Australian Government
Australian Taxation Office

Tax return for **individuals** 2008

1 July 2007 to 30 June 2008

Use *TaxPack 2008* 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.

Are you an Australian resident?
See page 11 in *TaxPack 2008*.

YES NO

Your sex

Male Female

Your name
Print your full name.

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

Surname or family name

Given names

Has any part of your name changed since completing your last tax return?

NO YES

Previous surname

Your postal address
Print the address where you want your mail sent.

Suburb or town

State Postcode Country if not Australia

Has this address changed since completing your last tax return?
Fill in the appropriate box then read on.

NO YES

Is your home address different from your postal address?

NO Read on.

YES Print your home address.

Suburb or town

State Postcode Country if not Australia

Your date of birth
If you were under 18 years of age on 30 June 2008 you must complete item **A1** on page 6 of your tax return. Read page 108 in *TaxPack 2008* for more information.

DAY MONTH YEAR

Please provide your date of birth to avoid delays in the processing of your tax return.

Your telephone number during business hours – If we need to ask you about your tax return, it is quicker by telephone.

Area code Telephone number

Will you need to lodge an Australian tax return in the future?

YES DON'T KNOW NO FINAL TAX RETURN

Do you want to use electronic funds transfer (EFT) this year for your tax refund or family tax benefit payment where applicable? Read page 12 in *TaxPack 2008* for more information.

NO Read on.

YES Fill in the BSB number, account number and account name below.

BSB number
Must be six digits

Account number

Account name – for example, JQ Citizen. Do not show the account type, such as cheque, savings, mortgage offset.

INCOME

Pages 15–40 in *TaxPack 2008* will help you to fill in the following items correctly.

1 Salary or wages

Your main salary and wage occupation

Payer's Australian business number

Payer's Australian business number	Tax withheld – do not show cents		Income – do not show cents
	.00	C	.00
	.00	D	.00
	.00	E	.00
	.00	F	.00
	.00	G	.00

2 Allowances, earnings, tips, director's fees etc — .00 — **K** .00

3 Employer lump sum payments

.00 — Amount A in lump sum payments box — **R** .00 TYPE

.00 — 5% of amount B in lump sum payments box — **H** .00

4 Employment termination payments (ETP)

Date of payment Day Month Year

Payer's ABN

.00 — Taxable component — **I** .00 TYPE

5 Australian Government allowances and payments like newstart, youth allowance and austudy payment — .00 — **A** .00

6 Australian Government pensions and allowances — .00 — **B** .00

You must also complete item **T2** or **T3** in **Tax offsets**.

7 Australian annuities and superannuation income streams — .00

Taxable component — Taxed element **J** .00

Untaxed element **N** .00

Lump sum in arrears – taxable component — Taxed element **Y** .00

Untaxed element **Z** .00

8 Australian superannuation lump sum payments — .00 — TYPE

Date of payment Day Month Year

Taxable component — Taxed element **Q** .00

Payer's ABN

Untaxed element **P** .00

9 Attributed personal services income — .00 — **O** .00

TOTAL TAX WITHHELD $ .00 ← **For items 1 to 9 add up all the amounts in the tax withheld column.**

10 Total reportable fringe benefits amounts **W** .00

11 Gross interest

If you are a non-resident make sure you have printed your country of residence on page 1 of your tax return.

Gross interest **L** .00

Tax file number amounts withheld from gross interest **M** .

12 Dividends

If you are a non-resident make sure you have printed your country of residence on page 1 of your tax return.

Unfranked amount **S** .00

Franked amount **T** .00

Tax file number amounts withheld from dividends **V** .

Franking credit **U** .00

Only used by taxpayers completing the *Tax return for individuals (supplementary section) 2008*

I Transfer the amount from **TOTAL SUPPLEMENT INCOME OR LOSS** on page 11 and write it here. $ .00 LOSS

TOTAL INCOME OR LOSS — **Add up all the income amounts and deduct any loss amount in the right-hand column.** $ .00 LOSS

Attach here all documents that *TaxPack 2008* and *TaxPack 2008 supplement* tell you to attach.
Do not send in your tax return until you have attached all requested attachments.

DEDUCTIONS

Pages 41–66 in *TaxPack 2008* will help you to fill in the following items correctly.

You must read pages 41–2 in *TaxPack 2008* if you are claiming deductions for expenses that relate to your work as an employee at items D1–D6.

