



Australian Government
Australian Taxation Office

Individual tax return

2015

1 July 2014 to 30 June 2015

Please print neatly in BLOCK LETTERS with a black or blue ballpoint pen only.

Electronic form indicator ^JAZ

Your tax file number (TFN) ^AAD

Are you an Australian resident? ^AJY yes no.

See the **Privacy** note in the **Taxpayer's declaration** on page 15 of this return.

Have you included any attachments? ^ABD yes no.

Amendment tags ^IJH ^JGY ^JHD

Your name

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

^ABE

Your sex

Print **X** in the relevant box.

Male Female

Surname or family name

^ABF

^BAW

Given names

^ABG

^BBB

Has any part of your name changed since completing your last tax return? ^BFG yes no.

To find out how to update your name on our records, go to ato.gov.au/updatedetails or phone 13 28 61.

Your postal address

Has your postal address changed since completing your last tax return? ^BFH yes no.

^ABH

^ABH

Suburb or town ^AME

State

^AMF

Postcode

^APE

Country – if not Australia ^KGD

Your home address

If the same as your current postal address, print **AS ABOVE**.

^ABK

^ABK

Suburb or town ^AXQ

State

^AXR

Postcode

^APH

Country – if not Australia ^KGE

Your mobile phone number

^KGR

Your daytime phone number

(if different from your mobile phone number above)

Area code

^BOC

Phone number

^BOD

Your email address

^FLW

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.

Date of death ^ARH

Your date of birth

If you were under 18 years of age on 30 June 2015 you must complete item **A1** on page 5 of this tax return.

Day Month Year
^ABQ

Final tax return

If you know this is your final tax return, print **FINAL**.

^ACG

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)

^ABV

Account number

^BFE

Account name (for example, JQ Citizen. Do not show the account type, such as cheque, savings, mortgage offset)

^ANH

Income

1 Salary or wages

Your main salary and wage occupation

^ABP

Occupation code **X** **^JDN**

Payer's Australian business number

^GFA

Tax withheld (do not show cents)

^AQB -00

Income (do not show cents)

C ^AQE -00

^GFA

^AQB -00

D ^AQE -00

^GFA

^AQB -00

E ^AQE -00

^GFA

^AQB -00

F ^AQE -00

^GFA

^AQB -00

G ^AQE -00

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

^ADC -00

K ^ADX -00

3 Employer lump sum payments

^AEI -00

Amount A in lump sum payments box **R ^AED -00** TYPE **^HDZ**

^AEJ -00

5% of amount B in lump sum payments box **H ^AEF -00**

4 Employment termination payments (ETP)

Date of payment Day Month Year **^IOV**

^IPN -00

Taxable component CODE **I ^IQR -00** **^IQS**

Payer's ABN **^IQJ**

5 Australian Government allowances and payments like newstart, youth allowance and austudy payment

^ART -00

A ^ACY -00

6 Australian Government pensions and allowances

You must complete item **T2** in **Tax offsets** on page 4.

^ARY -00

B ^ADG -00

7 Australian annuities and superannuation income streams

^ADB -00

Taxable component Taxed element **J ^IOT -00**

Untaxed element **N ^IQV -00**

Lump sum in arrears – taxable component Taxed element **Y ^IQW -00**

Untaxed element **Z ^ISX -00**

8 Australian superannuation lump sum payments

^IQZ -00

TYPE **^IRC**

Date of payment Day Month Year **^IQY**

Taxable component Taxed element **Q ^IRA -00**

Payer's ABN **^ITV**

Untaxed element **P ^IRB -00**

9 Attributed personal services income

^GEZ -00

O ^FZF -00

Total tax withheld Add up the **)** boxes. **\$ ^ATD -00**

Attach all requested attachments here.

