Security Act 1991* or Part VIIAD of the *Veterans' Entitlements Act 1986*
- Family tax benefit
- Household Assistance Package payments which include
 - Clean Energy Advance
 - Energy Supplement payments
 - Essential Medical Equipment payment
 - Single Income Family Supplement
- Loss of earnings allowance paid under the *Veterans' Entitlements Act 1986*

- Lump sum payment made under section 198N of the *Veterans' Entitlements Act 1986*
- Mobility allowance paid under the *Social Security Act 1991*
- Outer Regional and Remote (OR&R) payment made under the Better Start for Children with Disability initiative
- Outer Regional and Remote (OR&R) payment made under the Helping Children with Autism package
- Payment from the Thalidomide Australia Fixed Trust
- Payment for travelling expenses under Part 3 of the *Treatment Benefits (Special Access) Act 2019*
- Payment of pharmaceutical supplement made under Part 4 of the *Treatment Benefits (Special Access) Act 2019*
- Payments from the Commonwealth to Thalidomide survivors under the Support for Australia's Thalidomide Survivors program
- Payments from the National Indigenous Australians Agency under the Territories Stolen Generations Redress Scheme
- Pension bonus and pension bonus bereavement payments under Part 2.2A of the *Social Security Act 1991* or Part IIIAB of the *Veterans' Entitlements Act 1986*
- Pharmaceutical allowances paid under the *Social Security Act 1991*
- Prisoner of War Recognition Supplement payment under Part VIB of the *Veterans' Entitlements Act 1986*
- Quarterly pension supplement paid under the *Social Security Act 1991* or the *Veterans' Entitlements Act 1986*
- Remote area allowance
- Rent assistance
- Stillborn baby payment paid by Centrelink
- Telephone allowance paid under the *Social Security Act 1991*
- The ex-gratia payment from the Australian Government, known as the Disaster Recovery Allowance for special category visa (subclass 444) holders for a disaster
 - that occurred in Australia during 2014–15 and future years, and

- for which a determination under section 1061L of the *Social Security Act 1991* has been made
- Utilities allowance paid under the *Social Security Act 1991*
- Veteran's supplement paid under the *Veterans' Entitlements Act 1986*

Exempt Australian Defence Force and United Nations payments

- Certain pay and allowances for Australian Defence Force personnel (your employer will advise you if an amount is exempt)
- Compensation payments under the *Safety, Rehabilitation and Compensation Act 1988* for impairment or incapacity resulting from service with a United Nations armed force in an operation area described in Schedule 2 of the *Veterans' Entitlement Act 1986*
- Compensation payments made under the *Military Rehabilitation and Compensation Act 2004*, except those that are income-related payments
- F-111 desal/reseal ex-gratia lump sum payments
- Pay and allowances for part-time service in the Australian Naval, Army or Air Force Reserve
- Payments in relation to a recommendation by the Defence Force Ombudsman for abuse by a member of Defence
- Some allowances paid to Australian Defence Force personnel who served in prescribed overseas areas (your employer will advise you if an allowance is exempt)

Other exempt payments

- Certain amounts of interest paid by the Commonwealth on unclaimed money and property
- Certain annuities and lump sums which are paid to an injured person under a structured settlement
- Certain distributions from a pooled development fund
- Certain distributions from an early stage venture capital limited partnership

- Certain payments relating to persecution during the Second World War
- Certain profits or gains from disposal of shares in a pooled development fund
- Japanese internment compensation payments made under the *Compensation (Japanese Internment) Act 2001* or the *Veterans' Entitlements Act 1986*
- Your share of certain profits or gains arising from disposal of investments by a venture capital limited partnership (VCLP), an early stage venture capital limited partnership (ESVCLP) or an Australian venture capital fund of funds (AFOF)

Non-assessable non-exempt income

The most common types of non-assessable non-exempt income are:

- superannuation lump sum death benefits received by either
 - a dependant
 - someone who is not a dependant but received the benefit because of the death of a member of the Australian Defence Force or an Australian police force (including Australian Protective Services) who died in the line of duty
- tax-free superannuation lump sum benefits paid to a person with a terminal medical condition existing at the time when the lump sum was received or within 90 days after its receipt
- amounts on which family trust distribution tax has been paid (see [question A5](#))
- genuine redundancy payments and early retirement scheme payments shown as 'Lump sum D' amounts on your income statement or payment summary
- National Rental Affordability Scheme payments or non-cash benefits paid (whether directly or indirectly, such as through an NRAS consortium of which you are a member) by a state or territory government or a relevant body established under a state or territory law

- that part of the taxable component of a death benefit employment termination payment (ETP) below the 2023–24 cap of \$235,000 paid to a dependant
- the taxed element of a death benefit superannuation income stream paid from an account-based pension to a death benefit dependant where either
 - the deceased was 60 years old or older at the time of their death
 - the recipient was 60 years old or older when they received the benefit
- the taxed element of a superannuation income stream or lump sum paid from an account-based pension received by a person 60 years old or older
- the tax-free component of a superannuation benefit paid from an account-based pension
- the tax-free component of an ETP.

Tax-free income for temporary residents

If you are a temporary resident, your foreign income is non-assessable non-exempt income except for income you earn from your employment overseas while you are a temporary resident which may be taxable.

You are a temporary resident if:

- you hold a temporary visa granted under the *Migration Act 1958*
- you are not an Australian resident within the meaning of the *Social Security Act 1991*, and
- your spouse (if you have one) is not an Australian resident within the meaning of the *Social Security Act 1991*.

If on 6 April 2006, or at any time since, you were an Australian resident for tax purposes but not a temporary resident, you are not entitled to the **temporary resident exemptions** from that time, even if you later held a temporary visa.

