

**Australian Government****Australian Taxation Office**

Refund of franking credits

Instructions and application for individuals 2004

Information to help you claim a refund for franking credits if you are not lodging a tax return

Includes instructions on
how to lodge by phone



For more information
visit www.ato.gov.au

WHAT IS A REFUND OF FRANKING CREDITS?

What are franking credits (formerly called imputation credits)?

When you own shares or non-share equity interests in a company, or invest in a managed fund you may get dividend distributions.

Dividends paid to shareholders by Australian companies and some New Zealand companies are taxed under a system known as imputation. The tax paid by the company is allocated (or imputed) to shareholders by way of franking credits attached to the dividends they receive.

When are franking credits refunded to me?

If the franking credits you receive exceed the tax you have to pay you can claim this difference back as a tax refund. This is what is known as a refund of excess franking credits.

You may be entitled to a refund of the full amount of franking credits received, even if you don't normally lodge a tax return.

In this publication you will find a *2004 application for refund of franking credits for individuals*.

! WHAT'S CHANGED FOR 2004?

You may be entitled to claim Australian franking credits on dividends paid by some New Zealand companies this year. For more information see page 1 in the questions and answers section. Legislation has been introduced into Parliament that may affect the amount of your claim. At the time of printing this was not yet law. For further information, please phone the Tax Office on **13 28 61**.

CAN I USE THIS APPLICATION?

If you tick ALL the boxes below, you can use the application form.

NOTE: All the questions relate to the income year 1 July 2003 to 30 June 2004.

<input type="checkbox"/>	You do NOT have to lodge a tax return. (If you are not sure whether you need to lodge a tax return, phone 13 28 61 .)
<input type="checkbox"/>	You were an Australian resident for tax purposes for the whole tax year. (If you are not sure whether you are an Australian resident, see item 2 on page 2.)
<input type="checkbox"/>	You are NOT claiming a refund for a deceased estate.
<input type="checkbox"/>	Your total dividend income was \$6,000 or less. OR If you were under 18 on 30 June 2004, your total dividend income was \$416 or less.
<input type="checkbox"/>	You received dividends from shares (and/or non-share equity interests) in an Australian or New Zealand company. AND/OR You were entitled to distributions from investments in a managed fund.
<input type="checkbox"/>	Your dividend or distribution statement showed franking credits (statements from New Zealand companies must show Australian franking credits, not just New Zealand imputation credits). OR Amounts were withheld from your dividends because you did not provide a tax file number.
You must tick all the boxes to be able to use this application	

! If you have franking credits but you did not tick all the boxes, you will need to lodge a tax return to claim the benefit of these credits.

You should be able to fill in this application yourself following the simple step-by-step instructions in this guide, or with help from our free services (see the inside back cover). If you are not familiar with some of the terms used in the publication, there is an **Explanation of common terms** on page 3 to help you.

CLAIMING YOUR REFUND

You can use this application, now what?

You can apply for your 2004 refund any time after 1 July 2004, either by phone or post. To apply for a refund, you need to fill in one of the applications at the back of this publication.

Before starting you will need **all** your dividend and distribution statements for 1 July 2003 to 30 June 2004. The section **Completing your application** on page 2 will help you fill the application in.

Before you start, read these frequently asked questions and answers. You can then use the worksheet on page 4.

QUESTIONS AND ANSWERS

Can I claim franking credits from previous years?

It's not too late to claim a refund of franking credits you received in the 2001, 2002 and/or 2003 income years. If you have not already claimed these credits phone **13 28 61** to receive an application for the year/s you wish to claim. You can lodge these applications by phone or by post.

Do I need to send my dividend or distribution statements to the Tax Office?

No. Keep your statements with a copy of your application.

The distribution statement from my managed fund shows 'capital gains', 'foreign source income' and, 'foreign tax credits'. Where do I put those amounts?

If you don't need to lodge a tax return don't worry about these amounts even if your statement tells you to put them at a specific item on the tax return. To process your application we only need the figures shown at 'franked amounts', 'unfranked amounts', 'franking credit' or 'TFN amounts withheld'.

Can I use this application to claim a refund for TFN amounts withheld or deducted from interest income?

No. You will need to lodge an income tax return to claim the TFN amounts withheld or deducted from interest income.