10 Gross interest

Tax file number amounts withheld from gross interest

M

Gross interest

L

11 Dividends

Tax file number amounts withheld from dividends

V

Unfranked amount

S

Franked amount

T

Franking credit

U

12 Employee share schemes

Discount from taxed upfront schemes – eligible for reduction

D

Discount from taxed upfront schemes – not eligible for reduction

E

Discount from deferral schemes

F

Discount on ESS Interests acquired pre 1 July 2009 and 'cessation time' occurred during financial year

G

Total Assessable discount amount

B

TFN amounts withheld from discounts

C

Foreign source discounts

A

I Only used by taxpayers completing the supplementary section

Transfer the amount from **TOTAL SUPPLEMENT INCOME OR LOSS** on page 10 and write it here.

TOTAL INCOME OR LOSS

Add up the income amounts and deduct any loss amount in the boxes.

IRT

Deductions

D1 Work related car expenses

A

CLAIM TYPE

D2 Work related travel expenses

B

D3 Work related uniform, occupation specific or protective clothing, laundry and dry cleaning expenses

C

CLAIM TYPE

D4 Work related self-education expenses

D

CLAIM TYPE

D5 Other work related expenses

E

D6 Low value pool deduction

K

D7 Interest deductions

I

D8 Dividend deductions

H

D9 Gifts or donations

J

D10 Cost of managing tax affairs

M

D Only used by taxpayers completing the supplementary section

Transfer the amount from **TOTAL SUPPLEMENT DEDUCTIONS** on page 11 and write it here.

TOTAL DEDUCTIONS

Items **D1** to **D** – add up the boxes.

IUA

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

Q

Primary production losses claimed this income year

F

Non-primary production losses carried forward from earlier income years

R

Non-primary production losses claimed this income year

Z

TAXABLE INCOME OR LOSS

Subtract amounts at **F** and **Z** item **L1** from amount at **SUBTOTAL**.

ATY

Tax offsets

T1 Seniors and pensioners (includes self-funded retirees)

If you had a spouse during 2014–15 you must also complete Spouse details – married or de facto on page 7.

TAX
OFFSET
^BNC
CODEVETERAN
^GTQ
CODE**T2 Australian superannuation income stream****S** **^ATE** **.00****T Only used by taxpayers completing the supplementary section**

Transfer the amount from TOTAL SUPPLEMENT TAX OFFSETS on page 11 and write it here.

 .00**TOTAL TAX OFFSETS**Items **T2** and **T** – add up the boxes.**U** **^ATR** **.00**

Medicare levy related items

M1 Medicare levy reduction or exemption

If you complete this item and you had a spouse during 2014–15 you must also complete Spouse details – married or de facto on page 7.

Reduction based on family income

Number of dependent children and students

Y **^ASS**

Exemption categories

Full 2.0% levy exemption – number of days

V **^ASH** CLAIM
TYPE**^BOS** **BC-28**

Half 2.0% levy exemption – number of days

W **^ASN****M2 Medicare levy surcharge (MLS)**

THIS ITEM IS COMPULSORY.

If you do not complete this item you may be charged the full Medicare levy surcharge.**^DYA**

For the whole period 1 July 2014 to 30 June 2015, were you and all your dependants (including your spouse) – if you had any – covered by private patient HOSPITAL cover?

E Print **Y** for yes or **N** for no.If you printed **Y**, you must complete Private health insurance policy details on the next page. If you printed **N**, read below.If you are liable for the surcharge for the whole period 1 July 2014 to 30 June 2015 you must write **0** at **A**.If you are liable for the surcharge for part of the period 1 July 2014 to 30 June 2015 you must write the number of days you were NOT liable at **A**.Number of days NOT
liable for surcharge**A** **^BWZ**If you are NOT liable for the surcharge for the whole period 1 July 2014 to 30 June 2015 you must write **365** at **A**.If you had a spouse during 2014–15 (and you printed **N** at **E**), complete Spouse details – married or de facto on page 7. If you were covered by private patient hospital cover at any time during 2014–15 you must complete Private health insurance policy details on the next page.