Other amounts that you do not pay tax on

You don't pay tax on:

- most child support and spouse maintenance payments
- allowances you received as a volunteer in the Australian government funded Australian Volunteers Program
- government super contributions.

There are other amounts that are generally not taxed, such as lottery winnings and inheritances.

For more information, see [Amounts you do not include as income](#).

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Adjusted taxable income for you and your dependants 2024

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

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What is adjusted taxable income

Your ATI is the sum of the following amounts:

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

- certain **tax-free government pensions or benefits** received by the person
- **target foreign income** (income and certain other amounts from sources outside Australia not included in your taxable income or received as a fringe benefit)
- **net financial investment loss** (the amount by which the person's deductions attributable to financial investments exceeded their total financial investment income)
- **net rental property loss** (the amount by which the person's deductions attributable to rental property exceeded their rental property income)
- **less** – any child support payments the person provided to another person.

We use ATI to work out if:

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

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

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

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

Calculate your ATI

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

Working out the ATI of a person for the whole year

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

Table 1 – Working out ATI

For Worksheet 1b	The amount comes from
a	Taxable income or loss on page 4 in the tax return (excluding any assessable First home super saver released amount)
b	The sum of: <ul style="list-style-type: none">• question IT1 Total reportable fringe benefits amounts – label N in the tax return, multiplied by 0.53 and rounded down to the nearest dollar, and• question IT1 Total reportable fringe benefits amounts – label W in the tax return
c	question IT2 Reportable employer superannuation contributions – label T in the tax return
d	question D12 Personal superannuation contributions – label H in the supplementary tax return
e	question IT3 Tax-free government pensions – label U in the tax return
f	question IT4 Target foreign income – label V in the tax return
g	question IT5 Net financial investment loss – label X in the tax return
h	question IT6 Net rental property loss – label Y in the tax return

j

question **IT7 Child support you paid** –
label **Z** in the tax return

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

If you are working out a dependant's ATI for part of the year, you cannot use the figures from their tax return. Instead, you must work out the amounts for the relevant period and complete the calculator or worksheet using these figures. The instructions at each offset question will tell you what to do.

Completing a tax return for a deceased person

If you are completing a tax return for a deceased person, or your spouse died during the year and you need to know their ATI for the whole of 2023–24, their ATI is the amount in the calculator or at row **k** below:

- divided by the number of days the person was alive in 2023–24, and
- multiplied by 366.

This is the deceased person's ATI for the whole of 2023–24.

Working out a person's ATI for the relevant period

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

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

	You	Dependant 1	Dependant 2	Dependant 3
The start date to work out the person's ATI	1/7/2023			

The end date to work out the person's ATI	30/6/2024			
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Worksheet 1b – Working out a person's ATI for the relevant

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

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

[Return to main menu](#) Individual tax return instructions 2024.

QC 101471

Special circumstances 2024

Find out more about completing certain questions in your tax return where special circumstances apply.

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Non-resident withholding tax

If you were a foreign resident find out more about reporting non-resident withholding tax in your tax return.

Gross interest

If you were a foreign resident for part of the income year, include at question **10 Gross interest** any interest that you received in 2023–24 while you were an Australian resident.

Don't include at question **10** any interest paid or credited to you when you were a foreign resident if withholding tax was deducted.

If withholding tax was not deducted, on a separate piece of paper:

- write **Schedule of additional information – question 10**
- write your name, address and tax file number
- provide details of amounts of interest you received while you were a foreign resident if withholding tax was not deducted.

Attach your schedule to your tax return. Print **X** in the **Yes** box at **Taxpayers' declaration** – question **2** in your tax return.

We will advise you of the amount of withholding tax you have to pay on this interest.

Dividends

Don't include at question **11 Dividends** any dividend income paid or credited to you during the period you were a foreign resident, if:

- the dividend was fully franked, or
- the dividend was not fully franked, but either
 - the dividend statement shows the unfranked amount to be conduit foreign income, or

- withholding tax was (or should have been) withheld from the unfranked amount.

You need to provide details of any dividend:

- that was paid or credited to you during any period you were a foreign resident
- that was not fully franked and was not declared to be conduit foreign income, and
- on which you have not paid withholding tax.

On a separate piece of paper:

- write **Schedule of additional information – question 11**
- write your name, address and tax file number
- provide details of the dividend.

Attach your schedule to your tax return. Print **X** in the **Yes** box at **Taxpayers' declaration – question 2** in your tax return.

We will work out the amount of withholding tax you have to pay on the dividends, and advise you of the amount.

Foreign employment termination payments

The following is relevant for the purpose of question 4 Employment termination payments.

A foreign ETP is different from a foreign termination payment (FTP).

Instructions for foreign ETPs

You need to convert your foreign ETPs into Australian dollars before you can complete question 4.

For information about exchange rates and how to convert foreign payments, go to [Foreign exchange rates](#) or [contact us](#).

- Then on a separate piece of paper
 - write **Schedule of additional information – question 4**
 - write your name, address and tax file number
 - for each foreign ETP, print the name of the payer and the foreign country in which you were employed, and write the amount of

the payment

- for each foreign ETP, print the appropriate code letter (from those listed at step 4 in **question 4**. You must provide a valid code for each payment.
- Attach your schedule to your tax return.
- Print **X** in the **Yes** box at **Taxpayers' declaration** – question **2** in your tax return.

You will need to include the total amount of these foreign ETPs in the amount you show at question **4** – label **I** in your tax return.

Go to step 1 in **question 4**.

