Use Individual tax return instructions 2019 to fill in this tax return.

- Print clearly using a black pen only.
- Use BLOCK LETTERS and print one character in each box.
- Print \[X\] in all appropriate boxes.
- Do not use correction fluid or tape.
- Complete your details carefully to avoid delays in processing your tax return.

Individual information

Your tax file number (TFN) See the Privacy note in the Taxpayer's declaration on page 10 of this return.

Are you an Australian resident? Yes No

Your name (Print your full name)

Title: Mr Mrs Miss Ms Other
Surname or family name
First given name Other given names

Has any part of your name changed since completing your last tax return? No Read on. Yes See Completing individual information on your tax return on page 8 of the instructions.

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

Suburb/town/locality
Country if not Australia
Has this address changed since completing your last tax return? No Yes

Is your home address different from your postal address? No Read on. Yes Print your home address below.

Suburb/town/locality
Country if not Australia

Your contact details

Your mobile phone number

Your daytime phone number (if different from your mobile phone number)

Your email address

Your contact details may be used by the ATO:

- to advise you of tax return lodgment options
- to correspond with you with regards to your taxation and superannuation affairs
- to issue notices to you, or
- to conduct research and marketing.
### Electronic funds transfer (EFT)
We need your financial institution details to pay any refund owing to you, even if you have provided them to us before. Write 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

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Tax withheld – do not show cents</th>
<th>Income – do not show cents</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Salary or wages</td>
<td>$\text{...}, \text{...}$</td>
<td>$\text{...}, \text{...}$</td>
</tr>
<tr>
<td>2</td>
<td>Allowances, earnings, tips, director’s fees etc</td>
<td>$\text{...}, \text{...}$</td>
<td>$\text{...}, \text{...}$</td>
</tr>
<tr>
<td>3</td>
<td>Employer lump sum payments</td>
<td>$\text{...}, \text{...}$</td>
<td>$\text{...}, \text{...}$</td>
</tr>
<tr>
<td>4</td>
<td>Employment termination payments (ETP)</td>
<td>$\text{...}, \text{...}$</td>
<td>$\text{...}, \text{...}$</td>
</tr>
<tr>
<td>5</td>
<td>Australian Government allowances and payments like Newstart, Youth Allowance and Austudy payment</td>
<td>$\text{...}, \text{...}$</td>
<td>$\text{...}, \text{...}$</td>
</tr>
<tr>
<td>6</td>
<td>Australian Government pensions and allowances</td>
<td>$\text{...}, \text{...}$</td>
<td>$\text{...}, \text{...}$</td>
</tr>
<tr>
<td>7</td>
<td>Australian annuities and superannuation income streams</td>
<td>$\text{...}, \text{...}$</td>
<td>$\text{...}, \text{...}$</td>
</tr>
</tbody>
</table>
Attach here all documents that the instructions tell you to attach. Do not send in your tax return until you have attached all requested attachments.

Your tax file number (TFN)

Income – continued

8 Australian superannuation lump sum payments

- Taxable component
- Taxed element
- Untaxed element

9 Attributed personal services income

10 Gross interest

- Tax file number amounts withheld from gross interest

11 Dividends

- Unfranked amount
- Franked amount
- Franking credit

12 Employee share schemes

- Discount from taxed upfront schemes – eligible for reduction
- Discount from taxed upfront schemes – not eligible for reduction
- Discount from deferral schemes
- Discount on ESS Interests acquired pre 1 July 2009 and ‘cessation time’ occurred during financial year

TFN amounts withheld from discounts

Foreign source discounts

If you completed the Tax return for individuals (supplementary section) 2019, write here the amount from TOTAL SUPPLEMENT INCOME OR LOSS on page 15.

TOTAL INCOME OR LOSS

Add up the income amounts and deduct any loss amount in the boxes on pages 2 and 3.
### Deductions

**D1** Work-related car expenses

- **Type A**

**D2** Work-related travel expenses

- **Type B**

**D3** Work-related clothing, laundry and dry cleaning expenses

- **Type C**

**D4** Work-related self-education expenses

- **Type D**

**D5** Other work-related expenses

- **Type E**

**D6** Low value pool deduction

- **Type K**

**D7** Interest deductions

- **Type I**

**D8** Dividend deductions

- **Type H**

**D9** Gifts or donations

- **Type J**

**D10** Cost of managing tax affairs

- **Interest charged by the ATO**

- **Litigation costs**

- **Other expenses incurred in managing your tax affairs**

**TOTAL DEDUCTIONS**

- Add amounts at items D1 to D

**SUBTOTAL**

- TOTAL INCOME OR LOSS less TOTAL DEDUCTIONS

---

### Losses

**L1** Tax losses of earlier income years

- **Primary production losses carried forward from earlier income years**

- **Non-primary production losses carried forward from earlier income years**

**Primary production losses claimed this income year**

- **Type F**

**Non-primary production losses claimed this income year**

- **Type Z**

**TAXABLE INCOME OR LOSS**

- If you were not required to complete L1, write the amount from SUBTOTAL above here.

