



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

Electronic form indicator

^JAZ

Your tax file number (TFN)

^AAD

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

Are you an Australian resident? ☐ Print **Y** for yes or **N** for no.

^AJY

Have you included any attachments? ☐ Print **Y** for yes or **N** for no.

Amendment tags

^IJH

^JGY

^JHD

Your name

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

^ABE

Surname or family name

^ABF

^BAW

Given names

^ABG

^BBB

Has any part of your name changed since completing your last tax return?

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

^BFG

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?

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

^BFH

^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.

Your date of birth

If you were under 18 years of age on 30 June 2017 you must complete item **A1** on page 5 of this tax return.

Date of death

^ARH

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.

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

Non-resident foreign income
(This field is for electronic lodgment only)

^KIT

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

TYPE

^KJZ

TYPE

^KJZ

TYPE

^KJZ

TYPE

^KJZ

TYPE

^KJZ

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

^IOV

^IPN -00

Taxable component

I ^IQR -00

CODE

^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 T1 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

^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

10 Gross interest

Tax file number amounts withheld from gross interest

M **^ADE** .00

Gross interest **L** **^AFZ** .00

11 Dividends

Tax file number amounts withheld from dividends

V **^ADI** .00

Unfranked amount **S** **^AGF** .00

Franked amount **T** **^AGG** .00

Franking credit **U** **^AGH** .00

12 Employee share schemes

Discount from taxed upfront schemes – eligible for reduction

D **^JEM** .00

Discount from taxed upfront schemes – not eligible for reduction

E **^JEN** .00

Discount from deferral schemes

F **^JEO** .00

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

G **^JEP** .00

Total Assessable discount amount

B **^JAM** .00

TFN amounts withheld from discounts

C **^JEW** .

Foreign source discounts

A **^JGA** .00

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.

LOSS .00

TOTAL INCOME OR LOSS

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

^IRT .00 **LOSS**

Deductions

D1 Work related car expenses

A **^AMV** .00 **CLAIM TYPE** **^ANI**

D2 Work related travel expenses

B **^AMA** .00

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

C **^AMB** .00 **CLAIM TYPE** **^ANJ**

D4 Work related self-education expenses

D **^AMC** .00 **CLAIM TYPE** **^BOO**

D5 Other work related expenses

E **^AMD** .00

D6 Low value pool deduction

^KEM **^KFI** **^KEN** **K** **^GTZ** .00

D7 Interest deductions

I **^JEE** .00

D8 Dividend deductions

H **^JEF** .00

D9 Gifts or donations

J **^AGI** .00

D10 Cost of managing tax affairs

M **^BMA** .00

D Only used by taxpayers completing the supplementary section

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

LOSS .00

TOTAL DEDUCTIONS

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

^IUA .00

SUBTOTAL

TOTAL INCOME OR LOSS less TOTAL DEDUCTIONS

LOSS .00

Losses

L1 Tax losses of earlier income years

Primary production losses carried forward from earlier income years

Q **^IKO** .00

Non-primary production losses carried forward from earlier income years

R **^IKP** .00

Primary production losses claimed this income year

F **^AMU** .00

Non-primary production losses claimed this income year

Z **^AMW** .00

TAXABLE INCOME OR LOSS

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

\$ **^ATY** .00 **LOSS**

Tax offsets

T1 Seniors and pensioners (includes self-funded retirees)

If you had a spouse during 2016–17 you must also complete Spouse details – married or de facto on page 7.

TAX OFFSET	TAX OFFSET	VETERAN	VETERAN
N	^BNC	Y	^GTQ
CODE	CODE	CODE	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 2016–17 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	^BOS
----------	-------------	-------	-------------

Half 2.0% levy exemption – number of days

W	^ASN	TYPE
----------	-------------	------

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 2016 to 30 June 2017, were you and all your dependants (including your spouse) – if you had any – covered by private patient HOSPITAL cover?

E	<input type="checkbox"/>	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 2016 to 30 June 2017 you must write 0 at A.

If you are liable for the surcharge for part of the period 1 July 2016 to 30 June 2017 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 2016 to 30 June 2017 you must write 365 at A.