Dividends and franking credits

Additional information for completing your tax return where special circumstances apply in:

- question 11 Dividends 2024
- question D8 Dividend deductions 2024.

The unfrankable dividend integrity rule prevents you from claiming franking credits from distributions made on or after 15 September 2022, that are funded from capital raising or the issue of equity interest by an entity that made the distribution.

For more information, see **Franked distributions funded by capital raisings**.

Dividend washing integrity rule

The dividend washing integrity rule prevents you from claiming franking credits where you have received a dividend as a result of dividend washing.

Dividend washing occurs where you, or an entity connected to you, claim 2 sets of franking credits by:

- selling shares that are held on the Australian Securities Exchange (ASX) and have become 'ex-dividend', and then
- purchasing some substantially identical shares using a special ASX trading market.

When the dividend washing integrity rule applies, you are not entitled to claim the franking credits for the second dividend. However, if your interest in the second parcel of shares exceeds the interest in the first parcel, you may be entitled to claim a portion of the franking credits for the additional shares. For more information, see **Dividend washing rule**.

The dividend washing integrity rule does not apply if:

- you are an individual, and
- you received no more than \$5,000 in franking credits during 2023–24.

However, the dividend washing integrity rule applies where dividends flow indirectly to you through your interest in a trust or partnership.

If you are claiming franking credits at question **11**, certain rules apply. Read the following to check that you are entitled to claim the credits.

You must be a 'qualified person' to be entitled to a franking credit in respect of a dividend. To be a qualified person you must satisfy the holding period rule and the related payments rule.

Holding period rule

To be able to claim the franking credits the **holding period rule** requires you to hold shares 'at risk' for at least 45 days (90 days for certain preference shares).

When working out the number of days you held the shares at risk, don't count the day on which you acquired the shares and the day on which you disposed of the shares (or you entered into an arrangement to reduce the risk of making a loss on them).

This rule applies generally to shares bought on or after 1 July 1997.

Even if you did not hold the shares at risk for the required period, you may still be entitled to claim the franking credits if:

- your total direct and indirect franking credit entitlement for 2023–24, including any entitlement you may have had through a trust or partnership, was not above \$5,000 (the small shareholder exemption), and
- the [related payments rule](#) did not apply to you.

In determining whether the holding period rule is satisfied for the prescribed minimum period, no account is taken of any days on which you entered into an arrangement to materially reduce the risk of making a loss on your shares, such as through derivatives, hedges, options and futures.

If you don't satisfy the holding period rule, add up all the franked dividend amounts from your statements and any other franked dividends paid or credited to you. Write the total amount at question **11** – label **T**. Don't include any franking credit amount at question **11** – label **U** for that dividend.

Related payments rule

The related payments rule applies to arrangements entered into after 7:30 pm (Australian Eastern Standard Time) on 13 May 1997. Broadly, it applies to you if you effectively had no interest in a dividend because you were under an obligation to make, or were likely to make, a related payment to another party for the dividend and you did not hold your shares 'at risk' for at least 45 days (90 days for certain preference shares).

When working out the number of days you held the shares 'at risk', don't count the day on which you acquired the shares and the day on which you disposed of the shares (or you entered into an arrangement to reduce the risk of making a loss on them).

A related payment includes you, or your associate, doing something under an arrangement that has the effect of passing the benefit of the dividend to someone else.

If either the holding period rule or related payments rule is likely to affect you, see *You and your shares 2024*.

Australian superannuation lump sum payments

Additional information for completing your tax return where special circumstances apply in question **8 Australian superannuation lump sum payments 2024**.

Tables 1A to 2C set out the maximum tax rates that apply to superannuation lump sum payments made by complying

superannuation funds. The Medicare levy is additional where applicable.

You may find this useful in completing questions **8**, **M1** and **M2**.

Any lump sum in arrears amounts must be included in your assessable income regardless of the period the income stream payment relates to.

Tables 1A and 1B: Death benefit

Table 1A: Death benefit paid to death benefits dependant (of any age)

Element	Amount	Tax rate
Tax-free component	Whole	Tax free
Taxed element	Whole	Tax free
Untaxed element	Whole	Tax free

Table 1B: Death benefit paid to non-death benefits dependant (of any age)

Element	Amount	Tax rate
Tax-free component	Whole	Tax free
Taxed element	Whole	15%
Untaxed element	Whole	30%

Tables 2A to 2C: Superannuation lump sum (other than death benefit)

Table 2A: Under the preservation age at the time of payment

Element	Amount	Tax rate
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Tax-free component	Whole	Tax free
Taxed element	Whole	20%
Untaxed element	Up to the untaxed-plan cap amount, \$1,705,000 (see Note 1)	30%
Untaxed element	Over the untaxed-plan cap amount, \$1,705,000 (see Note 1)	45%

Table 2B: Over preservation age but under 60 years of age at the time of payment

Element	Amount	Tax rate
Tax-free component	Whole	Tax free
Taxed element	Up to the low-rate cap amount, \$235,000 (see Note 2)	Tax free
Taxed element	Over the low-rate cap amount, \$235,000 (see Note 2)	15%
Untaxed element	Up to the low-rate cap amount, \$235,000 (see Note 2)	15%
Untaxed element	Over the low-rate cap amount, \$235,000 (see Note 2) and up to the untaxed-plan cap amount, \$1,705,000 (see Note 1)	30%
Untaxed element	Over the untaxed-plan cap amount, \$1,705,000 (see Note 1)	45%

Table 2C: 60 years of age or older at the time of payment

Element	Amount	Tax
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		rate
Tax-free component	Whole	Tax free
Taxed element	Whole	Tax free
Untaxed element	Up to the untaxed-plan cap amount, \$1,705,000 (see Note 1)	15%
Untaxed element	Over the untaxed-plan cap amount, \$1,705,000 (see Note 1)	45%

Note 1: For 2023–24, the untaxed-plan cap amount is a maximum of \$1.705 million, but it could be less for you if you have previously received another superannuation lump sum with an untaxed element from the same superannuation fund. For more information on how we work out your untaxed-plan cap amount, see [How tax applies to your super withdrawals](#).