Deductions – do not show cents

D1	Work related car expenses	A	.00	CLAIM TYPE
D2	Work related travel expenses	B	.00	
D3	Work related uniform, occupation specific or protective clothing, laundry and dry cleaning expenses	C	.00	CLAIM TYPE
D4	Work related self-education expenses	D	.00	CLAIM TYPE
D5	Other work related expenses	E	.00	
D6	Low value pool deduction	K	.00	
D7	Interest and dividend deductions	I	.00	
D8	Gifts or donations	J	.00	
D9	Cost of managing tax affairs	M	.00	

Only used by taxpayers completing the *Tax return for individuals (supplementary section) 2008*

D Transfer the amount from **TOTAL SUPPLEMENT DEDUCTIONS** on page 11 and write it here. $ .00

TOTAL DEDUCTIONS Add up all the deduction amounts at items D1 to D. $ .00

SUBTOTAL TOTAL INCOME OR LOSS less TOTAL DEDUCTIONS $ .00 LOSS

LOSSES

Pages 67–9 in *TaxPack 2008* will help you to fill in the following item correctly.

L1 Tax losses of earlier income years

Primary production losses carried forward from earlier income years	Q	.00	Primary production losses claimed this income year	F	.00
Non-primary production losses carried forward from earlier income years	R	.00	Non-primary production losses claimed this income year	Z	.00

TAXABLE INCOME OR LOSS

If you were not required to complete L1 write the amount from **SUBTOTAL** here. $ .00 LOSS

If you were required to complete L1 you must read pages 67–9 in *TaxPack 2008.*

Make sure that you complete item M2. See pages 104–7 in *TaxPack 2008*.

TAX OFFSETS

Pages 78–97 in *TaxPack 2008* will help you to claim your tax offsets correctly.

T1 Spouse (without dependent child or student), child-housekeeper or housekeeper

To claim the spouse tax offset you must also complete **Spouse details – married or de facto** on pages 6–7 of your tax return. Separate net income of your spouse must be shown on page 7, not here.

Tax offsets – do not show cents

P $, .00 CLAIM TYPE

Child-housekeeper's separate net income **V** , .00

T2 Senior Australians (includes age pensioners, service pensioners and self-funded retirees)

If you had a spouse during 2007–08 you must also complete **Spouse details – married or de facto** on pages 6–7 of your tax return.

The Tax Office will work out this tax offset amount. Print your code letter in the **TAX OFFSET CODE** box. Read pages 88–9 in *TaxPack 2008*.

N TAX OFFSET CODE

Y VETERAN CODE

T3 Pensioner

If you completed item **T2 Senior Australians** above **DO NOT** complete this item.

If you had a spouse during 2007–08 you must also complete **Spouse details – married or de facto** on pages 6–7 of your tax return.

The Tax Office will work out this tax offset amount. Print your code letter in the **TAX OFFSET CODE** box. Read pages 89–90 in *TaxPack 2008*.

O TAX OFFSET CODE

T VETERAN CODE

T4 Australian superannuation income stream

S , .00

T5 Private health insurance

You must also complete **Private health insurance policy details** below.

Amount of refundable tax offset not previously claimed by way of reduced private health insurance premiums **G** , .00

T6 Ongoing baby bonus claim

Number of eligible days **H** CODE

First-time baby bonus claimants and all transferees must use the *Baby bonus instructions and claim 2008*.

Only used by taxpayers completing the *Tax return for individuals (supplementary section) 2008*

T Transfer the amount from **TOTAL SUPPLEMENT TAX OFFSETS** on page 12 and write it here. $, .00

TOTAL TAX OFFSETS

Add up all the tax offset amounts at items T1, T4, T5 and T. **U** $, .00

The Tax Office will work out any tax offset for low income. Read page 70 in *TaxPack 2008* for more information.

PRIVATE HEALTH INSURANCE POLICY DETAILS

Page 98 in *TaxPack 2008* will help you to fill in your details correctly.

You must provide the details for each policy if item **T5** or **M2** asked you to complete this section.

Health insurer ID	Membership number	Type of cover
B	C	
B	C	
B	C	

M1 Medicare levy reduction or exemption

NOTE
Only certain taxpayers are entitled to a Medicare levy reduction or exemption. Read pages 100–3 in *TaxPack 2008* to work out if you are eligible to claim.

Reduction based on family income

Number of dependent children and students **Y**

Exemption categories

Full 1.5% levy exemption – number of days **V** CLAIM TYPE

Half 1.5% levy exemption – number of days **W**

If you have completed item **M1** and had a spouse during 2007–08 you must also complete **Spouse details – married or de facto** on pages 6–7 of your tax return.

M2 Medicare levy surcharge (MLS)

THIS ITEM IS COMPULSORY FOR ALL TAXPAYERS.

If you do not complete this item you may be charged the full Medicare levy surcharge.

To help you determine if you have to pay the surcharge read pages 104–7 in *TaxPack 2008*.

For the **whole** period 1 July 2007 to 30 June 2008 were **you** and **all** of your dependants (including your spouse) – if you had any – covered by private patient HOSPITAL cover?

