Australian Government
Australian Taxation Office

Tax return for individuals (supplementary section)

1 July 2015 to 30 June 2016

2016

Use *Individual tax return instructions supplement 2016* 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 10 of your *Tax return for individuals 2016*.

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	,.00	
Share of net income from trusts	L	,.00	
Landcare operations and deduction for decline in value of water facility, fencing asset and fodder storage asset	I	,.00	
Other deductions relating to amounts shown at **N** and **L**	X	,.00	TYPE
Net primary production amount		,.00	LOSS

Non-primary production

Distribution from partnerships, less foreign income	O	,.00	
Share of net income from trusts, less capital gains, foreign income and franked distributions	U	,.00	
Franked distributions from trusts	C	,.00	
Landcare operations expenses	J	,.00	
Other deductions relating to amounts shown at **O**, **U** and **C**	Y	,.00	TYPE
Net non-primary production amount		,.00	LOSS

Show amounts of:
- capital gains from trusts at item **18** and
- foreign income at item **19** or **20**.

Partnership share of net small business income less deductions attributable to that share	D	,.00
Trust share of net small business income less deductions attributable to that share	E	,.00

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 amounts withheld from foreign resident withholding	A	, .
Share of National rental affordability scheme tax offset	B	, .

14 Personal services income (PSI)

To complete this item, you need to read and complete the *Business and professional items schedule for individuals 2016*. 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 2016*. 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 2016*. 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** ,,,,,,.00

Early repayments natural disaster **N** ,,,,,,.00

Other repayments **R** ,,,,,,.00

Net farm management deposits or repayments **E** ,,,,,,,,.00 LOSS

18 Capital gains

Did you have a capital gains tax event during the year? **G** NO ☐ YES ☐

You must print X 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** ,,,,,,,,.00

Total current year capital gains **H** ,,,,,,.00

Net capital losses carried forward to later income years **V** ,,,,,,.00

19 Foreign entities

Did you have either a direct or indirect interest in a controlled foreign company (CFC)? **I** NO ☐ YES ☐

CFC income **K** ,,,,,,,,.00

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** ,,,,,,,,.00

20 Foreign source income and foreign assets or property

Assessable foreign source income **E** ,,,,,,.00

Other net foreign employment income **T** ,,,,,,,,.00 LOSS

Net foreign pension or annuity income WITHOUT an undeducted purchase price **L** ,,,,,,,,.00 LOSS

Net foreign pension or annuity income WITH an undeducted purchase price **D** ,,,,,,,,.00 LOSS

Net foreign rent **R** ,,,,,,,,.00 LOSS

Other net foreign source income **M** ,,,,,,,,.00 LOSS

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

Australian franking credits from a New Zealand franking company **F** ,,,,,,,,.00

Net foreign employment income – payment summary **U** ,,,,,,.00 LOSS

Exempt foreign employment income **N** ,,,,,,.00

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 ☐

INCOME continued

21 Rent

Gross rent **P** , , , .00

Interest deductions **Q** , , , .00

Capital works deductions **F** , , , .00

Other rental deductions **U** , , , .00

P less (**Q** + **F** + **U**)

Net rent , , , , .00 LOSS

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 **Y** , , , .00

Type of income – Category 2 **V** , , , .00

Tax withheld – lump sum payments in arrears **E** , , , .00

Taxable 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 LOSS

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

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

Election expenses **E** , , , .00

Description of claim Other 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

Tax offsets – do not show cents

T3 **Superannuation contributions on behalf of your spouse**
You must also complete **Spouse details – married or de facto** on pages 8–9 of your tax return.
Contributions paid ☐☐☐,☐☐☐·00 **A** ☐☐☐·00

T4 **Zone or overseas forces** **R** ☐☐,☐☐☐·00

T5 **Total net medical expenses for disability aids, attendant care or aged care** **X** ☐☐☐,☐☐☐·00

T6 **Invalid and invalid carer** **B** ☐☐,☐☐☐·00

T7 **Landcare and water facility**
Landcare and water facility tax offset brought forward from earlier years **T** ☐☐,☐☐☐·00

T8 **Other non-refundable tax offsets**
If you are entitled to a low-income tax offset, do **not** write it anywhere on your tax return. The Tax Office will calculate it for you.
C ☐☐,☐☐☐·00 CLAIM ☐ TYPE

T9 **Other refundable tax offsets** **P** ☐☐,☐☐☐·00 CODE ☐

TOTAL SUPPLEMENT TAX OFFSETS

Add up all the tax offset amounts at items T3, T4, T6, T7, T8 and T9. $ ☐☐☐,☐☐☐·00

Transfer this amount to page 5 of your tax return at T

ADJUSTMENT

A4 **Amount on which family trust distribution tax has been paid**
If a trust, partnership or company made a distribution to you on which family trust distribution tax has been paid, you **must** read the supplement instructions for completing **A4**.
X ☐☐☐,☐☐☐·00

CREDIT FOR INTEREST ON TAX PAID

C1 **Credit for interest on early payments – amount of interest** **L** ☐☐☐,☐☐☐·☐☐

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 2016*.

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