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 ^BWU | Membership number | C ^BWV | |
| Your premiums eligible for Australian Government rebate | J ^KGK | | | K ^JZU -.00 |
| Benefit code | L ^JZV | | Tax claim code. Read the instructions. | ^JZW |

| | | | | |
|---|----------------------|-------------------|--|----------------------------------|
| Health insurer ID | B ^BWU | Membership number | C ^BWV | |
| Your premiums eligible for Australian Government rebate | J ^KGK | | | K ^JZU -.00 |
| Benefit code | L ^JZV | | Tax claim code. Read the instructions. | ^JZW |

| | | | | |
|---|----------------------|-------------------|--|----------------------------------|
| Health insurer ID | B ^BWU | Membership number | C ^BWV | |
| Your premiums eligible for Australian Government rebate | J ^KGK | | | K ^JZU -.00 |
| Benefit code | L ^JZV | | Tax claim code. Read the instructions. | ^JZW |

| | | | | |
|---|----------------------|-------------------|--|----------------------------------|
| Health insurer ID | B ^BWU | Membership number | C ^BWV | |
| Your premiums eligible for Australian Government rebate | J ^KGK | | | K ^JZU -.00 |
| Benefit code | L ^JZV | | Tax claim code. Read the instructions. | ^JZW |

Adjustments

A1 Under 18

If you were under 18 years of age on 30 June 2015 you must complete this item or you may be taxed at a higher rate. Read the information on **A1** in the instructions for more information.

| | | |
|----------------------|-------------|-------------|
| J ^AWZ | -.00 | ^AHX |
|----------------------|-------------|-------------|

A2 Part-year tax-free threshold

Read the information on **A2** in the instructions before completing this item.

| | | | |
|------|----------------|-------------------------------|----------------------|
| Date | Day Month Year | Months eligible for threshold | N ^APB |
| | ^APA | | |

A3 Government super contributions

Read the information on **A3** in the instructions before completing this item.

| | | | |
|---|----------------------|-------------|-------------|
| Income from investment, partnership and other sources | F ^JDT | -.00 | ^JAU |
| Other income from employment and business | G ^JDU | -.00 | |
| Other deductions from business income | H ^JDV | -.00 | |

Income tests

You must complete this section.

If you had a spouse during 2014–15 you must also complete **Spouse details – married or de facto** on page 7.

If the amount is zero, write 0.

| | | | |
|--|----------|-------------|-----|
| IT1 Total reportable fringe benefits amount | W | ^FLO | .00 |
| IT2 Reportable employer superannuation contributions | T | ^JDW | .00 |
| IT3 Tax-free government pensions | U | ^JDX | .00 |
| IT4 Target foreign income | V | ^JDY | .00 |
| IT5 Net financial investment loss | X | ^JDZ | .00 |
| IT6 Net rental property loss | Y | ^JEB | .00 |
| IT7 Child support you paid | Z | ^JED | .00 |
| IT8 Number of dependent children | D | ^BXA | |

Estimated total income
(ELS Validation purpose only)

LOSS

^KFX
.00 /

Estimated eligible income
(ELS Validation purpose only)

^KFY
.00

Spouse details – married or de facto

If you had a spouse during 2014–15, 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 8.

Your spouse's name

If you had more than one spouse during 2014–15 print the name of your spouse on 30 June 2015 or your last spouse.

Surname or family name **^ABM**

First given name **^ABN**

Other given names **^BBL**

Your spouse's date of birth

K Day Month Year
^BNG

Your spouse's sex Male Female **^GFF**

Period you had a spouse – married or de facto

Did you have a spouse for the full year – 1 July 2014 to 30 June 2015? **L** No Yes **^BOM**

If you did not have a spouse for the full year, write the dates you had a spouse between 1 July 2014 and 30 June 2015.

From
M Day Month Year
^BXT

to
N Day Month Year
^BXU

Did your spouse die during the year? Yes No **^KFU**

This information relates to your spouse's income.

You must complete all labels.

If the amount is zero, write 0.