Note 2: For 2023–24, the low-rate cap amount is a maximum of \$235,000, but it could be less if you received any superannuation lump sums in a prior income year that counted towards your entitlement to a superannuation lump sum tax offset or, if before July 2007, you received an eligible termination payment after your 55th birthday. For more information on how we work out your low-rate cap amount, see [How tax applies to your super withdrawals](#).

See [Tax time definitions](#) for more about the low-rate cap amount and untaxed-plan cap amount.

Leased luxury cars

If you leased a luxury car and want to claim a deduction at question **D1 Work-related car expenses** or question **D2 Work-related travel expenses**, the following information about luxury cars will help you.

A leased luxury car is a leased car that at the time the lease began had a market value of more than the 'car limit' that applied in the relevant income year.

You can claim a deduction for the decline in value of a leased luxury car (but not for other leased cars). The car can be new or second-

hand. You must use the logbook method. For more information on the logbook method, read question **D1**.

When claiming a deduction for decline in value, the initial value that you use for the car is the limit that applied in the income year in which the lease began. The car limit for 2023–24 is \$68,108.

Table 3: Car limits for the past 10 years

Year	Limit
2023–24	\$68,108
2022–23	\$64,741
2021–22	\$60,733
2020–21	\$59,136
2019–20	\$57,581
2018–19	\$57,581
2017–18	\$57,581
2016–17	\$57,581
2015–16	\$57,466
2014–15	\$57,466
2013–14	\$57,466

Work-related travel expenses

Tables 4 and **5** outline the evidence you need to keep to claim overnight travel expenses (accommodation, food and drink and incidental expenses) in question **D2**.

Travel diary

Whether for domestic or overseas travel, a travel diary is a document in which you record the nature, places, dates, times and duration of your activities and travel.

Table 4: Travel expense records – domestic travel

Condition	Written evidence (all expenses)	Travel diary required
You did not receive a travel allowance and the travel was less than 6 nights in a row.	Yes	No
You did not receive a travel allowance and the travel was 6 or more nights in a row.	Yes	Yes
You received a travel allowance, your claim does not exceed the reasonable allowance amount and the travel was less than 6 nights in a row.	No	No
You received a travel allowance, your claim does not exceed the reasonable allowance amount and the travel was 6 or more nights in a row.	No	No
You received a travel allowance, your claim exceeds the reasonable allowance amount and the travel was less than 6 nights in a row.	Yes	No
You received a travel allowance, your claim exceeds the reasonable allowance amount and the travel was 6 or more nights in a row.	Yes	Yes

Overseas travel

You need written evidence for all overseas accommodation expenses, regardless of the amount claimed and the length of the trip. You don't need written evidence for food, drink and incidentals in certain circumstances (see Table 5).

Members of international aircrews don't have to keep a travel diary if they limit their claim to the amount of the allowance received.

Table 5: Travel expense records – overseas travel

Condition	Written evidence for food, drink and incidentals	Travel diary required
You did not receive a travel allowance and the travel was less than 6 nights in a row.	Yes	No
You did not receive a travel allowance and the travel was 6 or more nights in a row.	Yes	Yes
You received a travel allowance, your claim does not exceed the reasonable allowance amount and the travel was less than 6 nights in a row.	No	No
You received a travel allowance, your claim does not exceed the reasonable allowance amount and the travel was 6 or more nights in a row.	No	Yes
You received a travel allowance, your claim exceeds the reasonable allowance amount and	Yes	No

the travel was less than 6 nights in a row.		
You received a travel allowance, your claim exceeds the reasonable allowance amount and the travel was 6 or more nights in a row.	Yes	Yes

Rules for certain types of gifts or donations

The following information is about different types of gifts or donations for which you may be able to claim a deduction at question **D9 Gifts or donations**. If you obtained a valuation of a deductible donation of property, you may be able to claim a deduction for the cost of that valuation under question **D10 Cost of managing tax affairs**.

Gifts of property

You can claim a deduction for a gift of property (such as land, artwork or memorabilia) to an eligible organisation if:

- you purchased the property within 12 months of making the gift, or
- you purchased the property more than 12 months before you made the gift and the Commissioner valued it at more than \$5,000.

If you purchased the property within 12 months of making the gift, the amount deductible is the market value of the property at the time of the gift or the amount you paid for the property, whichever is less. If you purchased the property more than 12 months before you made the gift and the Commissioner valued it at more than \$5,000, the amount deductible is the value of the property as determined by the Commissioner.

You can't claim a deduction for a gift of property if you did not purchase it (for example, you inherited or won the property) unless the Commissioner has valued it at more than \$5,000.

If you have made a gift of property under the cultural gifts program the rules described above don't apply to you.

For more information on working out whether you can claim a deduction for a gift under this program, see **Donating under the Cultural Gifts Program**.

For more information about property valuations, **contact us**.

Receiving a benefit

Generally, you can't claim a deduction for a donation if you received something in return (for example, a raffle ticket, dinner or a reduction in your child's school fees) other than tokens like lapel badges and stickers that promote the organisation. This rule does not apply to certain fund-raising events (see [Deductions for contributions relating to fund-raising events](#)).