E

YES — You **must** complete **Private health insurance policy details** on page 4 of your tax return. You have now finished this item.

NO — Read on.

For the whole of 2007–08 were you:

- **a single person** – without a dependent child or children – and your taxable income for MLS purposes (including your total reportable fringe benefits amounts) was $50,000 or less **or**
- **a member of a family** – which may consist of you and your spouse (married or de facto) with or without a dependent child or children; or a sole parent with a dependent child or children – and the combined taxable income for MLS purposes (including the total reportable fringe benefits amounts) of you and your spouse (if you had one) was $100,000 (plus $1,500 for each dependent child after the first) or less?

NO — You may have to pay the surcharge. Read pages 104–7 in *TaxPack 2008*.

YES — You do not have to pay the surcharge. You must write **366** at **A**.

You must write the following at **A**:

- **0** when you have to pay the surcharge for the whole period 1 July 2007 to 30 June 2008
- **366** when you do **not** have to pay the surcharge for the whole period 1 July 2007 to 30 June 2008
- **the number of days** you do **not** have to pay the surcharge for part of the period 1 July 2007 to 30 June 2008.

Number of days you do **not** have to pay the surcharge **A**

Number of dependent children **D**

If you had a spouse during 2007–08 complete **Spouse details – married or de facto** on pages 6–7 of your tax return.

If you were covered by private patient hospital cover at any time during 2007–08 you **must** complete **Private health insurance policy details**. See page 98 in *TaxPack 2008*.

Make sure you sign the *Taxpayer's declaration* on page 8 of your tax return.

ADJUSTMENTS

Pages 108–9 in *TaxPack 2008* will help you to fill in the following items correctly.

A1 Under 18

If you were under 18 years of age on 30 June 2008 you must complete this item or you may be taxed at a higher rate. Read page 108 in *TaxPack 2008* for more information.

J $\square\square\square,\square\square\square$.00 TYPE $\square$

A2 Part-year tax-free threshold

Date (Day / Month / Year) $\square\square$ $\square\square$ $\square\square\square\square$

Months eligible for threshold N $\square\square$

You must read page 109 in *TaxPack 2008* to complete this item.

SPOUSE DETAILS – MARRIED OR DE FACTO

Pages 110–11 in *TaxPack 2008* will help you to fill in the following details correctly.

If you completed any of the items listed below, and you had a spouse during 2007–08, or if you consent to use part or all of your 2008 tax refund to repay your spouse's Family Assistance Office (FAO) debt, you must complete **Spouse details – married or de facto**. We need the information included in this section to assess your tax accurately.

Did you complete any of the following items or do you consent to use part or all of your 2008 tax refund to repay your spouse's FAO debt?

T1	Spouse (without dependent child or student) tax offset
T2	Senior Australians tax offset
T3	Pensioner tax offset
M1	Medicare levy reduction or exemption
M2	Medicare levy surcharge – and you printed X in the **NO** box at E
T7	Superannuation contributions on behalf of your spouse (supplementary section)

NO $\square$ You do not need to complete this section. Go to page 8.

YES $\square$ You must complete this section. Complete the information required below then go to page 8.

Your spouse's name

If you had more than one spouse during 2007–08 print the name of your spouse on **30 June 2008** or your last spouse.

Surname or family name

Given names

Your spouse's date of birth K (Day / Month / Year)

Your spouse's sex Male $\square$ Female $\square$

Period you had a spouse – married or de facto

Did you have a spouse for the full year – 1 July 2007 to 30 June 2008? L YES $\square$ NO $\square$

If you did not have a spouse for the full year, write the dates you had a spouse between 1 July 2007 and 30 June 2008.

From M (Day / Month / Year)

To N (Day / Month / Year)

Make sure you have checked on page 6 that you need to complete **Spouse details – married or de facto**.

The information on this page relates to your spouse's income.
The following list shows which details you need to complete.

If you have completed:

■ item **T1**	complete **R**
■ item **T2** or **T3**	complete **O**, **T**, **P** and **Q**
■ item **M1** (**V** or **W**)	complete **O**
■ item **M1** (**Y** only)	complete **O** if you had a spouse on 30 June 2008
■ item **M2** and you printed X in the **NO** box at **E**	complete **O**, **T**, **U** and **S** if you had a spouse for all of 2007–08 or your spouse died during the year
■ item **T7**	complete **O** and **S**.

For any of the following that you are required to complete, if the amount is zero, do not leave blank – write **0**.

