Use Individual tax return instructions 2023 to fill in this tax return.

- Print clearly using a black pen only.
- Use BLOCK LETTERS and print one character in each box.
- Print \( \square \) 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 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 Yes

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

Suburb/town/locality State/territory Postcode

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 Yes

Print your home address below.

Suburb/town/locality State/territory Postcode

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.
### Income

#### 1 Salary or wages

<table>
<thead>
<tr>
<th>Payer's Australian business number</th>
<th>Tax withheld – do not show cents</th>
<th>Income – do not show cents</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### 2 Allowances, earnings, tips, director's fees etc

<table>
<thead>
<tr>
<th>Amount A in lump sum payments box</th>
<th>TYPE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### 3 Employer lump sum payments

<table>
<thead>
<tr>
<th>Amount B in lump sum payments box</th>
<th>TYPE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

5% of amount B in lump sum payments box

#### 4 Employment termination payments (ETP)

<table>
<thead>
<tr>
<th>Date of payment</th>
<th>Taxable component CODE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### 5 Australian Government allowances and payments like Newstart, Youth Allowance, JobSeeker and Austudy payments

<table>
<thead>
<tr>
<th>Taxed element</th>
<th>TYPE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### 6 Australian Government pensions and allowances

<table>
<thead>
<tr>
<th>Taxed element</th>
<th>TYPE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

You must complete item T1 in Tax offsets.

#### 7 Australian annuities and superannuation income streams

<table>
<thead>
<tr>
<th>Taxed element</th>
<th>TYPE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- **Assessable amount from capped defined benefit income stream**
- **Lump sum in arrears – taxable component**
- **Lump sum in arrears – untaxed element**
### Income – continued

**8 Australian superannuation lump sum payments**

<table>
<thead>
<tr>
<th>Date of payment</th>
<th>Taxable component</th>
<th>Tax withheld – do not show cents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Day / Month / Year</td>
<td>$xxxx,xxxx.xx</td>
<td>$xxxx,xxxx.xx</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Payer’s ABN</th>
<th>$xxxx,xxxx.xx</th>
</tr>
</thead>
</table>

**9 Attributed personal services income**

<table>
<thead>
<tr>
<th></th>
<th>$xxxx,xxxx.xx</th>
</tr>
</thead>
</table>

**TOTAL TAX WITHHELD**

<table>
<thead>
<tr>
<th>Add up the boxes.</th>
<th>$xxxx,xxxx.xx</th>
</tr>
</thead>
</table>

**10 Gross interest**

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

<table>
<thead>
<tr>
<th>Gross interest</th>
<th>$xxxx,xxxx.xx</th>
</tr>
</thead>
</table>

Tax file number amounts withheld from gross interest | $xxxx,xxxx.xx |

**11 Dividends**

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

<table>
<thead>
<tr>
<th>Unfranked amount</th>
<th>$xxxx,xxxx.xx</th>
</tr>
</thead>
<tbody>
<tr>
<td>Franked amount</td>
<td>$xxxx,xxxx.xx</td>
</tr>
</tbody>
</table>

Tax file number amounts withheld from dividends | $xxxx,xxxx.xx |

**12 Employee share schemes**

Discount from taxed upfront schemes – eligible for reduction | $xxxx,xxxx.xx |

Discount from taxed upfront schemes – not eligible for reduction | $xxxx,xxxx.xx |

Discount from deferral schemes | $xxxx,xxxx.xx |

Total assessable discount amount | $xxxx,xxxx.xx |

TFN amounts withheld from discounts | $xxxx,xxxx.xx |

Foreign source discounts | $xxxx,xxxx.xx |

<table>
<thead>
<tr>
<th>TYPE</th>
<th>P</th>
<th>Q</th>
<th>R</th>
<th>S</th>
<th>T</th>
<th>U</th>
<th>V</th>
<th>W</th>
<th>X</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payer’s ABN</td>
<td>$xxxx,xxxx.xx</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**If you completed the Tax return for individuals (supplementary section) 2023, 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.

<table>
<thead>
<tr>
<th>$xxxx,xxxx.xx</th>
</tr>
</thead>
</table>

Your tax file number (TFN)

<table>
<thead>
<tr>
<th>$xxxx,xxxx.xx</th>
</tr>
</thead>
</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.
## Deductions

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Claim Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>D1</td>
<td>Work-related car expenses</td>
<td>A $</td>
</tr>
<tr>
<td>D2</td>
<td>Work-related travel expenses</td>
<td>B $</td>
</tr>
<tr>
<td>D3</td>
<td>Work-related clothing, laundry and dry cleaning expenses</td>
<td>C $</td>
</tr>
<tr>
<td>D4</td>
<td>Work-related self-education expenses</td>
<td>D $</td>
</tr>
<tr>
<td>D5</td>
<td>Other work-related expenses</td>
<td>E $</td>
</tr>
<tr>
<td>D6</td>
<td>Low value pool deduction</td>
<td>K $</td>
</tr>
<tr>
<td>D7</td>
<td>Interest deductions</td>
<td>I $</td>
</tr>
<tr>
<td>D8</td>
<td>Dividend deductions</td>
<td>H $</td>
</tr>
<tr>
<td>D9</td>
<td>Gifts or donations</td>
<td>J $</td>
</tr>
<tr>
<td>D10</td>
<td>Cost of managing tax affairs</td>
<td>N $</td>
</tr>
</tbody>
</table>

You must read the deductions section in the instructions if you are claiming deductions for expenses that relate to your work as an employee at items D1–D6.