I chose to reinvest my dividends – can I still claim a refund of my franking credits?

Yes.

Can I use this application if I own shares or non-share equity interests in joint names with my spouse?

Yes, if you are eligible, you can use this application, stating only your share of the dividends and franking credits shown on the joint statement. If your partner is also eligible to claim a refund of franking credits, they must complete a separate application or lodge a tax return, stating only their share of the dividends and franking credits shown on the joint statement.

Will the refund affect my pension entitlement?

No. In most cases it will not affect your pension entitlement. If, however, you receive a distribution from a private company or trust, your pension entitlement could be affected.

I own shares in a New Zealand company. Am I entitled to claim all the franking credits in the dividend statement?

Not all New Zealand companies will pay dividends with Australian franking credits. If they do, you may only claim a refund of the Australian franking credits on the dividend. You cannot claim a refund of any New Zealand imputation credits.

My dividend statement from a New Zealand company includes a 'supplementary dividend'. Where should I include this amount?

Include this amount as an unfranked dividend. No franking credits are attached to supplementary dividends.

COMPLETING YOUR APPLICATION

The instructions that follow will take you through each part of the application. Tear out one of the applications at the back of this publication and start with item **1** below.

Item **1** Your tax file number (TFN)

Write your tax file number on page 1 of your application. If you are not sure of your tax file number or need to apply for one, phone the Tax Office on **13 28 61**.

Item **2** Were you an Australian resident for the whole income year?

You must be an Australian resident for tax purposes for the whole period 1 July 2003 to 30 June 2004 to apply for a refund of franking credits.

The standards we use to determine your residency status are not the same as those used by the Department of Immigration and Multicultural and Indigenous Affairs. Generally, if you have always lived in Australia or you have come to Australia to live permanently, we will consider you a resident for tax purposes.

If you need help in deciding whether or not you are an Australian resident for tax purposes, phone the Tax Office on **13 28 61**.

Items **3** to **9** Personal details

Please complete all these items accurately to avoid delays in processing.

! NOTE

If you want to lodge by phone, the name and address details we have for you must be current. If anything has changed or you are unsure what details you last gave us, you will have to phone us on **13 28 61** to update or check the details before you lodge the application for a refund.

Item **10** Do you want your refund paid directly into your financial institution account?

By using electronic funds transfer (EFT) the Tax Office can deposit your refund directly into an Australian bank, credit union or building society account of your choice. EFT gives you quicker access to your money. Direct deposit is not available on the full range of accounts. If you are in doubt, check with your financial institution. If you would like to use EFT, print **X** in the **Yes** box.

Write the following information on your application:

- The bank state branch (BSB) number. This is a 6-digit number that identifies the financial institution. The BSB number can be found on your account statement or cheque form.
- Your account number as shown on account records. Your account statement, cheque book or other document from your financial institution will show this information.
- Your account name – also called ‘account title’ – as shown on your account records. Quote the account name as it is shown on your account records. Include a space between each word and between any initials in your account name.

! If you printed **X** in the **No** box, a cheque will be sent to your postal address.

! NOTE

If you want to lodge by phone and use EFT, we must have your current account details. To update or provide new EFT details you must notify us in writing. If you are unsure what details are on file, phone us on **13 28 61**.

Item **11** Dividends

If you received a distribution statement from a managed fund or received Australian franking credits from a New Zealand company, print **X** in the **Yes** box. This will help us process your application.

Your dividend or distribution statement should show the amount of:

- unfranked and franked dividends you received
 - franking credits
 - TFN amounts withheld or deducted (if applicable).
- ! TFN amounts are only withheld if you did not provide your tax file number to the investment body.

A dividend statement from a New Zealand company will show the amount of Australian franking credits (if any) you can claim. To help you calculate the amounts to show at item **11** use the worksheet on page 4.

EXPLANATION OF COMMON TERMS

Distribution statement

Managed funds or unit trusts send a distribution statement (also called a taxation statement) to investors. The statement may include any unfranked dividends, franked dividends, TFN amounts withheld and franking credits.

Dividend income

If you own shares in a company, you will generally be paid a share of the company's profits as a dividend.

