

Short tax return for individuals 2013

The form for people with simpler tax affairs

DO YOU HAVE TO LODGE A TAX RETURN?

If you are not sure whether you need to lodge a tax return, see pages 3–4 of the *Short tax return instructions 2013*.

Changes to the tax law might mean that you can no longer use the short tax return.

To find out whether you can still use it, read and answer carefully the questions on pages 1 and 2.

CAN YOU USE THIS FORM?

This form is for people with simpler tax affairs.

We consider that you have simpler tax affairs if you can answer 'yes' to questions 1 to 4, and 'no' to questions 5 to 8.

1 Were you an Australian resident for tax purposes for all of 2012–13?

2 Was your income only from the following sources?

- Employment, and you were **not** paid
 - lump sum amounts shown at A, B or E on your payment summary
 - travel or transport allowances other than car allowance
- Centrelink, Veterans' Affairs or other Australian Government payments
- Australian annuities and superannuation income streams
- Interest
- Dividends paid by Australian companies **and** your total franking credits were \$5,000 or less
- Small payments you received for your services (totalling less than \$5,000)

3 Are the following the only deductions you wish to claim?

(If you do not wish to claim any deductions, answer 'yes' to this question.)

- Work-related expenses for:
 - your car (using the cents per kilometre method with a maximum of 5,000 business kilometres)
 - special clothing
 - union fees or subscriptions to associations
 - overtime meals
 - protective items
 - seminars and conferences
 - trade publications
 - phone
 - minor expenses
- Bank account fees
- Gifts and donations of money
- Cost of managing your tax affairs

4 Are the following the only tax offsets you wish to claim?

(If you do not wish to claim any tax offsets, answer 'yes' to this question.)

- Dependent spouse, no dependent children
- Seniors and pensioners
- Australian superannuation income stream
- Zone (remote area), one zone only, for 183 days or more in 2012–13

If you are entitled to the following tax offsets we will calculate them for you automatically when we receive your short tax return:

- low income
- mature age worker
- franking credits
- beneficiary (for government support payments).



We consider that you have simpler tax affairs if you also answer 'no' to all the following questions.

If you tick any box at questions 5 to 8, your answer to that question is 'yes' and you do not have simpler tax affairs. Go to **Other ways to prepare your tax return** on the next page.

5 Did you receive taxable income from any of the following sources?

- Travel or transport allowances (other than car)
- A capital gain or capital loss (for example, on the sale of shares or other assets)
- Running a business
- Rent you received
- An employment termination payment
- Foreign employment
- A superannuation lump sum with an untaxed element
- A superannuation lump sum with a taxed element and it was paid before your 60th birthday
- Dividends from shares where your franking credits were more than \$5,000
- Payments, loans or forgiven debts from a private company that are treated as dividends
- A lump sum for unused annual or long service leave or a lump sum payment in arrears
- A managed fund
- A foreign pension or other foreign income
- A distribution or interest from a trust or partnership
- Dividends from a managed fund or cash management trust
- A bonus from a life company or friendly society
- Any other taxable income not mentioned at question 2

6 Do you wish to claim any of the following deductions?

- Work-related car expenses (using a method other than the cents per kilometre method)
- Work-related travel or transport expenses (other than car)
- Work-related self-education expenses
- Work-related computers or software, professional libraries or home office expenses
- Interest charged on money borrowed to buy shares
- Gifts and donations of property
- Gifts and donations to approved cultural or environmental organisations
- Gifts or donations for which you wish to spread your deduction over several income years
- Contributions relating to fund-raising events
- Personal superannuation contributions
- Any other deductions not mentioned at question 3

7 Do you wish to claim any of the following tax offsets?

- Dependent spouse tax offset and you had dependent children (see pages 28–9 of the *Short tax return instructions 2013* to see whether you can claim)
- Dependent spouse tax offset (and you did not have any dependent children) and you or your spouse have one or more of the following:
 - target foreign income
 - net financial investment loss
 - net rental property loss
 - tax-free Government pension including a tax-free pension or benefit paid to your spouse under the *Military Rehabilitation and Compensation Act 2004*