### D10 Cost of managing tax affairs
- Interest charged by the ATO
- Litigation costs
- Other expenses incurred in managing your tax affairs

- **D** If you completed the *Tax return for individuals (supplementary section) 2023*, write here the amount from TOTAL SUPPLEMENT DEDUCTIONS on page 15.

### TOTAL DEDUCTIONS
Add amounts at items D1 to D

**SUBTOTAL**
TOTAL INCOME OR LOSS less TOTAL DEDUCTIONS

### Losses

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Claim Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>L1</td>
<td>Tax losses of earlier income years</td>
<td>Q $</td>
</tr>
<tr>
<td></td>
<td>Primary production losses carried forward from earlier income years</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Non-primary production losses carried forward from earlier income years</td>
<td>R $</td>
</tr>
<tr>
<td></td>
<td>Primary production losses claimed this income year</td>
<td>F $</td>
</tr>
<tr>
<td></td>
<td>Non-primary production losses claimed this income year</td>
<td>Z $</td>
</tr>
</tbody>
</table>

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

**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 2022–23 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) 2023, 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 T.
**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 2022–23 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

**Exemption categories**
- Full 2.0% levy exemption – number of days
- Half 2.0% levy exemption – number of days

### 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 M2 Medicare levy surcharge in the instructions.

For the whole period 1 July 2022 to 30 June 2023 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 2022–23 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 2022 to 30 June 2023
- 365 when you do not have to pay the surcharge for the whole period 1 July 2022 to 30 June 2023
- the number of days you do not have to pay the surcharge for part of the period 1 July 2022 to 30 June 2023.

If you had a spouse during 2022–23 complete Spouse details – married or de facto on pages 8–9. If you were covered by private patient hospital cover at any time during 2022–23 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.

<table>
<thead>
<tr>
<th>Health insurer ID</th>
<th>Membership number</th>
<th>Your premiums eligible for Australian Government rebate</th>
<th>Your Australian Government rebate received</th>
<th>Benefit code</th>
<th>Tax claim code. Read the instructions.</th>
</tr>
</thead>
<tbody>
<tr>
<td>B</td>
<td></td>
<td>J $</td>
<td>K $</td>
<td>L</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>F</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>G</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>H</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## Adjustments

### A1 Under 18

If you were under 18 years old on 30 June 2023 you must complete this item or you may be taxed at a higher rate. Read **A1 Under 18** in the instructions for more information.

<table>
<thead>
<tr>
<th>Health insurer ID</th>
<th>Membership number</th>
<th>Your premiums eligible for Australian Government rebate</th>
<th>Your Australian Government rebate received</th>
<th>Benefit code</th>
<th>Tax claim code. Read the instructions.</th>
</tr>
</thead>
<tbody>
<tr>
<td>B</td>
<td></td>
<td>J $</td>
<td>K $</td>
<td>L</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>F</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>G</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>H</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### A2 Part-year tax-free threshold

<table>
<thead>
<tr>
<th>Date</th>
<th>Month</th>
<th>Year</th>
<th>Months eligible for threshold</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>N</td>
</tr>
</tbody>
</table>

### 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

<table>
<thead>
<tr>
<th>Home country</th>
<th>D $</th>
</tr>
</thead>
</table>
Income tests

You must complete this section. If you had a spouse during 2022–23 you must also complete Spouse details – married or de facto on pages 8–9.

If the amount is zero write 0.

**IT1 Total reportable fringe benefits amounts**

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

N $  

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

W $  

**IT2 Reportable employer superannuation contributions**

T $  

**IT3 Tax-free government pensions**

U $  

**IT4 Target foreign income**

V $  

**IT5 Net financial investment loss**

X $  

**IT6 Net rental property loss**

Y $  

**IT7 Child support you paid**

Z $  

**IT8 Number of dependent children**

D  

---

Spouse details – married or de facto

If you had a spouse during 2022–23 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 2022–23 print the name of your spouse on 30 June 2023 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**

Male Female Indeterminate

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

Did you have a spouse for the full year – 1 July 2022 to 30 June 2023?

L Yes No

From

Day Month Year

To

Day Month Year

Did your spouse die during the year?

N Yes No
Family Assistance consent – Complete this section only if you consent to use part or all of your 2023 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 2023 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 Services Australia and
- your spouse has a Family Assistance debt or expects to have a Family Assistance debt for 2023 and
- you expect to receive a refund for 2023 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 2023 tax refund to repay your spouse’s Family Assistance debt?

No  You do not need to complete this section. Go to page 10.

Yes Your spouse’s CRN

Z

I consent to the ATO using part or all of my 2023 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 Services Australia consent purposes only

Date

Day / Month / Year
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) 2023? To find out, read Will you need Individual tax return instructions supplement 2023? 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 afo.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 2022–23
■ 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.

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 afo.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.