Dividend statement

Companies send a dividend statement to shareholders (and holders of non-share equity interests) to advise them of the amount of dividends paid to them. It also advises whether the dividends are franked or unfranked, the amount of franking credit, and TFN amounts withheld (if any).

Franked dividend

Franked dividends are paid to shareholders (or holders of non-share equity interests) out of profits on which the company has already paid tax.

Franking credit

A franking credit is your share of tax paid by a company on the profits from which your dividends or distributions are paid. 'Franking credit' can also be referred to as 'imputation credit', 'imputed tax credit', 'imputed credit', 'Class C imputation credit', 'imputation tax credit', 'Class C imputed credit', 'Australian franking credit' or 'Australian imputed tax credit at the rate of 30 per cent'.

Managed fund

A managed fund is generally run by an organisation that manages investors' money through a diversified portfolio for a fee. Managed funds may include investment in any or all of the major asset groups such as cash, bonds, shares and property.

New Zealand imputation credits

New Zealand imputation credits are credits arising under New Zealand's imputation system. Australian imputation credits are now called franking credits.

The Australian Tax Office cannot refund your New Zealand imputation credits.

Non-share equity interest

From 1 July 2001, certain interests which are not shares are treated in a similar way to shares for tax law purposes. These interests are called 'non-share equity interests'.

Supplementary dividends

Supplementary dividends from New Zealand companies are treated the same as unfranked dividends.

Tax file number (TFN) amounts withheld

TFN amounts withheld are amounts withheld or deducted by the company or managed fund because you did not provide them with your tax file number.

Total dividend income

Total dividend income is the total of your unfranked dividends, franked dividends and your franking credits.

Unfranked dividend

Unfranked dividends have had no Australian company tax paid on the profits from which they are paid. If the dividend is unfranked, there is no franking credit.

WORKSHEET INSTRUCTIONS

If you have more than one dividend or distribution statement, follow these steps to fill in the worksheet and calculate the amounts to show at item **11** on your application.

Step 1

Collect all the statements for dividends you received or distributions you were entitled to for the period 1 July 2003 to 30 June 2004. Using steps 2 to 4, transfer the information from each statement to the appropriate columns in the worksheet below.

Step 2

Print the company or fund name shown on your statement in column 1.

Step 3

Write the amount of any unfranked (or supplementary), franked or franking credit amounts in the appropriate columns. If your dividend is from a New Zealand company, do not include New Zealand imputation credits in column 4 (only include Australian franking credits).

! If your statement does not show the franked and unfranked portions of the dividend, include the total dividend amount in column 3 'Franked amount'.

Step 4

Write any TFN amounts withheld (or deducted) from dividends in column 5.

Step 5

Add up the amounts in columns 2, 3, 4 and 5 and write them at **TOTAL – S, T, U and V** – on the worksheet.

Step 6

If you have received any dividend distributions from a managed fund or you received Australian franking credits from a dividend paid by a New Zealand company, you will need to print an **X** at the **YES** box in question **11** of your application.

Step 7

Transfer the amounts at **S, T** and **U** on your worksheet to labels **S, T** and **U** at item **11** on your application. Do not show any cents.

Step 8

Transfer the amount at **V** on your worksheet to label **V** at item **11** on your application. **Include** any cents.

Step 9

Add up the amounts shown at **S, T** and **U** on your application and write the total at **\$ TOTAL DIVIDEND INCOME**.

! NOTE

If you are over 18 years of age on 30 June 2004 and your total dividend amount is more than \$6,000, or you are under 18 years of age on 30 June 2004 and the total dividend amount is more than \$416, you cannot use this application. You will need to lodge a tax return to claim your refund.

Step 10

Read, sign and date **Your declaration** on page 2 of the application.

WORKSHEET

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
Company or fund	Unfranked amount S	Franked amount T	Franking credit U	TFN amount withheld V
	\$ cents	\$ cents	\$ cents	\$ cents
TOTAL	S □,□□□.□□	T □,□□□.□□	U □,□□□.□□	V □,□□□.□□

Transfer the totals for **S, T** and **U** to the application. Do not show any cents.

Transfer the total for **V** to your application. Show the cents.

! NOTE

This worksheet can be used to help you work out the amounts you need to put on your application form. You do not need to send this worksheet to the Tax Office

Example

Steven received a dividend statement from Teleco Ltd. His statement showed a franked amount of \$42.00 and a franking credit of \$18.00.