Your spouse's 2014–15 taxable income **O** **^DIL** .00

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 **T** **^FLR** .00

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 **U** **^FLS** .00

Your spouse's total reportable fringe benefits amounts **S** **^FLT** .00

Amount of Australian Government pensions and allowances (see **Q6 Australian Government pensions and allowances** in the instructions) that your spouse received in 2014–15 (exclude **exempt pension** income) **P** **^BNI** .00

Amount of exempt pension income (see **Amounts that you do not pay tax on** in the instructions) that your spouse received in 2014–15 (show your spouse's **exempt pension** income) **Q** **^BYH** .00

Amount of your spouse's reportable superannuation contributions (which is the total of reportable employer superannuation contributions and deductible personal superannuation contributions) **A** **^JEG** .00

Your spouse's amount of any tax-free government pensions paid under the *Military Rehabilitation and Compensation Act 2004* that have not been included at **Q** above **B** **^JEH** .00

Your spouse's target foreign income **C** **^JEI** .00

Your spouse's total net investment loss (total of net financial investment loss and net rental property loss) **D** **^JEJ** .00

Child support your spouse paid **E** **^JEK** .00

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) **F** **^JEL** .00

Spouses's total ATI (ELS Validation purpose only) **^JDS** .00 / LOSS

Income

Refer to the supplement instructions before you complete item 13. If you are required to complete item 13 include deferred non-commercial business losses from a prior year at either **X** or **Y** as appropriate. Refer to the supplement instructions for the relevant code.

13 Partnerships and trusts

Primary production

Distribution from partnerships **N** **^BLB** /

Share of net income from trusts **L** **^BLC** / **^BLL**

Landcare operations and deduction for decline in value of water facility **I** **^BYI** /

Other deductions relating to amounts shown at **N** and **L** **X** **^AMJ** / **^GUB**

Note: If you have a net loss from a partnership business activity, complete items P3 and P9 in the **Business and professional items** section of this tax return in addition to item 13.

Net primary production amount / LOSS

Non-primary production

^KEO **^KEP** **^KEQ** Distribution from partnerships less foreign income **O** **^DGF** /

^KER **^KES** Share of net income from trusts less capital gains, foreign income and franked distributions **U** **^DGG** / **^DGI**

^KET **^KEU** Franked distributions from trusts **C** **^JIZ** /

Landcare operations expenses **J** **^ALD** /

^KEV **^KEW** **^KEX** **^KEY** Other deductions relating to amounts shown at **O**, **U** and **C** **Y** **^AMM** / **^GUC**

Show amounts of: Capital gains from trusts at item 18 on page 9 and Foreign income at item 19 or 20 on page 9-10.

Net non-primary production amount / LOSS

Share of credits from income and tax offsets

Share of credit for tax withheld where Australian business number not quoted **P** **^FZH** /

Share of franking credit from franked dividends **Q** **^AFA** /

Share of credit for tax file number amounts withheld from interest, dividends and unit trust distributions **R** **^GLG** /

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

Share of credit for tax paid by trustee **S** **^AFN** /

Share of credit for amounts withheld from foreign resident withholding **A** **^IGC** /

Share of National rental affordability scheme tax offset **B** **^JAQ** /

14 Personal services income (PSI)

Tax withheld – voluntary agreement **G** **^FZI** /

Tax withheld where Australian business number not quoted **H** **^FZJ** /

Tax withheld – labour hire or other specified payments **J** **^FZK** /

Net PSI – transferred from **A** item P1 on page 12 **A** **^FZL** / LOSS

15 Net income or loss from business

Primary production – transferred from **Y** item P8 on page 13

B **^AWX** LOSS

^KEZ **^KFA** **^KFB**

Non-primary production – transferred from **Z** item P8 on page 13

C **^AWY** LOSS

If you show a loss at **B** or **C** you must complete item P9 on page 14.

Tax withheld – voluntary agreement **D** **^FZM**

Tax withheld where Australian business number not quoted **W** **^FZN**

Tax withheld – foreign resident withholding **E** **^IGD**

Tax withheld – labour hire or other specified payments **F** **^FZO**

16 Deferred non-commercial business losses

Item **^KFC** **^KFD** **^KFE** must be completed before you complete this item. Your share of deferred losses from partnership activities **F** **^FZP**

^KFF **^KFG** **^KFH** Deferred losses from sole trader activities **G** **^FZQ**

Primary production deferred losses **I** **^IOH**

Non-primary production deferred losses **J** **^IOI**

17 Net farm management deposits or repayments

Deductible deposits **D** **^JIU**

Early repayments natural disaster **N** **^JIW**

Other repayments **R** **^JIX**

Net farm management deposits or repayments **E** **^BAV** LOSS

18 Capital gains

Did you have a capital gains tax event during the year? **G** **^FZS**

You must print **Y** at **G** if you had an amount of a capital gain from a trust.