Deductions for contributions relating to fund-raising events

You can claim a deduction for contributions to approved organisations that relate to fund-raising events where you received a minor benefit for your contribution, provided that:

- the contribution meets certain conditions, and
- the benefit you received does not exceed a specified limit.

A fund-raising event includes a fete, ball, gala show, dinner, performance or similar event.

You can claim a deduction if you made:

- a contribution of money or property to attend or participate in (or for the right to attend or participate in) a fund-raising event, or
- a contribution of money to purchase goods or services at a charitable auction.

Your contribution must meet the following conditions:

- It was made to an approved organisation.
- If it was money, it was more than \$150.
- If it was property, you had either
 - purchased it within 12 months of making the contribution, and both the market value on the day of the contribution and the purchase price were more than \$150

- owned it for more than 12 months and the Commissioner valued it at more than \$5,000.
- If it was publicly listed shares, the value was more than \$150 and less than or equal to \$5,000.
- The fund-raising event was held in Australia.
- The GST-inclusive market value of the minor benefit you received for your contribution must have been worth no more than \$150 or 20% of the value of the contribution, whichever is less. The receipt from the approved organisation will show the market value of the minor benefit you received.

Your deduction is the value of your contribution that satisfies the conditions set out above **less** the GST-inclusive market value of the minor benefit you received. Both of these amounts appear on your receipt.

There is no limit to the number of deductions you can claim for successful bids to purchase goods or services at a charitable auction, provided the above conditions are met.

Gifts of shares valued at \$5,000 or less

You can claim a deduction for a gift of shares to an approved organisation if:

- the shares were held in a company that was listed on an approved Australian stock exchange on the day the gift was made
- you acquired the shares at least 12 months before making the gift ('acquired' includes purchased, inherited, won or received as a gift or a bonus)
- the parcel of shares had a market value of \$5,000 or less on the day you made the gift
- the parcel of shares was valued at \$2 or more.

You can't claim a deduction for shares that are suspended from trading (other than a mere trading halt).

Gifts of shares held in different companies are separate gifts even if given at the same time.

A deduction is also available to you where you contribute the shares in return for a right permitting you or another individual to attend or participate in a particular fund-raising event in Australia. The gift must satisfy the rules for [contributions to fund-raising events](#):

- the market value of the shares on the day they are contributed must be more than \$150 but less than or equal to \$5,000
- the market value of the right to attend or participate in the fund-raising event must not exceed 20% of the value of the shares or \$150, whichever is less.

Be aware that capital gains tax applies when you make a gift of shares.

Contributions and gifts to registered political parties and independent candidates and members

You can claim a deduction for contributions or gifts to registered political parties, independent members of parliament (state or Commonwealth) or independent candidates in an election for parliament. Contributions must be \$2 or more. The contribution or gift must be of money or property that you purchased during the 12 months before making the contribution or gift. If it is property, the amount deductible is the market value of the property at the time of the donation or the amount you paid for the property, whichever is less.

If the total of all your contributions and gifts to **political parties** during the year is greater than \$1,500 then the maximum amount you can deduct is \$1,500. A separate deduction limit of \$1,500 applies if the total of all your contributions and gifts to **independent** candidates or independent members of parliament for the year exceeds \$1,500.

You can't claim a deduction for a political gift or contribution of \$2 or more (including membership fees) to registered political parties, independent candidates and members of an Australian legislature if you make the gift or contribution in the course of carrying on a business.

The contribution must be to a political party that is registered under Commonwealth, state or territory electoral laws.

The contribution to an independent candidate or independent members must be to a candidate for election to, or member of, the Commonwealth Parliament, a state or territory parliament.

An independent candidate is an individual whose candidature in an election for parliament is not endorsed by a registered political party. An independent member is a member of parliament who is not a member of a registered political party.

Australian superannuation income stream tax offset

To complete question T2 Australian superannuation income stream 2024 when your payment summary does not show the tax offset amount:

- follow the steps below if
 - you were under 60 years old, and
 - you did not have a death benefit income stream where the deceased was 60 years old or older.
- read question T2 if
 - you are 60 years old or older, or
 - you have a death benefit income stream where the deceased was 60 years old or older.

Completing your tax return

For each *PAYG payment summary – superannuation income stream* that does not show a tax offset amount, you can work out your tax offset amount by multiplying the taxed element and the untaxed element of the taxable component shown on each of those payment summaries by the relevant percentage shown in tables 6A to 6C.

Worksheet 1: Working out the amount of your tax offset taxed element only (pre-60 income)

Row	Calculation	Amount
a	The amount of any taxed element of your superannuation income stream benefit paid to you for which you are entitled to a tax offset	\$

b	Relevant percentage from Tables 6A to 6C	%
c	Multiply row a by row b .	\$

Tables 6A to 6C: Percentages you use to work out your Australian superannuation income stream tax offset

Table 6A: Death benefit income stream

Age of the deceased	Your age at date of each payment	Taxed element	Untaxed element
Under 60 years old	Under 60 years old	15%	0%
Under 60 years old	60 years old or older	Not applicable	Limited – read question T2.
60 years old or older	Any age	Not applicable	Limited – read question T2.

Table 6B: Disability superannuation benefit income stream

Your age at date of each payment	Taxed element	Untaxed element
Under 60 years old	15%	0%
60 years old or older	Not applicable	Limited – read question T2.

Table 6C: All other income streams

Your age at date of each payment	Taxed element	Untaxed element
----------------------------------	---------------	-----------------

Under preservation age	0%	0%
From preservation age and under 60 years old	15%	0%
60 years or older	Not applicable	Limited – read question T2.

If your circumstances in the above tables changed during 2023–24, for example, because you turned 60 years old during the year, then a different percentage of tax offset may apply to the amounts of the superannuation income stream you received before and after your birthday; read question T2.