If you had a spouse during 2016–17 (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 2016–17 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 -00	Your Australian Government rebate received	K ^JZU -00
Benefit code	L ^JZV	Tax claim code. Read the instructions.	CODE ^JZW

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

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

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

Adjustments

A1 Under 18

If you were under 18 years of age on 30 June 2017 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	TYPE ^AHX
---------------------------------	-------------------------

A2 Part-year tax-free threshold

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

Date	<table><tr><td>Day</td><td>Month</td><td>Year</td></tr><tr><td>^APA</td><td></td><td></td></tr></table>	Day	Month	Year	^APA			Months eligible for threshold	N ^APB
Day	Month	Year							
^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	CODE ^JAU
Other income from employment and business	G ^JDU -00	LOSS
Other deductions from business income	H ^JDV -00	

A4 Working holiday maker net income

D ^KKA -00

Income tests

You must complete this section.
If you had a spouse during 2016–17 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 amounts		Total reportable fringe benefit amounts (ELS Validation purpose only)	^FLO	.00
	Employers exempt from FBT under section 57A of the FBTA 1986	N		^KHY	.00
	Employers not exempt from FBT under section 57A of the FBTA 1986	W		^KIR	.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	
	Adjusted taxable income (ELS Validation purpose only)			^KFW	.00
	Estimated total income (ELS Validation purpose only)			^KFX	.00
	Estimated eligible income (ELS Validation purpose only)			^KFY	.00

Spouse details – married or de facto

If you had a spouse during 2016–17, 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 2016–17 print the name of your spouse on 30 June 2017 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 gender

Male ☐ Female ☐ Indeterminate ☐ **^GFF**

Period you had a spouse – married or de facto

Did you have a spouse for the full year – 1 July 2016 to 30 June 2017? **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 2016 and 30 June 2017.

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 2016–17 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

^FLT (ELS Validation purpose only)

Employers exempt from FBT under section 57A of the FBTA 1986 **R** **^KHZ** .00

Employers not exempt from FBT under section 57A of the FBTA 1986 **S** **^KIS** .00

Amount of Australian Government pensions and allowances (see **Q6 Australian Government pensions and allowances** in the instructions) that your spouse received in 2016–17 (exclude **exempt pension** income) **P** **^BNI** .00

Amount of exempt pension income (see **Spouse details – married or de facto** in the instructions) that your spouse received in 2016–17. Do not include any amount paid under the *Military Rehabilitation and Compensation Act 2004* **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

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

Supplementary section

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** **-00** /

Share of net income from trusts **L** **^BLC** **-00** / **^BLL**

Landcare operations and deduction for decline in value of water facility, fencing asset and fodder storage asset **I** **^BYI** **-00**

Other deductions relating to amounts shown at **N** and **L** **X** **^AMJ** **-00** / **^GUB** **TYPE**

Net primary production amount **-00** / **LOSS**

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.

Non-primary production

^KEO **^KEP** **^KEQ** Distribution from partnerships less foreign income **O** **^DGF** **-00** /

^KER **^KES** Share of net income from trusts less capital gains, foreign income and franked distributions **U** **^DGG** **-00** / **^DGI**

^KET **^KEU** Franked distributions from trusts **C** **^JIZ** **-00**

Landcare operations expenses **J** **^ALD** **-00**

^KEV **^KEW** **^KEX** **^KEY** Other deductions relating to amounts shown at **O**, **U** and **C** **Y** **^AMM** **-00** / **^GUC** **TYPE**

Net non-primary production amount **-00** / **LOSS**

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.

Partnership share of net small business income less deductions attributable to that share **D** **^KHL** **-00**

Trust share of net small business income less deductions attributable to that share **E** **^KHM** **-00**

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 foreign resident withholding amounts (excluding capital gains) **A** **^IGC**

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

Show amounts of:
Credit for foreign resident capital gains withholding from trusts at item 18.

14 Personal services income (PSI)

Tax withheld – voluntary agreement **G** **^FZI** **-00**

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

Tax withheld – labour hire or other specified payments **J** **^FZK** **-00**

Net PSI – transferred from **A** item P1 on page 12 **A** **^FZL** **-00** / **LOSS**

15 Net income or loss from businessPrimary production – transferred from **Y** item **P8** on page 13**B** **^AWX** **-00** **LOSS**Non-primary production – transferred from **Z** item **P8** on page 13**C** **^AWY** **-00** **LOSS**If you show a loss at **B** or **C** you must complete item **P9** on page 14.Net small business income **A** **^KHN** **-00**Tax withheld – voluntary agreement **D** **^FZM** **-00**Tax withheld where Australian business number not quoted **W** **^FZN**Tax withheld – foreign resident withholding (excluding capital gains) **E** **^IGD**Tax withheld – labour hire or other specified payments **F** **^FZO** **-00****16 Deferred non-commercial business losses**Item **^KFC** **^KFD** **^KFE** must be completed before you complete this item. **^KFF** **^KFG** **^KFH**

Your share of deferred losses from partnership activities

F **^FZP** **-00**

Deferred losses from sole trader activities

G **^FZQ** **-00**Primary production deferred losses **I** **^IOH** **-00**Non-primary production deferred losses **J** **^IOI** **-00****17 Net farm management deposits or repayments**Deductible deposits **D** **^JIU** **-00**Early repayments – natural disaster and drought **N** **^JIW** **-00**Other repayments **R** **^JIX** **-00**Net farm management deposits or repayments **E** **^BAV** **-00** **LOSS****18 Capital gains**

Did you have a capital gains tax event during the year?

