Australian Government
Australian Taxation Office

Tax return for **individuals (supplementary section)** 2008

1 July 2007 to 30 June 2008

Use *TaxPack 2008 supplement* to fill in this tax return. Please print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Do not use correction fluid or tape. Print one letter or number in each box. Print X in appropriate boxes. Complete your details carefully to avoid delays in processing your tax return.

Your tax file number (TFN)

See the **Privacy** note in the *Taxpayer's declaration* on page 8 of your *Tax return for individuals 2008*.

Your name

Print your full name.

Title – for example, Mr, Mrs, Ms, Miss

Surname or family name

Given names

INCOME

Pages s2–8 in *TaxPack 2008 supplement* will help you to fill in the following items correctly.

13 Partnerships and trusts

Include any deferred non-commercial business losses from a prior year at **X** or **Y** as appropriate and insert the relevant code in the **TYPE** box.

Primary production

Distribution from partnerships **N** .00

Distribution from trusts **L** .00

Landcare operations and deduction for decline in value of water facility **I** .00

Other deductions relating to distribution **X** .00 TYPE

If you have a net loss from a partnership business activity, complete items **P3** and **P9** in the *Business and professional items schedule for individuals 2008* in addition to item **13**.

Net primary production distribution .00 LOSS

Non-primary production

Distribution from partnerships, less foreign income **O** .00

Distribution from trusts, less net capital gains and foreign income **U** .00

Landcare operations expenses **J** .00

Other deductions relating to distributions shown at **O** and **U** **Y** .00 TYPE

Show distributions of:
- net capital gains at item **18** and
- foreign income at item **19** or **20**.

Net non-primary production distribution .00 LOSS

Share of credits from income

Share of credit for tax withheld where Australian business number not quoted **P** .

Share of franking credit from franked dividends **Q** .

Share of credit for tax file number amounts withheld from interest, dividends, and unit trust distributions **R** .

Share of credit for tax paid by trustee **S** .

Share of credit for amounts withheld from foreign resident withholding or a managed investment trust fund payment **A** .

14 Personal services income (PSI)

Tax withheld – voluntary agreement **G** .00

Tax withheld where Australian business number not quoted **H** .

Tax withheld – labour hire or other specified payments **J** .00

To complete this item, you must have read the publication *Business and professional items 2008* and completed the *Business and professional items schedule for individuals 2008*. Attach the schedule to page 3 of your tax return.

Net PSI – transferred from **A** on your *Business and professional items schedule for individuals 2008* **A** .00 LOSS

Pages s9–26 in *TaxPack 2008 supplement* will help you to fill in the following items correctly.

15 Net income or loss from business

To complete this item, you must have read the publication *Business and professional items 2008* and completed the *Business and professional items schedule for individuals 2008*. Attach the schedule to page 3 of your tax return.

Primary production – transferred from **Y** item **P8** on your *Business and professional items schedule for individuals 2008* — **B** ,, .00 LOSS

Non-primary production – transferred from **Z** item **P8** on your *Business and professional items schedule for individuals 2008* — **C** ,, .00 LOSS

If you show a loss at **B** or **C** you must complete item **P9** in the *Business and professional items schedule for individuals 2008*.

Tax withheld – voluntary agreement **D** , .00

Tax withheld where Australian business number not quoted **W** , .

Tax withheld – foreign resident withholding **E** , .

Tax withheld – labour hire or other specified payments **F** , .00

16 Deferred non-commercial business losses

Your share of deferred losses from partnership activities **F** , .00

Deferred losses from sole trader activities **G** , .00

Item **P9** in the *Business and professional items schedule for individuals 2008* must be completed before you complete this item.

Primary production deferred losses **I** ,, .00

Non-primary production deferred losses **J** ,, .00

17 Net farm management deposits or withdrawals

E ,, .00 LOSS

18 Capital gains

Did you have a capital gains tax event during the year? **G** NO ☐ YES ☐

You must print X in the **YES** box at **G** if you received a distribution of a capital gain from a trust.

Did this CGT event relate to a forestry managed investment scheme interest that you held other than as an initial participant? **Q** NO ☐ YES ☐

Net capital gain **A** ,, .00

Total current year capital gains **H** , .00

Net capital losses carried forward to later income years **V** , .00

19 Foreign entities

Did you have either a direct or indirect interest in a controlled foreign company (CFC)? **I** NO ☐ YES ☐ CFC income **K** ,, .00

Have you **ever**, either directly or indirectly, caused the transfer of property – including money – or services to a non-resident trust estate? **W** NO ☐ YES ☐ Transferor trust income **B** ,, .00

Did you have an interest in a foreign investment fund (FIF) or a foreign life assurance policy (FLP)? **J** NO ☐ YES ☐ FIF and FLP income **C** ,, .00

20 Foreign source income and foreign assets or property

Assessable foreign source income **E** ,, .00

Net foreign employment and net foreign pension or annuity income WITHOUT an undeducted purchase price **L** ,, .00 TYPE

Net foreign pension or annuity income WITH an undeducted purchase price **D** ,, .00

Other net foreign source income **M** ,, .00

Also include at **F** Australian franking credits from a New Zealand company that you have received indirectly through a partnership or trust distribution.