If you have any *PAYG payment summary – superannuation income stream* that shows tax offset amounts, and you were under 60 years old on 30 June 2024, add up these amounts and the amount from question **T2** in **worksheet 1 – row h**. Write the total amount at question **T2** – label **S** in your tax return. Don't show cents.

Tax-free government pensions or benefits and the income tests

If you receive any of the government pensions or benefits listed below, you must include at question IT3 the part of those 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 the following pensions and benefits 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 a 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 question, whether a government pension or benefit you have received is tax-free, **contact us**.

To help you understand terms we use in the tax return instructions,
Tax time definitions.

QC 101408

Car and travel expenses 2024

You may be able to claim deductions for work-related car expenses and work-related travel expenses.

Published 29 May 2024

Things you need to know

Work-related car expenses and work-related travel expenses are expenses you incur in the course of performing your job as an employee. You claim deductions for them at questions **D1** and **D2**.

You can claim

You claim a deduction for work-related expenses at question **D1 Work-related car expenses 2024** for a car you either:

- owned
- leased or hired under a hire purchase agreement (and the expense is not a travel expense, which you show at question **D2 Work-related travel expenses 2024**).

You can claim the following work-related car and travel expenses at question **D2 Work-related travel expenses 2024**:

- expenses for vehicles with a carrying capacity of one tonne or more, or 9 or more passengers (for example, utility trucks and panel vans)
- expenses for motorcycles
- short-term car hire
- public transport fares
- bridge and road tolls
- parking fees

- taxi fares
- petrol, oil and repair costs relating to work-related travel you did in a car owned or leased by someone else
- meal, accommodation, and incidental expenses you incurred while away overnight for work.

The deductions include the cost of trips you undertake in the course of performing your work duties, which may also include trips between your home and your workplace if:

- you used your car because you had to carry bulky tools or equipment that you used for work and could not leave at your workplace (for example, an extension ladder or cello)
- your home was a base of employment (that is, you were required to start your work at home and travel to a workplace to continue your work for the same employer)
- you had shifting places of employment (that is, you regularly worked at more than one site each day before returning home).

Work-related car and travel expenses also include the cost of trips:

- between 2 separate places of employment when you have a second job, providing one of those places is not your home
- from your normal workplace or your home to an alternative workplace that is not a regular workplace (for example, a client's premises) while you are on duty
- from an alternative workplace that is not a regular workplace back to your normal workplace or directly home.

If the travel was partly private, you can claim only the work-related part.

For more information, see [Cars, transport and travel](#).

You can't claim

You can't claim normal trips between your home and your workplace, even if:

- you did minor work-related tasks at home or between home and your workplace

- you travelled between your home and workplace more than once a day
- you were on call
- there was no public transport near work
- you worked outside normal business hours
- your home was a place where you ran your own business and you travelled directly to a place of employment where you worked for somebody else.

Award transport payments

If you received an award transport payment that was paid under an industrial law or award in force on 29 October 1986, see **Award transport payments**.

Where to go next

- Go to question D1 Work-related car expenses 2024.
- Return to main menu Individual tax return instructions 2024.
- Go back to Claiming deductions 2024.

QC 101409

Rebate income 2024

Work out your rebate income and if you're eligible for the seniors and pensioners tax offset at question T1.

Published 29 May 2024

What is rebate income?

Your rebate income is the total amount of your taxable income (excluding any assessable First home super saver released amount) plus the following amounts if they apply to you:

- adjusted fringe benefits total, which is the sum of
 - reportable fringe benefits amounts you received from employers exempt from fringe benefits tax under section 57A of the *Fringe Benefits Tax Assessment Act 1986* multiplied by 0.53, and
 - reportable fringe benefits amounts from employers not exempt from fringe benefits tax under section 57A of the *Fringe Benefits Tax Assessment Act 1986*
- reportable employer superannuation contributions
- deductible personal superannuation contributions
- your net financial investment loss (that is, the amount your deductions from your financial investments exceeded your total financial investment income)
- your net rental property loss (that is, the amount by which your deductions attributable to rental property exceeded your rental property income).

Calculate your rebate income

To work out your rebate income, use the following worksheet.

Worksheet 1 – Working out your rebate income

Row	Calculation	Amount
a	Your taxable income (from Taxable income or loss in your tax return – excluding any assessable First home super saver released amount) If your taxable income is a loss, write 0 (zero) .	\$
b	Your reportable employer superannuation contributions (from question IT2 – label T in your tax return)	\$
c	Your deductible personal superannuation contributions	\$

	(from question D12 – label H in your tax return)	
d	Your net financial investment loss (from question IT5 – label X in your tax return)	\$
e	Your net rental property loss (from question IT6 – label Y in your tax return)	\$
f	Your adjusted fringe benefits total – the sum of: <ul style="list-style-type: none"> • question IT1 – label N in your tax return multiplied by 0.53 and rounded down to the nearest dollar, and • question IT1 – label W in your tax return. 	\$
g	Add up the amounts from rows a to f . This is your rebate income.	\$

Go back to question T1 Seniors and pensioners tax offset 2024.

QC 101411

Claiming deductions 2024

You may be able to claim deductions for work-related expenses you incurred while performing your job as an employee.

Published 29 May 2024

Things you need to know

You may be able to claim deductions for **work-related expenses** you incurred while performing your job as an employee. You **incurred** an expense in 2023–24 if you either:

- received a bill or invoice for an expense that you were liable for (even if you paid it after 30 June 2024)

- did not receive a bill or invoice but you were charged and you paid for the expense.