Have you applied an exemption or rollover? **M** **^JZE** CODE **Y** for yes **^KAF** for no.

Net capital gain **A** **^AWG**

Total current year capital gains **H** **^BQV**

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

19 Foreign entities

Did you have either a direct or indirect interest in a controlled foreign company (CFC)? **I** **^BLT** or yes no.

CFC income **K** **^BLU**

Have you **ever**, either directly or indirectly, caused the transfer of property – including money – or services to a non-resident trust estate? **W** **^BLV** or yes no.

Transferor trust income **B** **^BLW**

20 Foreign source income and foreign assets or property

Assessable foreign source income **E**

Other net foreign employment income **T** LOSS

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

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

Net foreign rent **R** LOSS

Other net foreign source income **M** LOSS

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

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

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

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** Print **Y** for yes or **N** for no.

21 Rent

Gross rent **P**

Interest deductions **Q**

Capital works deductions **F**

Other rental deductions **U** **P** less (**Q** + **F** + **U**) Net rent LOSS

22 Bonuses from life insurance companies and friendly societies

W

23 Forestry managed investment scheme income

A

24 Other income

Type of income Category 1 **Y**

Category 2 **V**

Tax withheld – lump sum payments in arrears **E**

Taxable professional income **Z**

TOTAL SUPPLEMENT INCOME OR LOSS

Items 13 to 24 – add up the boxes for income amounts and deduct any loss amounts in the boxes. LOSS

Transfer this amount to **I** on page 3. ←

Deductions

D11 Deductible amount of undeducted purchase price of a foreign pension or annuity Y **^BWW** .00

D12 Personal superannuation contributions

Full name of fund Account number
 ^ARC **^GZG** **H** **^AMP** .00
 Fund Australian business number
 ^HEA
 Fund tax file number
 ^HEN

D13 Deduction for project pool D **^GTY** .00

D14 Forestry managed investment scheme deduction F **^IRN** .00

D15 Other deductions – not claimable at items D1 to D14 Election expenses E **^BYE** .00
 Description of claim
 ^BMI **^KFP** **^KFQ** **^KFR** Other deductions J **^BMK** .00

TOTAL SUPPLEMENT DEDUCTIONS Items **D11** to **D15** – add up the boxes and transfer this amount to **D** on page 3. .00

Tax offsets

T3 Superannuation contributions on behalf of your spouse Contributions paid **^BWY** .00 A **^BWX** .00
 You must also complete **Spouse details – married or de facto** on page 7.

T4 Zone or overseas forces R **^ATS** .00

T5 Total net medical expenses X **^KGB** .00
 Do these medical expenses only relate to disability aids, attendant care or aged care? YES **^KGQ**

T6 Invalid and Invalid Carer tax offset B **^BXE** .00

T7 Landcare and water facility Landcare and water facility tax offset brought forward from earlier income years T **^DTL** .00

T8 Other non-refundable tax offsets C **^AWP** .00 **^AMI** CLAIM TYPE

If you are entitled to a low-income tax offset, do not write it anywhere on your tax return. The ATO will calculate it for you.

T9 Other refundable tax offsets P **^KAB** .00 **^KAC** CODE

TOTAL SUPPLEMENT TAX OFFSETS Items **T3**, **T4**, **T6**, **T7**, **T8** and **T9** – add up the boxes. .00
 Transfer this amount to **T** on page 4. ←

Adjustment

A4 Amount on which family trust distribution tax has been paid X **^DTV** .00
 Read the information on **A4** in the supplement instructions before completing this item.