- If you completed L1, add up the amounts you wrote at F and Z and take the total away from the amount you wrote at SUBTOTAL. Write the answer at $ TAXABLE INCOME OR LOSS.

---

Make sure that you complete item M2 on page 6.
Tax offsets

T1 Seniors and pensioners (includes self-funded retirees)

If you had a spouse during 2018–19 you must also complete Spouse details – married or de facto on pages 8–9.

The ATO will work out this tax offset amount. Print your code letter in the TAX OFFSET CODE box.

T2 Australian superannuation income stream

If you completed the Tax return for individuals (supplementary section) 2019, write here the amount from TOTAL SUPPLEMENT TAX OFFSETS on page 16.

TOTAL TAX OFFSETS

Add up all the tax offset amounts at items T2 and .
Medicare levy related items

M1 Medicare levy reduction or exemption

NOTE
Only certain taxpayers are entitled to a Medicare levy reduction or exemption. Read M1 Medicare levy reduction or exemption in the instructions to work out if you are eligible to claim.

If you have completed item M1 and had a spouse during 2018–19 you must also complete Spouse details – married or de facto on pages 8–9.

Reduction based on family income
Number of dependent children and students Y □□

Exemption categories
Full 2.0% levy exemption – number of days V □□□□□□
Half 2.0% levy exemption – number of days W □□□□□□

M2 Medicare levy surcharge (MLS)

THIS ITEM IS COMPELLSORY 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 M2 Medicare levy surcharge in the instructions.
For the whole period 1 July 2018 to 30 June 2019 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 the next page. You have now finished this item. No □□ Read on.

For the whole of 2018–19 were you:

- a single person – without a dependent child or children – and your income for surcharge purposes (including your total reportable fringe benefits amounts) was $90,000 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 income for surcharge purposes (including the total reportable fringe benefits amounts) of you and your spouse (if you had one) was $180,000 or less (plus $1,500 for each dependent child after the first)?

No □□ You may have to pay the surcharge. Read M2 Medicare levy surcharge in the instructions. Yes □□ You do not have to pay the surcharge. You must write 365 at A.

You must write the following at A:

- 0 when you have to pay the surcharge for the whole period 1 July 2018 to 30 June 2019
- 365 when you do not have to pay the surcharge for the whole period 1 July 2018 to 30 June 2019
- the number of days you do not have to pay the surcharge for part of the period 1 July 2018 to 30 June 2019.

If you had a spouse during 2018–19 complete Spouse details – married or de facto on pages 8–9.
If you were covered by private patient hospital cover at any time during 2018–19 you must complete Private health insurance policy details on the next page. Read the Private health insurance policy details section in the instructions.
Private health insurance policy details

You must read Private health insurance policy details in the instructions before completing this item. Fill all the labels below unless directed in the instructions.

Health insurer ID  B □□□ □□□ □□□
Membership number  C □□□□□□□□□□□□□□□□□□□

Your premiums eligible for Australian Government rebate  J $□□□ □□□ □□□ □□□
Your Australian Government rebate received  K $□□□ □□□ □□□ □□□
Benefit code  L □□□
Tax claim code. Read the instructions.  □□□

Adjustments

A1 Under 18
If you were under 18 years old on 30 June 2019 you must complete this item or you may be taxed at a higher rate. Read A1 Under 18 in the instructions for more information.

J $□□□ □□□ □□□ □□□

A2 Part-year tax-free threshold

Date  □□□ / □□□ / □□□ □□□
Months eligible for threshold  N □□□

A3 Government super contributions

Read A3 Government super contributions in the instructions before completing this item.

Income from investment, partnership and other sources  F $□□□ □□□ □□□ □□□ □□□
Other income from employment and business  G $□□□ □□□ □□□ □□□ □□□
Other deductions from business income  H $□□□ □□□ □□□ □□□ □□□

A4 Working holiday maker net income

D $□□□ □□□ □□□ □□□
## Income tests

You must complete this section. If you had a spouse during 2018–19 you must also complete Spouse details – married or de facto on pages 8–9.

If the amount is zero write 0.

<table>
<thead>
<tr>
<th>IT1</th>
<th>Total reportable fringe benefits amounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employers exempt from FBT under section 57A of the FBTAA 1986</td>
<td>N $____________, __________-XX</td>
</tr>
<tr>
<td>Employers not exempt from FBT under section 57A of the FBTAA 1986</td>
<td>W $____________, __________-XX</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>IT2</th>
<th>Reportable employer superannuation contributions</th>
</tr>
</thead>
<tbody>
<tr>
<td>T $____________, __________-XX</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>IT3</th>
<th>Tax-free government pensions</th>
</tr>
</thead>
<tbody>
<tr>
<td>U $____________, __________-XX</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>IT4</th>
<th>Target foreign income</th>
</tr>
</thead>
<tbody>
<tr>
<td>V $____________, __________-XX</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>IT5</th>
<th>Net financial investment loss</th>
</tr>
</thead>
<tbody>
<tr>
<td>X $____________, __________-XX</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>IT6</th>
<th>Net rental property loss</th>
</tr>
</thead>
<tbody>
<tr>
<td>Y $____________, __________-XX</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>IT7</th>
<th>Child support you paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>Z $____________, __________-XX</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>IT8</th>
<th>Number of dependent children</th>
</tr>
</thead>
<tbody>
<tr>
<td>D __________</td>
<td></td>
</tr>
</tbody>
</table>

### Spouse details – married or de facto

If you had a spouse during 2018–19 you must complete Spouse details – married or de facto. We need the information included in this section to assess your tax accurately.