These expenses include:

- car expenses, including fuel costs and maintenance
- travel costs
- clothing expenses
- education expenses
- union fees
- home computer and phone expenses
- tools and equipment expenses
- journals and trade magazines.

The **Employees guide for work expenses** will help you as an employee to decide whether your expenses are deductible, and what records you need to keep to substantiate them.

You may also be able to claim some deductions which are not work related. They are:

- interest and dividend deductions for investments
- deductions for gifts and donations
- a deduction for the cost of managing your tax affairs.

For more information, see:

- Taxation Ruling TR 97/7 *Income tax: section 8-1 – meaning of 'incurred' – timing of deductions*
- Taxation Ruling TR 2020/1 *Income tax: employees: deductions for work expenses under section 8-1 of the Income Tax Assessment Act 1997*

Goods and services tax

If your expense includes an amount of goods and services tax (GST), the GST is part of the total expense and is therefore part of any deduction. For example, if you incurred union fees of \$440 which included \$40 GST, you claim a deduction for \$440.

Foreign employment

If you received a *PAYG payment summary – foreign employment* or have foreign employment payment information shown on an income statement, then you claim deductions that you are entitled to claim in respect of that income at questions **D1** to **D6**, as relevant.

All foreign deductions must be converted to Australian dollars before you complete this question. For more information on how to convert your foreign deductions, see **Foreign exchange gains and losses**. For information on the exchange rates, see **Foreign exchange rates**.

Basic rules

You must have incurred the expense in 2023–24.

To claim a deduction for a work-related expense:

- you must have spent the money yourself and were not reimbursed
- the expense must be directly related to earning your income
- you must have a record to prove the expense.

The expense must not be private, domestic or capital in nature. For example, the costs of normal travel to and from work, and buying lunch each day are private expenses.

If you incurred an expense:

- that was both work-related and private or domestic in nature, you can claim a deduction only for the work-related portion of the expense
- that was capital in nature, you may be able to claim a deduction for the [decline in value of the depreciating asset](#) you acquired
- for services [paid in advance](#), you need to work out what part of the expense is deductible in 2023–24.

You cannot claim a deduction for an expense if any of the following applied:

- someone else paid the expense
- you were, or will be, reimbursed for the expense
- the payment or reimbursement is a fringe benefit (including an exempt benefit).

If you were partially reimbursed for the expense, you can only claim the part that was not reimbursed.

Record keeping for work-related expenses

You must be able to **substantiate your claims** for deductions with written evidence if the total amount of deductions you are claiming is greater than \$300.

The records you keep must prove the total amount, not just the amount over \$300. The \$300 does not include car and meal allowance, award transport payments allowance and travel allowance expenses.

There are special written evidence rules for these claims which are explained at the relevant questions.

If the total amount you are claiming is \$300 or less, you need to be able to show how you worked out your claims, but you do not need written evidence.

Advance expenditure

If you have prepaid an amount for a service costing \$1,000 or more, and the service extends for a period of more than 12 months or beyond 30 June 2025 (such as a subscription to a journal relating to your profession), then you can claim only the portion that relates to 2023–24. You can also claim the proportion of your pre-paid expenses from a previous income year that relate to 2023–24.

Deductions for prepaid expenses 2024 will help you work out deductions you can claim for expenses you incur for things to be done in a later income year.

Allowances

If you received an allowance that you showed at question **2** in your tax return, you can claim a deduction for your expenses covered by the allowance but only if you:

- actually incurred those expenses in producing your employment income
- meet the [basic rules](#) discussed above.

For example, if you received a tools allowance of \$500 and your tool expenses were \$300:

- the whole allowance of \$500 is included at question **2** in your tax return
- you claim a deduction of \$300 at question **D5**.

Decline in value of a depreciating asset

You may be able to claim a deduction for the decline in value of a **depreciating asset** which you held during 2023–24 if you used it to produce income that you show in your tax return.

A depreciating asset is an asset that has a limited effective life and can reasonably be expected to decline in value over the time it is used. Depreciating assets include items such as tools, reference books, computers and office furniture.

The decline in value of a depreciating asset is worked out on the basis of its effective life. You can either make your own estimate of its effective life or use the Commissioner's effective life determinations. For assistance with both, see **Effective life of an asset**.

You may be able to claim an immediate deduction for the full cost of depreciating assets costing \$300 or less provided certain conditions are met.

Where to go next

- Go to **Car and travel expenses 2024**.
- Return to main menu **Individual tax return instructions 2024**.
- Go back to **Total income or loss 2024**.

QC 101410

Referred publications 2024

Use these referred publications to help you understand your tax obligations and prepare your Individual tax return

2024.

Published 29 May 2024

Business and professional items schedule instructions 2024

Use these instructions to help you complete the *Business and professional items schedule 2024*.

Deductions for prepaid expenses 2024

A guide to help you work out deductions you can claim for expenses you incur for things done in a later income year.

Employment termination payment schedule

Complete an Employment termination payment (ETP) schedule if you received 2 or more ETPs.

Government super contributions worksheets and instructions 2024

Use these worksheets and instructions to help you complete question A3 in your individual tax return 2024.

Guide to capital gains tax 2024

A guide to capital gains tax (CGT) for individuals and entities with complex CGT obligations.

Guide to depreciating assets 2024

Guide to claiming the decline in value of capital assets used in gaining assessable income, such as a car or machinery.

Guide to foreign income tax offset rules 2024

Check if you can claim a foreign income tax offset (FITO), how to calculate the amount and what rules apply.

Income averaging for special professionals 2024

Information about types of professional income and how to work out the tax payable with income averaging.