Credit for interest on tax paid

C1 Credit for interest on early payments – amount of interest L **^AJL**

P1 Personal services income (PSI)

Print **X** in the appropriate box.

Did you receive any personal services income?

YES Read on. **^IFP** **NO** Go to item **P2**.

Part A

Did you satisfy the results test?

NO Read on. **^GUW** **YES** Go to item **P2**.

Have you received a personal services business determination(s) that was in force for the whole of the period you earned PSI?

NO Read on. **^GUX** **YES** Go to item **P2**.

Did you receive 80% or more of your PSI from one source?

NO Read on. **^GUY** **YES** Go to part B.

If you received less than 80% of your PSI from each source for the whole of the period you earned PSI and you satisfied any of the following personal services business tests, indicate which business test(s) you satisfied. Print **X** in the appropriate box(es). Refer to the publication *Business and professional items 2015* before you complete this item.

Unrelated clients test **D1** **^FZW** Employment test **E1** **^FZX** Business premises test **F1** **^FZY** If you printed **X** at **D1**, **E1** or **F1**, go to item **P2** below; otherwise go to part B.

Part B

Do not show amounts at part B that were subject to foreign resident withholding. Show these at item **P8**.

PSI – voluntary agreement **M** **^FZZ** **.00**

PSI – where Australian business number not quoted **N** **^GAA** **.00**

PSI – labour hire or other specified payments **O** **^GAB** **.00**

PSI – other **J** **^GAC** **.00**

Deductions for payments to associates for principal work **K** **^GAD** **.00**

Total amount of other deductions against PSI **L** **^GAK** **.00**

Net PSI (**M** + **N** + **O** + **J**) less (**K** + **L**) **A** **.00** /

Transfer the amount at **A** above to **A** item **14** on page 8.

Complete items **P2** and **P3**. Do not show at item **P8** any amount you have shown at part B of item **P1**.

P2 Description of main business or professional activity

^ADQ

Industry code **A** **^AIC**

P3 Number of business activities

B **^GAM**

P4 Status of your business – print **X** in one box only.

Ceased business **C1**

Commenced business **C2** **^GWN**

P5 Business name of main business and Australian business number (ABN)

^AVO
 ABN **^EBN**

P6 Business address of main business

^AVY
 Suburb or town **^AJP** State **^AJX** **D** Postcode **^APD**

P7 Did you sell any goods or services using the internet?

^BWE **Q** Print **Y** for yes or **N** for no.

| Income | | Primary production | Non-primary production | Totals |
|---|----------------------|---------------------------------|------------------------|-----------------------------------|
| Gross payments where Australian business number not quoted | C ^GAN | -00 | D ^GAO | -00 |
| Gross payments subject to foreign resident withholding | | | B ^IGE | -00 |
| Gross payments – voluntary agreement | E ^GAP | -00 | F ^GAQ | -00 |
| Gross payments – labour hire or other specified payments | N ^GAR | -00 | O ^GAS | -00 |
| Assessable government industry payments | G ^BXL | -00 ^{TYPE} ^BXN | H ^BXM | -00 ^{TYPE} ^BXO |
| Other business income | I ^BXQ | -00 / | J ^BXR | -00 / |
| Total business income | | -00 / | | -00 / |
| Expenses | | | | |
| Opening stock | | -00 | | K ^AVH |
| Purchases and other costs | | -00 | | L ^BVW |
| Closing stock | | -00 | | M ^AVJ |
| Cost of sales (K + L – M) | | -00 / | | -00 / ^{TYPE} ^AMR |
| Foreign resident withholding expenses | | -00 | | U ^IFY |
| Contractor, subcontractor and commission expenses | | -00 | | F ^BLA |
| Superannuation expenses | | -00 | | G ^ADL |
| Bad debts | | -00 | | I ^ADN |
| Lease expenses | | -00 | | J ^ADO |
| Rent expenses | | -00 | | K ^ADT |
| Interest expenses within Australia | | -00 | | Q ^AGL |
| Interest expenses overseas | | -00 | | R ^ACO |
| Depreciation expenses | | -00 | | M ^AVU |
| Motor vehicle expenses | | -00 | | N ^AVT |
| Repairs and maintenance | | -00 | | O ^AVS |
| All other expenses | | -00 | | P ^AML |
| Total expenses Add up the I boxes for each column. | S ^BXV | -00 / | T ^BXW | -00 / |
| Reconciliation items | | | | |
| Section 40-880 deduction | | -00 | | A ^GTB |
| Business deduction for project pool | | -00 | | L ^BMX |
| Landcare operations and business deduction for decline in value of water facility | | -00 | | W ^BXX |
| Income reconciliation adjustments | | -00 / | | X ^FGB |
| Expense reconciliation adjustments | | -00 / | | H ^FGC |
| Net income or loss from business this year | B ^GTU | -00 / | C ^GTV | -00 / |
| Deferred non-commercial business losses from a prior year | D ^GTW | -00 | E ^GTX | -00 |
| Net income or loss from business | Y | -00 / | Z | -00 / |