If you did not have a spouse, go to page 10.

#### Your spouse's name

If you had more than one spouse during 2018–19 print the name of your spouse on **30 June 2019** or your last spouse.

**Surname or family name**

**First given name**

**Other given names**

#### Your spouse's date of birth

**K ** __________ / __________ / __________

#### Your spouse's gender

<table>
<thead>
<tr>
<th>Male</th>
<th>Female</th>
<th>Indeterminate</th>
</tr>
</thead>
</table>

#### Period you had a spouse – married or de facto

Did you have a spouse for the full year – 1 July 2018 to 30 June 2019?

**L Yes No**

If you did not have a spouse for the full year, write the dates you had a spouse between 1 July 2018 and 30 June 2019.

**From**

**M ** __________ / __________ / __________

**To**

**N ** __________ / __________ / __________

Did your spouse die during the year?

**Yes No**
Family Assistance consent – Complete this section only if you consent to use part or all of your 2019 tax refund to repay your spouse’s Family Assistance 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 assistance claimant on 30 June 2019 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 Department of Human Services and
- your spouse has a Family Assistance debt or expects to have a Family Assistance debt for 2019 and
- you expect to receive a refund for 2019 and
- you consent to use part or all of your refund to repay your spouse’s Family Assistance debt.

Do you consent to use part or all of your 2019 tax refund to repay your spouse’s Family Assistance debt?

No ☐ Yes ☑

You do not need to complete this section. Go to page 10. Your spouse’s CRN

I consent to the ATO using part or all of my 2019 tax refund to repay any Family Assistance debt of my spouse, whose details I have provided above. I have obtained my spouse’s permission to quote their CRN.

Your signature for Department of Human Services consent purposes only

Date
Day / Month / Year

$0.00,00,00

$0.00,00,00

$0.00,00,00

$0.00,00,00

$0.00,00,00

Your spouse’s target foreign income
Your spouse’s total net investment loss (total of net financial investment loss and net rental property loss)
Child support your spouse paid

Your spouse’s taxed element of a superannuation lump sum for which the tax rate is zero (see M2 Medicare levy surcharge in the instructions)

Amount of Australian Government pensions and allowances (see Q6 Australian Government pensions and allowances in the instructions) that your spouse received in 2018–19 (exclude exempt pension income)

Amount of exempt pension income (see Spouse details – married or de facto in the instructions) that your spouse received in 2018–19. Do not include any amount paid under the Military Rehabilitation and Compensation Act 2004

Amount of your spouse’s reportable superannuation contributions (which is the total of reportable employer superannuation contributions and deductible personal superannuation contributions)

Other specified exempt payments (see Spouse details – married or de facto in the instructions) that your spouse received

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

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

Your spouse’s 2018–19 taxable income (excluding any assessable First home super saver released amount)

You must complete all labels.

Spouse details – married or de facto – continued

The information on this page relates to your spouse’s income.

Your spouse’s 2018–19 taxable income (excluding any assessable First home super saver released amount)

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

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

Your spouse’s total reportable fringe benefits amounts

Employers exempt from FBT under section 57A of the FBTAA 1986

Employers not exempt from FBT under section 57A of the FBTAA 1986

If the amount is zero write 0.
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 on the Tax return for individuals (supplementary section) 2019? To find out, read Will you need Individual tax return instructions supplement 2019? in the instructions.
   - No [ ] Read on.
   - Yes [ ] Attach pages 13–16 to this page and read on.

2. Have the instructions asked you to attach further information relating to specific questions?
   - No [ ] Read on.
   - Yes [ ] Attach the information to page 3 of your tax return and read on.

Make sure you have also attached all other documents that the instructions tell you to.

Privacy

The ATO is authorised by the Taxation Administration Act 1953 to request your tax file number (TFN). We will use your TFN to identify you in our records. It is not an offence not to provide your TFN. However if you do not provide your TFN, your assessment may be delayed.

Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy go to ato.gov.au/privacy.

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 2018–19
- I have completed and attached the supplementary section, schedules and other attachments – as appropriate – that the instructions 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 ATO will issue your assessment based on your tax return. However, the ATO 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. For more information go to ato.gov.au/notices.

WHERE TO SEND YOUR TAX RETURN

Send your completed tax return to:

Australian Taxation Office
GPO Box 9845
[insert the name and postcode of your capital city]

For example:

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

For more information, read the Important information section in the instructions.