



Use *Individual tax return instructions supplement 2018* 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  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 10 of your *Tax return for individuals 2018*.

Your name

Print your full name.

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

Surname or family name

Given names

Income

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**

Share of net income from trusts **L**

Landcare operations and deduction for decline in value of water facility, fencing asset and fodder storage asset **I**

Other deductions relating to amounts shown at **N** and **L** **X**

Net primary production amount

Non-primary production

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

Share of net income from trusts, less capital gains, foreign income and franked distributions **U**

Franked distributions from trusts **C**

Landcare operations expenses **J**

Other deductions relating to amounts shown at **O**, **U** and **C** **Y**

Net non-primary production amount

Partnership share of net small business income less deductions attributable to that share **D**

Trust share of net small business income less deductions attributable to that share **E**

Share of credits from income and tax offsets

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**

Credit for TFN amounts withheld from payments from closely held trusts **M**

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

Share of credit for foreign resident withholding amounts (excluding capital gains) **A**

Share of National rental affordability scheme tax offset **B**

Show amounts of:

- capital gains from trusts at item 18 and
- foreign income at item 19 or 20.

Show amounts of:

- credit for foreign resident capital gains withholding from trusts at item 18.

## 14 Personal services income (PSI)

To complete this item, you need to read and complete the *Business and professional items schedule for individuals 2018*. You cannot lodge a paper return. You must lodge your tax return using *myTax* or a registered tax agent.

## 15 Net income or loss from business

To complete this item, you need to read and complete the *Business and professional items schedule for individuals 2018*. You cannot lodge a paper return. You must lodge your tax return using *myTax* or a registered tax agent.

## 16 Deferred non-commercial business losses

To complete this item, you need to read and complete the *Business and professional items schedule for individuals 2018*. You cannot lodge a paper return. You must lodge your tax return using *myTax* or a registered tax agent.

## 17 Net farm management deposits or repayments

Deductible deposits **D**

Early repayments – natural disaster and drought **N**

Other repayments **R**

Net farm management deposits or repayments **E**

LOSS

## 18 Capital gains

Did you have a capital gains tax event during the year? **G** No  Yes  You must print  in the **Yes** box at **G** if you had an amount of capital gains from a trust.

Have you applied an exemption or rollover? **M** No  Yes  CODE

Net capital gain **A**

Total current year capital gains **H**

Net capital losses carried forward to later income years **V**

Credit for foreign resident capital gains withholding amounts **X**

## 19 Foreign entities

Did you have either a direct or indirect interest in a controlled foreign company (CFC)? **I** No  Yes  CFC income **K**

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**

## 20 Foreign source income and foreign assets or property

Assessable foreign source income **E**

Other net foreign employment income **T**

Net foreign pension or annuity income WITHOUT an undeducted purchase price **L**

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

Net foreign rent **R**

Other net foreign source income **M**

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

Australian franking credits from a New Zealand franking company **F**

Net foreign employment income – payment summary **U**

Exempt foreign employment income **N**

Foreign income tax offset **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

LOSS

LOSS

LOSS

LOSS

LOSS

LOSS

LOSS

**21 Rent**Gross rent **P** [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] .00Interest deductions **Q** [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] .00Capital works deductions **F** [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] .00Other rental deductions **U** [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] .00

Net rent

**[ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]** .00 <sup>LOSS</sup> [ ]

P less (Q + F + U)

**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 [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]  
Category 2 (ATO interest) [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]  
Category 3 [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]**Y** [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] .00**X** [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] .00**V** [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] .00Tax withheld – lump sum payments in arrears **E** [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] .00Taxable 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 <sup>LOSS</sup> [ ]Transfer this amount to **I** on page 3 of your tax return. ←

## Deductions

**D11 Deductible amount of undeducted purchase price of a foreign pension or annuity****Y** [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] .00**D12 Personal superannuation contributions**

Did you provide your fund (including a retirement savings account) with a notice of intent to claim a deduction for personal superannuation contributions, and receive an acknowledgement from your fund?

Yes  No 

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

Description of claim [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

Election expenses **E** [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] .00Other deductions **J** [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] .00**TOTAL SUPPLEMENT DEDUCTIONS**

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

\$ [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] .00

Transfer this amount to **D** on page 4 of your tax return. ←

## Tax offsets

<b>T3</b>	<b>Superannuation contributions on behalf of your spouse</b>	Contributions paid	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<b>A</b>	<input type="text"/> <input type="text"/> <input type="text"/> .00
You must also complete <b>Spouse details – married or de facto</b> on pages 8–9 of your tax return.					
<b>T4</b>	<b>Zone or overseas forces</b>			<b>R</b>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
<b>T5</b>	<b>Total net medical expenses for disability aids, attendant care or aged care</b>	<input checked="" type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00		
<b>T6</b>	<b>Invalid and invalid carer</b>			<b>B</b>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
<b>T7</b>	<b>Landcare and water facility</b>	Landcare and water facility tax offset brought forward from earlier years		<b>T</b>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
<b>T8</b>	<b>Early stage venture capital limited partnership</b>	Current year tax offset		<b>K</b>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
		Tax offset carried forward from previous year		<b>M</b>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
<b>T9</b>	<b>Early stage investor</b>	Current year tax offset		<b>L</b>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
		Tax offset carried forward from previous year		<b>O</b>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
<b>T10</b>	<b>Other non-refundable tax offsets</b>	If you are entitled to a low-income tax offset, do <b>not</b> write it anywhere on your tax return. The ATO will calculate it for you.		<b>C</b>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00 <input type="checkbox"/>
<b>T11</b>	<b>Other refundable tax offsets</b>			<b>P</b>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00 <input type="checkbox"/>

<b>TOTAL SUPPLEMENT TAX OFFSETS</b>	Add up all the tax offset amounts at items <b>T3, T4, T6, T7, T8, T9, T10</b> and <b>T11</b> .	\$	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
Transfer this amount to page 5 of your tax return at <b>T</b> ←			

## Adjustment

<b>A5</b>	<b>Amount on which family trust distribution tax has been paid</b>	<input checked="" type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
If a trust, partnership or company made a distribution to you on which family trust distribution tax has been paid, you <b>must</b> read the supplement instructions for completing <b>A5</b> .			

## Credit for interest on tax paid

<b>C1</b>	<b>Credit for interest on early payments – amount of interest</b>	<b>L</b>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
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### What to do when you have completed this supplementary section

- Make sure you answer **Yes** at **Taxpayer's declaration** question **1** on page 10 of your tax return.
- Attach your supplementary section to page 10 of your tax return.

For more information, read the **Checklist** and the subsequent pages in *Individual tax return instructions 2018*.

**Don't forget to sign the Taxpayer's declaration on page 10 of your tax return.**