! This is just one example of a statement. There are many different formats.

Teleco Ltd					
STEVEN McKAY 2 Cable Circle Telegraph Point NSW 2441		Security holder reference number 018 012 111		Date paid 30 October 2003	
Fully franked final dividend for the period ended 30 June 2003. Franked at a 30% tax rate.					
Class description	Dividend rate per ordinary share	Number of ordinary shares	Franking credit	Unfranked amount	Franked amount
Ordinary shares	7 cents	600	\$18.00		\$42.00
TFN quoted					DIVIDEND PAID \$42.00

Steven also received three other statements:

JT Corporate Unit Trust – his dividend statement showed \$120.23 unfranked amount.

Koles Bier Pty Ltd – he did not give the company his TFN so his entitlement of \$180 unfranked amount had \$87.30 tax withheld (therefore he actually received \$92.70).

SDW Managed Investment Fund – his distribution statement shows a franked dividend amount of \$131 and a franking credit of \$56.14.

Steven would complete the worksheet like this:

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
Company or fund	Unfranked amount S	Franked amount T	Franking credit U	TFN amount withheld V
	\$ cents	\$ cents	\$ cents	\$ cents
Teleco Ltd		42.00	18.00	
JT Corp Unit Trust	120.23			
Koles Bier Pty Ltd	*180.00			87.30
SDW Fund		131.00	56.14	
TOTAL	S □, 3 0 0 . 2 3	T □, 1 7 3 . 0 0	U □, □ 7 4 . 1 4	V □, □ 8 7 . 3 0

Transfer the totals for **S**, **T** and **U** to the application. Do not show any cents.

Transfer the total for **V** to your application. Show the cents.

* This amount includes both the amount received by Steven and the TFN amount withheld (\$92.70 + \$87.30).

Steven completes the dividend details at item **11** on his application like this:

11 Dividends

If you have more than one dividend or distribution statement, see page 4–5 in the instructions.

Did you receive any dividend distributions from a managed fund or Australian franking credits from a New Zealand company? **YES**

See page 3 in the instructions.

Tax file number amounts withheld from dividends **V** □, □ 8 7 . 3 0

Do not show cents.

Unfranked amount **S** □, 3 0 0 . 00

Franked amount **T** □, 1 7 3 . 00

Franking credit **U** □, □ 7 4 . 00

Steven will receive a refund of \$161.30 if he has no outstanding tax debts. This is made up of the amount withheld because he didn't provide his TFN (\$87.30) plus his franking credit (\$74).

HOW TO LODGE YOUR APPLICATION

Once you have completed and signed your application you can lodge by post or by phone.

We will process applications lodged by phone within two weeks. Applications lodged by post will be processed within six weeks.

Lodging by post

You can post your application to:

Australian Taxation Office
GPO Box 9845
IN YOUR CAPITAL CITY

YES, THIS IS THE CORRECT ADDRESS. The address must appear on your envelope as shown. Do not replace the words 'IN YOUR CAPITAL CITY' with the name of your capital city.

Because of a special agreement with Australia Post there is no need for you to include the capital city or a postcode.

Advice for lodging by phone


Check that you satisfy all the conditions on the inside front cover before trying to lodge this application by phone.

STOP

Do we have your current name, postal address, residential address and EFT details? If you have changed any of these details or are unsure what details you last gave to the Tax Office, you will need to phone us on **13 28 61** before lodging your application by phone.

- Complete a *2004 application for refund of franking credits for individuals* before you phone. The instructions in **Completing your application** on page 2 and the worksheet on page 4 will help you to complete your application.
- Phone the lodgment service on **13 28 65** – *press 2* for lodgment and then *press 1* for refund of franking credits.
- Follow the spoken prompts, which are based on your completed application.
- Answer each question by talking into the phone.
- If you need help with a question, say **Help**.
- If you need a question repeated, say **Repeat**.
- If you hear a message saying **I cannot understand you** when you answer, the system will prompt you to try again. Wait for the prompt to finish, then speak clearly when answering.
- At the end of the call you will be given a receipt number to confirm that your application has been lodged. Write the number in the boxes provided on page 2 of your application, above the box for your signature.
- Your call will be recorded in case it needs to be referred to later.