Transfer the amounts at **Y** and **Z** to item 15 on page 9.

P9 Business loss activity details

Show details of up to three business activities in which you made a net loss this year. List them in order of size of loss – greatest first. If you print loss code **8** at **G**, **M** or **S** you must also complete item **16** on page 9.

Activity 1 Description of activity **D**

Industry code **E** Partnership (P) or sole trader (S) **F**

Type of loss **G** Reference for code 5 **C** **Y** / **A**

Deferred non-commercial business loss from a prior year **H** Net loss **I**

Activity 2 Description of activity **J**

Industry code **K** Partnership (P) or sole trader (S) **L**

Type of loss **M** Reference for code 5 **C** **Y** / **A**

Deferred non-commercial business loss from a prior year **N** Net loss **O**

Activity 3 Description of activity **P**

Industry code **Q** Partnership (P) or sole trader (S) **R**

Type of loss **S** Reference for code 5 **C** **Y** / **A**

Deferred non-commercial business loss from a prior year **T** Net loss **U**

P10 Small business entity simplified depreciation

Deduction for certain assets **A** Deduction for general small business pool **B**

Other business and professional items

P11 Trade debtors **E**

P12 Trade creditors **F**

P13 Total salary and wage expenses **G** **TYPE**

P14 Payments to associated persons **H**

P15 Intangible depreciating assets first deducted **I**

P16 Other depreciating assets first deducted **J**

P17 Termination value of intangible depreciating assets **D**

P18 Termination value of other depreciating assets **K**

P19 Trading stock election **P**

Print **Y** for yes or **leave blank**.

Hours taken to prepare and complete the Business and professional items section

S

Family Assistance consent

Complete this section only if you consent to use part or all of your 2015 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 benefit claimant on 30 June 2015 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 2015 and
- you expect to receive a tax refund for 2015 and
- you consent to use part or all of your tax refund to repay your spouse's Family Assistance debt.

Spouse's CRN **Z** **^GFB**

Important: You also need to provide your spouse's name, date of birth and their sex on page 7.

I consent to the ATO using part or all of my 2015 tax refund to repay any Family Assistance debt of my spouse, whose details I have provided on page 7. I have obtained my spouse's permission to quote their CRN.

Your signature Date Day Month Year

Taxpayer's declaration

Read and sign the declaration after completing your tax return, including the Supplementary section, Business and professional items section and other schedules if applicable.

I declare that:

- the information provided to my registered tax agent for the preparation of this tax return is true and correct, and
- I authorise my registered tax agent to lodge this tax return.

Taxpayer's signature Date Day Month Year

Important: The tax law imposes heavy penalties for giving false or misleading information.

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.

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

Tax agent's declaration

I,

declare that this tax return has been prepared in accordance with information supplied by the taxpayer, that the taxpayer has given me a declaration stating that the information provided to me is true and correct and that the taxpayer has authorised me to lodge the tax return.

Agent's signature Date Day Month Year Client's reference **^AWB**

Contact name **^ACR** Agent's telephone number Area code **^BLI** Telephone number **^BLJ** Agent's reference number **^AAE**