Spouse's 2007–08 taxable income **O** .00

Your spouse's share of trust income on which the trustee is assessed under section 98 and which has not been included in your spouse's taxable income **T** .00

Distributions to your spouse on which family trust distribution tax has been paid which your spouse would have had to show as assessable income if the tax had not been paid **U** .00

Your spouse's total reportable fringe benefits amounts **S** .00

Australian Government pensions and allowances are listed on page 24 in *TaxPack 2008*.

Amount of Australian Government pensions and allowances that your spouse received in 2007–08 (not including **exempt pension** income) **P** .00

Exempt income is listed on pages 12–4 in *TaxPack 2008*.

Amount of any exempt pension income that your spouse received in 2007–08 (make sure you only include your spouse's **exempt pension** income) **Q** .00

See pages 71–2 in *TaxPack 2008* for information on separate net income.

Your spouse's 2007–08 **separate net income** **R** .00

Family Assistance Office consent – Complete this section only if you consent to use part or all of your 2008 tax refund to repay your spouse's Family Assistance Office (FAO) debt.

Complete the details below only if:
- you were the spouse of a family tax benefit (FTB) claimant, or the spouse of a child care benefit claimant on 30 June 2008 **and**
- your spouse has given you authority to quote their customer reference number (CRN) on your tax return – if your spouse does not know their CRN, they can contact the FAO – **and**
- your spouse has a debt due to the FAO or expects to have a FAO debt for 2008 **and**
- you expect to receive a refund for 2008 **and**
- you consent to use part or all of your refund to repay your spouse's FAO debt.

Do you consent to use part or all of your 2008 tax refund to repay your spouse's FAO debt?

YES → Your spouse's CRN **Z**

NO You do not need to complete this section. Go to page 8.

I consent to the Tax Office using part or all of my 2008 tax refund to repay any FAO debt of my spouse, whose details I have provided above. I have obtained my spouse's permission to quote their CRN.

Your signature for FAO consent purposes only

Date Day Month Year

If you are completing the supplementary section (pages 9–12) of your tax return, attach it here.

TAXPAYER'S DECLARATION

All taxpayers must sign and date the declaration below.

Read and answer the questions below before you sign the *Taxpayer's declaration*.

1 Are you required to complete any of the items in the *Tax return for individuals (supplementary section) 2008* – pages 9–12? Read page 7 in *TaxPack 2008* to find out.

NO Go to question 2. YES Attach pages 9–12 to this page.

2 Has *TaxPack 2008* or *TaxPack 2008 supplement* asked you to attach the following?

a. Any attachments relating to specific questions – to page 3 of your tax return NO ☐ YES ☐

b. *Business and professional items schedule for individuals 2008* – to page 3 of your tax return NO ☐ YES ☐

Make sure you have also attached all other documents that *TaxPack 2008* or *TaxPack 2008 supplement* tells you to.

Privacy

The Tax Office is authorised by the *Taxation Administration Act 1953* to request you to quote your tax file number (TFN). It is not an offence not to quote your TFN. However, your assessment may be delayed if you do not quote your TFN.

The Tax Office is also authorised by the *Income Tax Assessment Act 1936*, the *Income Tax Assessment Act 1997* and the *A New Tax System (Family Assistance) (Administration) Act 1999* to ask for the other information on this tax return. We need this information to help us to administer the taxation laws.

We may give this information to other government agencies as authorised in taxation law – for example, benefit payment agencies such as Centrelink, the Department of Education, Employment and Workplace Relations, and the Department of Families, Housing, Community Services and Indigenous Affairs; law enforcement agencies such as state and federal police; and other agencies such as the Child Support Agency, the Australian Bureau of Statistics and the Reserve Bank of Australia. The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this tax return to maintain the integrity of the register.

I declare that:

- all the information I have given on this tax return, including any attachments, is true and correct
- I have shown all my income – including net capital gains – for tax purposes for 2007–08
- I have completed and attached the supplementary section, schedules and other attachments – as appropriate – that *TaxPack 2008* told me to provide
- I have completed item **M2 – Medicare levy surcharge**
- I have the necessary receipts and/or other records – or expect to obtain the necessary written evidence within a reasonable time of lodging this tax return – to support my claims for deductions and tax offsets.

IMPORTANT

The tax law imposes heavy penalties for giving false or misleading information.

FOR YOUR TAX RETURN TO BE VALID YOU MUST SIGN BELOW.

Date DAY ☐☐ MONTH ☐☐ YEAR ☐☐☐☐

The Tax Office will issue your assessment based on your tax return. However, the Tax Office has some time to review your tax return, and issue an amended assessment if a review shows inaccuracies that change the assessment. The standard review period is two years, but for some taxpayers it is four years (see page 9 in *TaxPack 2008*).

Use the pre-addressed envelope provided with *TaxPack 2008* to lodge your tax return.
For more information, read pages 112–13 in *TaxPack 2008*.