Phone lodgment – what are the benefits?

- A quicker refund
 - Can be done from anywhere in Australia for the cost of a local call
-  Keep your application and related documents – do not send these to us.

Feedback

If you would like to provide feedback about your experience with the phone lodgment service or have any problems with lodging, phone **13 28 61**.

What to do when lodging by phone

WHEN YOU ARE ASKED...	RESPONSE
... if you want to lodge a refund of franking credits, an income tax return, or an ongoing baby bonus claim	<i>press 2</i> on your phone keypad
... if you want to apply for a refund of franking credits	<i>press 1</i> on your phone keypad.
... for your tax file number	Say each number individually – for example, 2, 3, 4, 5, 6, 7, 8, 9, 0. For 0, say ‘zero’ or ‘nought’.
... for your date of birth	Say your date of birth – for example, ‘10 June 1942’, or ‘10th of June 1942’ or ‘10th of the 6th 1942’.
... for your postal address postcode	Say your 4-digit postal address postcode – for example, ‘2, 3, 4, 5’.
... what year you want to lodge	Say the income year – for example, ‘2003’ (this would be for the period 1 July 2002 to 30 June 2003). On completing your lodgment for that year, you will be asked if you would like to lodge any other year you have not already lodged. If you do, answer by saying the year – for example, ‘2004’ for the year 1 July 2003 to 30 June 2004 .
... for your daytime phone number	Say your phone number including your area code – for example ‘02 1234 5678’.
... if you have changed any of your details since you last notified us – that is, residency, postal or residential address, or your EFT bank details	Say either ‘Yes’ or ‘No’ depending on your circumstances, and follow the prompts.
... if you have received any dividend distributions from a managed fund or Australian franking credits from a New Zealand company	Say either ‘Yes’ or ‘No’ depending on your circumstances, and follow the prompts.
... for your amounts at labels S , T and U – separately	For each label, say the amount in whole dollars – for example, ‘173 dollars’, or say ‘1, 7, 3’. Please ignore cents. If you did not have any amounts, say ‘zero’, ‘nil’ or ‘nought’.
... for any TFN amounts withheld from dividends shown at label V	Say dollars and cents for this amount – for example, ‘87 dollars and 30 cents’. If you did not have any amounts withheld, say ‘zero’, ‘nil’ or ‘nought’.
... to confirm the total dividend amount	If you agree, say ‘Yes’. If the total is incorrect say ‘No’ – you will be able to correct the amounts at labels S , T and U .
... if you are ready to lodge your application	Say either ‘Yes’ or ‘No’ depending on your circumstances. If you say ‘Yes’ the system will read out a receipt number to confirm your lodgment. The receipt number will be up to 10 digits. Write it in the space provided at the bottom of the application. (Don’t worry – you can have it repeated if you need to.)

At the end of the call you will hear a message saying you have lodged your application successfully.

⚠ If you have obtained a receipt number, do not post your application to us.

⚠ NOTE

Make sure you wait for the receipt number before you hang up. If you hang up before obtaining a receipt number your lodgment will not be completed. You will need to phone again and complete the lodgment process.

HOW TO MAKE A CHANGE TO YOUR APPLICATION

If you need to change the dividend or distribution details you lodged with us, please write to the address above explaining the change required. **Do not lodge another application.**

The example letter below will help you. In your letter please include your TFN, your contact details and what needs to be changed. Make sure you sign and date the letter and **include the declaration** as shown in **bold** in the example letter below.

If you claim too much franking credit, you may have to repay the extra amount with interest.

! IMPORTANT

If your income has increased, check whether you need to lodge a tax return as a result of the change. If you are unsure, please phone **13 28 61**.

*Jackie Spencer
2 Badgery Rd
Isabella 6905*

*Tax file number: 123 456 789
Telephone: (01) 2345 6789*

Dear Deputy Commissioner

Please amend my 2004 refund of franking credits application. I have received another dividend statement for the period 1 July 2003 to 30 June 2004. Please increase my franked amount by \$70 and my franking credit amount by \$30.

I declare that all the information I have given in this letter is true and correct.