Individual PAYG payment summary schedule 2024

Complete the Individual PAYG payment summary schedule 2024 to report personal services income where tax was withheld.

Non-lodgment advice 2024

Complete the non-lodgment advice form if you don't need to lodge a tax return for the income year 2024.

Personal investors guide to capital gains tax 2024

A guide to your tax obligations if you made a capital gain or loss from shares, units or managed funds.

Refund of franking credits application and instructions 2024

Instructions to help you complete the application for refund of franking credits for individuals 2024.

Rental properties guide 2024

A guide on how to treat rental income and expenses, including how to treat many residential rental property assets and items.

Salary and wage occupation codes

Use this guide to help with completing the occupation code in your tax return.

Superannuation lump sum schedule

Use the superannuation lump sum schedule if you received 2 or more super lump sum payments.

Supplementary tax return for individuals 2024

Use this form to lodge a paper supplementary tax return 2024. Most returns are processed within 50 business days.

Tax return for individuals 2024

Use this form to lodge a paper Individual tax return 2024. Most returns are processed within 50 business days.

Trust income schedule and instructions 2024

How to complete the Trust income schedule 2024 as an individual, company, partnership, trust, SMSF or small APRA fund.

You and your shares 2024

Information on income you declare, deductions and credits you can claim, and records you need to keep.

QC 101412

Checklist – tax return 2024

Complete the tax return checklist to avoid any delays when you lodge your paper tax return.

Things you need to know

To avoid any delay in the processing of your tax return, use the pre-addressed envelope provided with the tax return instructions, or use the following address:

Australian Taxation Office

GPO Box 9845

(insert the name and postcode of your nearest capital city)

For example:

Australian Taxation Office

GPO Box 9845

SYDNEY NSW 2001

Your checklist

Check you have completed the following before you lodge your tax return:

- written your tax file number
- correctly filled in all your personal details, including your date of birth
- provided your electronic funds transfer so any refund owing can be paid directly to your financial institution account
- completed all **questions** that are relevant to you, including
 - **IT1 to IT8**
 - **M2** – this question is **compulsory** for all taxpayers
 - **A1** if you were under 18 years old on 30 June 2024; this is **compulsory** and if not completed, you may be taxed at a higher rate
 - **A4** if you were in Australia on a 417, 462 or COVID-19 pandemic event 408 visa that allowed you to work and holiday; this is **compulsory** and if not completed you may be taxed at a higher rate
 - **Spouse details – married or de facto**, if required, including

- **Family Assistance consent** – if you have consented to offset part or all of your tax refund against your spouse's Family Assistance debt, if required
- the letter code boxes, if required, at questions
 - **1 Salary or wages**
 - **3 Employer lump sum payments**
 - **4 Employment termination payments**
 - **8 Australian superannuation lump sum payments**
 - **TOTAL SUPPLEMENT INCOME OR LOSS**
 - **TOTAL INCOME OR LOSS**
 - **D1 Work-related car expenses**
 - **D3 Work-related clothing, laundry and dry-cleaning expenses**
 - **D4 Work-related self-education expenses**
 - **SUBTOTAL**
 - **TAXABLE INCOME OR LOSS**
 - **T1 Seniors and pensioners**
 - **M1 Medicare levy reduction or exemption**
 - **Private health insurance policy details**
 - **A1 Under 18**
 - **A3 Government super contributions.**
- written totals at
 - **TOTAL TAX WITHHELD**
 - **TOTAL SUPPLEMENT INCOME OR LOSS** (if applicable)
 - **TOTAL INCOME OR LOSS**
 - **TOTAL SUPPLEMENT DEDUCTIONS** (if applicable)
 - **TOTAL DEDUCTIONS**
 - **SUBTOTAL**
 - **TAXABLE INCOME OR LOSS**

- **TOTAL SUPPLEMENT TAX OFFSETS** (if applicable)
- **TOTAL TAX OFFSETS**
- a Trust income schedule to attach to your tax return, if you have written amounts for trust distributions at
 - **13 Partnerships and trusts**
 - **18 Capital gains**
 - **19 Foreign entities**
 - **20 Foreign source income and foreign assets or property**
- the **Taxpayer's declaration**, you need to read, complete, sign and date it.
- attached copies of all documents or schedules the tax return instructions tell you to attach
- kept copies of your tax return, all attachments, and relevant papers for your own records.

When can you expect your notice of assessment?

We aim to process paper tax returns within 10 weeks. If you lodge your tax return online using myTax, our standard processing time is 2 weeks.

Do you want to work out your tax?

If you want to work out your tax refund or debt, use the Income tax estimator.

QC 101413

Checklist – supplement 2024

Complete the supplementary checklist to make sure you have completed your supplementary tax return before

lodgment.

Published 29 May 2024

Check that you have completed the following before you lodge your supplementary tax return:

- your tax file number and name
- written totals (if applicable) at
 - **TOTAL SUPPLEMENT INCOME OR LOSS**
 - **TOTAL SUPPLEMENT DEDUCTIONS**
 - **TOTAL SUPPLEMENT TAX OFFSETS**
- transferred the totals above, where instructed in your tax return
- question **A5**, if required
- **spouse details – married or de facto** if you completed question **T3**
- any letter code boxes at questions
 - **13 Partnerships and trusts**
 - **17 Net farm management deposits or repayments**
 - **18 Capital gains**
 - **19 Foreign entities**
 - **20 Foreign source income and foreign assets or property**
 - **21 Rent**
 - **Total supplement income or loss**
 - **T9 Other refundable tax offsets**
- attached copies of all documents the supplementary tax return instructions tell you to attach
- kept copies of your tax return, all attachments, and relevant papers for your own records.

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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