Australian franking credits from a New Zealand company **F** ,, .00

Exempt foreign employment income **N** , .00

Foreign tax credits **O** , .

During the year did you own, or have an interest in, assets located outside Australia which had a total value of AUD$50,000 or more? **P** NO ☐ YES ☐

INCOME continued

Pages s27–35 in *TaxPack 2008 supplement* will help you to fill in the following items correctly.

21 Rent

Gross rent P , , , .00

Interest deductions Q , , , .00

Capital works deductions F , , , .00

Other rental deductions U , , , .00

P less (Q + F + U)

Net rent , , , , .00 LOSS

22 Bonuses from life insurance companies and friendly societies

W , , , , .00

23 Forestry managed investment scheme income

A , , , , .00

24 Other income

Type of income – Category 1 Y , , , , .00

Type of income – Category 2 V , , , , .00

Tax withheld – lump sum payments in arrears E , , , .00

Taxable professional income Z , , , .00

TOTAL SUPPLEMENT INCOME OR LOSS

For the amounts in the right-hand column at items 13 to 24 add up all the income amounts and deduct any loss amounts.

$, , , , .00 LOSS

Transfer this amount to the bottom of page 2 of your tax return at I

DEDUCTIONS

Pages s36–46 in *TaxPack 2008 supplement* will help you to claim your deductions correctly.

D10 Australian film industry incentives

G , , , , .00

D11 Deductible amount of undeducted purchase price of a foreign pension or annuity

Y , , , , .00

D12 Personal superannuation contributions

Full name of fund

Account number

H , , , , .00

Fund Australian business number

Fund tax file number

D13 Deduction for project pool

D , , , , .00

D14 Forestry managed investment scheme deduction

F , , , , .00

Product or private ruling information

Code U Year V / Number W

D15 Other deductions – not claimable at items D1 to D14 or elsewhere on your tax return

Election expenses E , , , , .00

Description of claim

Other deductions J , , , , .00

TOTAL SUPPLEMENT DEDUCTIONS

Add up all the deduction amounts in the right-hand column.

$, , , , .00

Transfer this amount to page 3 of your tax return at D

TAX OFFSETS

Pages s47–65 in *TaxPack 2008 supplement* will help you to claim your tax offsets correctly.

Tax offsets – do not show cents

T7 Superannuation contributions on behalf of your spouse — Contributions paid ___,___.00 — **A** ___.00

You must also complete **Spouse details – married or de facto** on pages 6–7 of your tax return.

T8 Zone or overseas forces — **R** ___,___.00

T9 20% tax offset on net medical expenses over the threshold amount — **X** ___,___.00

T10 Parent, spouse's parent or invalid relative — **B** ___,___.00

T11 Landcare and water facility — Landcare and water facility tax offset brought forward from earlier years **T** ___,___.00

T12 Net income from working – supplementary section — **M** ___,___.00 LOSS ☐

We use this amount to work out your mature age worker tax offset entitlement. (See pages 124–5 in *TaxPack 2008*.) Do not include it in your total supplement tax offsets below.

T13 Entrepreneurs tax offset

Read the information on **T13** in *TaxPack 2008 supplement* before completing this item.

Small business entity aggregated turnover **K** ___,___.00 — Net small business entity income **N** ___,___.00 CODE ☐

T14 Other tax offsets

If you are entitled to a tax offset for low income, do **not** write it anywhere on your tax return. The Tax Office will work it out for you. See page 70 in *TaxPack 2008* for details.

C ___,___.00 CLAIM ☐ TYPE

TOTAL SUPPLEMENT TAX OFFSETS

Add up all the tax offset amounts at items T7, T8, T9, T10, T11 and T14. $ ___,___.00

Transfer this amount to page 4 of your tax return at T

ADJUSTMENT

Page s66 in *TaxPack 2008 supplement* will help you to fill in this item correctly.

A3 Amount on which family trust distribution tax has been paid — **X** ___,___.00

If a trust, partnership or company made a distribution to you on which family trust distribution tax has been paid, you **must** read page s66 in *TaxPack 2008 supplement*.

CREDIT FOR INTEREST ON TAX PAID

Page s67 in *TaxPack 2008 supplement* will help you to fill in the following item correctly.

C1 Credit for interest on early payments – amount of interest — **L** ___,___.__

TAXPAYER'S SIGNATURE

When you have completed your supplementary section, sign and date below.

Signature

Date DAY MONTH YEAR

What to do when you have completed this supplementary section

- ☐ Sign and date the supplementary section above.
- ☐ Make sure you answer **YES** at *Taxpayer's declaration* question **1** on page 8 of your tax return.
- ☐ If you completed item **13** on page 9 and you were asked to complete the *Business and professional items schedule for individuals 2008*, attach your completed schedule to page 3 of your tax return.
- ☐ If you completed item **14** on page 9, or **15** or **16** on page 10, attach your completed *Business and professional items schedule for individuals 2008* to page 3 of your tax return.
- ☐ Attach your supplementary section to page 8 of your tax return.

For more information, read pages 112–13 in *TaxPack 2008*.

Don't forget to sign the *Taxpayer's declaration* on page 8 of your tax return.