***J. Spencer**
Jackie Spencer
23 October 2004*

INFOLINES

For further information

Personal Tax Infoline

Ring **13 28 61** during normal business hours for:

- an answer to your questions about applying for a refund of franking credits
- assistance with enquiries about your TFN
- help to work out whether you need to lodge a tax return
- extra blank copies of the application
- help in deciding whether you are an Australian resident for tax purposes.

Phone lodgment

If you want to lodge your application by phone, please ring **13 28 65** at any time – *press 2*.

Progress of refunds

Please ring **13 28 65** – *press 1*. This automated service is available 24 hours per day, every day, for you to check the progress of your refund. You will need your TFN.

If you sent your application by ordinary post, please wait seven weeks before ringing. If you lodged your application over the telephone, please wait three weeks before ringing.

Hearing or speech impairment

People with a hearing or speech impairment and with access to appropriate TTY or modem equipment can communicate with a tax officer through the National Relay Service on **13 36 77** and quote one of the infolines listed on this page.

If you do not have access to TTY or modem equipment, phone the Speech to Speech Relay Service on **1300 555 727**.

TAX HELP

If you need assistance to complete your application, you could use Tax Help.

Our network of community volunteers are trained and supported by the Tax Office to provide assistance face-to-face.

Tax Help is a free and confidential service. Many low income earners who use Tax Help are seniors, people from non-English speaking backgrounds, people with a disability, Aboriginal people or Torres Strait Islander people, and students.

There are Tax Help centres throughout Australia. If you want to visit one of the trained volunteers, you need to make an appointment first. When you visit, you will need to bring:

- the publication *Refund of franking credits instructions and application for individuals 2004*, and
- all your dividend and distribution statements.

For more information or to find out where your nearest Tax Help centre is, ring us on **13 28 61**.

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Published by the Australian Taxation Office
Canberra
May 2004

This publication is available free from the Tax Office. We prohibit any party from selling it.

If you do not speak English and need help from the Australian Taxation Office, phone the Translating and Interpreting Service (TIS) on 13 14 50. TIS staff can assist with translating and interpreting in over 100 languages. Ask them to set up a three-way conversation between you, an interpreter and a tax officer.

إذا كنت لا تتكلم الإنجليزية وتحتاج إلى مساعدة من مكتب الضرائب الأسترالي، اتصل بخدمة الترجمة الشفهية والخطية (TIS) على الرقم **13 14 50**. باستطاعة موظفي TIS تقديم المساعدة في الترجمة الخطية والشفهية بأكثر من 100 لغة. اطلب منهم ترتيب محادثة ثلاثية الأطراف بينك وبين مترجم وموظف في مكتب الضريبة.

ARABIC

如果您不會說英語，而需要澳洲稅務局 (Australian Taxation Office) 的協助，請致電翻譯及傳譯服務處 (TIS)，電話 **13 14 50**。TIS 的職員可以協助超過 100 種語言的翻譯及傳譯工作，您可以要求他們安排您、傳譯員和稅務主任進行三方面的談話。

CHINESE

Ako ne govorite engleski i potrebna Vam je pomoć Australskog poreznog ureda, nazovite Službu prevoditelja i tumača (Translating and Interpreting Service - TIS) na **13 14 50**. TIS-ovo osoblje pomaže oko prevodenja i tumačenja na preko 100 jezika. Zamolite ih da Vam organiziraju trostruki razgovor između Vas, tumača i poreznog službenika.

CROATIAN

Εάν δεν μιλάτε Αγγλικά και χρειάζεστε βοήθεια από την Αυστραλιανή Εφορία, τηλεφωνήστε στην Υπηρεσία Μεταφραστών και Διερμηνέων (TIS) στο **13 14 50**. Το προσωπικό του TIS μπορεί να βοηθήσει με μετάφραση και διερμηνεία σε πάνω από 100 γλώσσες. Ζητήστε τους να κανονίσουν μια 3μερή συνομιλία ανάμεσα σε σας, ένα διερμηνέα και ένα φορολογικό υπάλληλο.

GREEK

Se non parlate inglese e vi serve assistenza dall'Ufficio australiano delle imposte (Australian Taxation Office) telefonate al Servizio traduzioni e interpreti (TIS) al numero **13 14 50**. Il personale del TIS può offrirvi assistenza linguistica in oltre 100 lingue. Chiedete che venga allestita una conversazione a 3 tra voi, un interprete e un funzionario delle imposte.