- deductible personal superannuation contributions
- reportable employer superannuation contributions
- child maintenance provided to a third party
- Dependent spouse tax offset and your spouse died during the year
- Seniors and pensioners tax offset and you or your spouse have:
 - net financial investment loss
 - net rental property loss, or
 - deductible personal superannuation contributions
- Dependent relative (invalid and carer)
- Superannuation contributions you made on behalf of your spouse
- Net medical expenses
- Zone (remote area) tax offset for:
 - living or working in more than one zone
 - using qualifying days from previous years, or
 - dependants, including your spouse
- Overseas forces tax offset
- Any other tax offsets not mentioned at question 4

8 Does any of the following apply to you?

- You had tax file number (TFN) amounts withheld on interest or dividend income because you did not provide your TFN.
- You wish to claim a Medicare levy exemption and you have a dependent child for whom you are in a shared-care arrangement.
- Either you, or your spouse, had total net investment losses or deductible personal super contributions.
- You had more than four private health insurance policies in 2012–13.
- Your health fund statement shows amounts based on projected figures which differ from the amounts paid.
- Your spouse is likely to have a Family Assistance debt (such as a family tax benefit overpayment or a child care benefit debt) and you wish to use your tax refund to repay the debt.
- Your spouse received a superannuation lump sum with a taxed element and it was paid on or after their 55th birthday and before their 60th birthday.
- Your spouse received a lump sum payment in arrears.
- Your spouse has foreign income.
- You have a prior year tax loss.
- You received emergency or general assistance payments from Centrelink.
- You wish to claim a credit for interest on early payments to the ATO.
- You claimed some bank account fees against jointly earned interest income and believe you may be entitled to a super co-contribution.
- You received small payments for your services (totalling less than \$5,000) and believe you may be entitled to a super co-contribution and a low income super contribution payment.
- You were a liable or recipient parent under a child support assessment.
- You received income as a Pacific seasonal worker on a 416 visa.



If you ticked any of the boxes at questions 5, 6, 7 or 8, you cannot use the short tax return, as it does not cover all your circumstances.

OTHER WAYS TO PREPARE YOUR TAX RETURN

If you cannot use the short tax return because the questions do not cover all of your tax affairs, you can use either:

- e-tax to prepare and lodge the *Tax return for individuals 2013* online (download e-tax at ato.gov.au/etax), or
- *Individual tax return instructions 2013*. Copies are available from our Publications Distribution Service on **1300 720 092** and from ATO shopfronts all year. You may also need *Individual tax return instructions supplement 2013*, available online at ato.gov.au/instructions2013.

COMPLETING YOUR SHORT TAX RETURN

You may need the following:

- payment summaries
- bank statements and dividend statements
- evidence for deductions (such as receipts and car logbooks)
- health insurance details
- details of your spouse's income.

How to fill in your short tax return

- Use a black pen.
- Use crosses (X) where applicable.
- If a question does not apply to you, leave the answer space blank.
- Print neatly using BLOCK LETTERS. (If we cannot read your writing, we may have to contact you and this may delay the processing of your short tax return.)
- Do not show cents anywhere on your short tax return.

Lodge your 2013 short tax return by 31 October 2013.

CHECKLIST

Check that you have:

- completed item **39**, everyone must complete this item
- completed item **40**, if you had private health insurance of any type in 2012–13
- completed item **41**, if you were under 18 years old on 30 June 2013
- completed all the other items which apply to you
- provided totals (if more than zero) at items **19, 23, 30, 31 and 36**
- signed and dated the declaration at item **49**.

Do not attach payment summaries to your short tax return.

LODGING YOUR SHORT TAX RETURN

You can no longer lodge your short tax return by phone.

Use the pre-addressed envelope that came with the short tax return and instructions. If you do not have the envelope, the postal address is:

**AUSTRALIAN TAXATION OFFICE
GPO BOX 9845
IN YOUR CAPITAL CITY**

The address must appear on your envelope exactly as shown above. 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 name of your capital city or postcode.

How do I check the progress of my short tax return?

We aim to process short tax returns within 50 business days.

You can use our online services to view the progress of your short tax return. Go to ato.gov.au and search for 'progress of return'. You will need your TFN to do this.

You can also phone our personal self-help service on **13 28 65**, press **1** and **1** again to use the 'Where's my refund' service. You will need your TFN to do this.

KEEP YOUR RECORDS

You must keep your records, usually for **five years**, unless you are subject to the shorter period of review (for more information, see **Keeping records** on page 6 of the *Short tax return instructions 2013*).

You should make a copy of your completed short tax return for your records.