ITALIAN

オーストラリア国税庁へのお問い合わせに通訳をご必要とされる方は、翻訳・通訳サービス (TIS - 電話番号: **13 14 50**) をご利用ください。TIS は、100 種類以上の言語における翻訳および通訳サービスを提供いたしております。ご本人と通訳、税務官の三者間で会話を行うことができますので、ご希望の方はその旨お伝えください。

JAPANESE

호주 세무서에 용무가 있으나 영어로 소통이 안 되는 분은 **13 14 50**의 번역 통역 서비스(TIS)로 전화하십시오. TIS 직원들은 100여 개의 언어를 번역 또는 통역하는 데 도움을 드릴 수 있습니다. TIS 직원에게 귀하와 통역사와 세무직원 간에 삼자통화를 할 수 있도록 요청하십시오.

KOREAN

Ako ne zborujete dobro engleski i vi treba pomoš od Avstralskate danodna služba (Australian Taxation Office) telefonirajte na Prevoduvackata služba (Translating and Interpreting Service - TIS) na **13 14 50**. Personalot na Prevoduvackata služba može da vi pomogne so prevod na nad 100 jazici. Pobaraite da воспостават тројна врска за разговарање меѓу вас, prevoduvачot и даночниот службеник.

MACEDONIAN

اگر به کمک اداره مالیات نیاز دارید ولی انگلیسی حرف نمی‌زنید، به سرویس ترجمه کتبی و شفاهی (TIS)، شماره **13 14 50** تلفن کنید. کارمندان TIS می‌توانند با ترجمه کتبی و شفاهی در بیش از 100 زبان مختلف به شما کمک کنند. از آنها بخواهید که یک مکالمه سه طرفه بین شما، یک مترجم و یک کارمند اداره مالیات برقرار کنند.

PERSIAN

Если вы не говорите по-английски и вам нужна помощь Австралийского налогового управления, звоните в переводческую службу TIS по тел. **13 14 50**. Сотрудники TIS могут помочь вам с переводом на более чем 100 языках. Просите их организовать 3-стороннюю беседу с участием вас, переводчика и сотрудника налогового управления.

RUSSIAN

Ako ne govorite engleski i potrebna vam je pomoš od Australijske poreške uprave, nazovite Službu za prevodjenje i tumacjenje (Translating and Interpreting Service (TIS)) na **13 14 50**. Osoblje TIS-a može da vam pomogne sa prevodjenjem i tumacjenjem na preko 100 jezika. Tražite od njih da organizuju trosmeran razgovor između vas, tumaca i poreškog službenika.

SERBIAN

Si usted no habla inglés y necesita ayuda de la Oficina Australiana de Impuestos, llame al Servicio de Interpretación y Traducción (TIS) al **13 14 50**. El personal de TIS puede ayudar proveyendo interpretación y traducción de más de 100 idiomas. Pídale que establezcan una conversación de 3 líneas entre usted, un intérprete y un funcionario de impuestos.

SPANISH

İngilizce konuşmıyorsanız ve Avustralya Vergi Dairesi'nden yardıma ihtiyacınız varsa, **13 14 50** numaralı telefondan Yazılı ve Sözlü Çeviri Servisi'ni (TIS) arayınız. TIS görevlileri 100'den fazla dilde yazılı ve sözlü çevirilerde yardımcı olabilir. Onlardan siz, bir tercüman ve bir vergi memuru arasında bir 3'lü görüşme ayarlamalarını isteyiniz.

TURKISH

Nếu quý vị không nói được tiếng Anh và cần Sở Thuế vụ Úc (Australian Taxation Office) giúp đỡ, hãy điện thoại Dịch vụ Thông Phiên dịch (Translating and Interpreting Service - TIS) qua số điện thoại **13 14 50**. Các nhân viên TIS có thể giúp thông dịch và phiên dịch trong hơn 100 thứ tiếng. Hãy nhờ TIS nói đường dây nói chuyên 3-chiều giữa quý vị, một thông dịch viên và một nhân viên thuế vụ.

VIETNAMESE