G **^FZS** yes no.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** **Y** for yes for no.**^KAF**Net capital gain **A** **^AWG** **-00**Total current year capital gains **H** **^BQV** **-00**Net capital losses carried forward to later income years **V** **^BRA** **-00**Credit for foreign resident capital gains withholding amounts **X** **^KIC****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** **-00**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** **-00**

20 Foreign source income and foreign assets or property

Assessable foreign source income **E** **^FGA** -00

Other net foreign employment income **T** **^JEX** -00 / LOSS

Net foreign pension or annuity income WITHOUT an undeducted purchase price **L** **^JFL** -00 / LOSS

Net foreign pension or annuity income WITH an undeducted purchase price **D** **^BYD** -00 / LOSS

Net foreign rent **R** **^JAG** -00 / LOSS

^KFJ **^KFK** Other net foreign source income **M** **^AWK** -00 / LOSS

Australian franking credits from a New Zealand franking company **F** **^IFW** -00

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** **^JEY** -00 / LOSS

Exempt foreign employment income **N** **^AWH** -00

Foreign income tax offset **O** **^AWJ**

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. **^BLX**

21 Rent

Gross rent **P** **^AFS** -00

Interest deductions **Q** **^AKA** -00

Capital works deductions **F** **^GCG** -00

Other rental deductions **U** **^AKB** -00

P less (**Q** + **F** + **U**) Net rent -00 / LOSS

22 Bonuses from life insurance companies and friendly societies

W **^AGZ** -00

23 Forestry managed investment scheme income

A **^IRR** -00

24 Other income

Type of income	Category 1	^CZC	^DHT	^KFS	^KFL	^KFM	Y ^CZD -00
	Category 2	^CZE	^DHU	^KFN	^KFO		V ^CZF -00

Tax withheld – lump sum payments in arrears **E** **^BLY** -00

Taxable professional income **Z** **^AWI** -00

TOTAL SUPPLEMENT INCOME OR LOSS

Items **13** to **24** – add up the boxes for income amounts and deduct any loss amounts in the boxes. -00 / 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 **I** 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 for disability aids, attendant care or aged care **X** **^KGB** **-00**

T6 Invalid and invalid carer **B** **^BXE** **-00**

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

T8 Early stage venture capital limited partnership **K** **^KIB** **-00**

T9 Early stage investor **L** **^KID** **-00**

T10 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 ATO will calculate it for you.

C **^AWP** **-00**

CLAIM TYPE

T11 Other refundable tax offsets **P** **^KAB** **-00**

CODE

TOTAL SUPPLEMENT TAX OFFSETS

Items **T3**, **T4**, **T6**, **T7**, **T8**, **T9**, **T10** and **T11** – add up the **N** boxes.

-00

Transfer this amount to **T** on page 4.

Adjustment

A5 Amount on which family trust distribution tax has been paid

Read the information on **A5** in the supplement instructions before completing this item.

X **^DTV** **-00**

Credit for interest on tax paid

C1 Credit for interest on early payments – amount of interest

L **^AJL**

Business and professional items section

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?

☒ **P 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?

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

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

☒ **Q 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 2017* 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 **^EBN**

P6 Business address of main business

^AVY **^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.

P8 Business income and expenses

Income		Primary production		Non-primary production		Totals	
Gross payments where Australian business number not quoted	C ^GAN -00	D ^GAO -00					-00
Gross payments subject to foreign resident withholding (excluding capital gains)		B ^IGE -00					-00
Gross payments – voluntary agreement	E ^GAP -00	F ^GAQ -00					-00
Gross payments – labour hire or other specified payments	N ^GAR -00	O ^GAS -00					-00
Assessable government industry payments	G ^BXL -00	H ^BXM -00	TYPE ^BXN	TYPE ^BXO			-00
Other business income	I ^BXQ -00	J ^BXR -00					-00
Total business income	-00	-00					-00
Expenses							
Opening stock	-00	-00	K ^AVH -00				
Purchases and other costs	-00	-00	L ^BVW -00				
Closing stock	-00	-00	M ^AVJ -00	TYPE ^AMR			
Cost of sales (K + L – M)	-00	-00					-00
Foreign resident withholding expenses (excluding capital gains)		-00	U ^IFY -00				
Contractor, subcontractor and commission expenses	-00	-00	F ^BLA -00				
Superannuation expenses	-00	-00	G ^ADL -00				
Bad debts	-00	-00	I ^ADN -00				
Lease expenses	-00	-00	J ^ADO -00				
Rent expenses	-00	-00	K ^ADT -00				
Interest expenses within Australia	-00	-00	Q ^AGL -00				
Interest expenses overseas	-00	-00	R ^ACO -00				
Depreciation expenses	-00	-00	M ^AVU -00				
Motor vehicle expenses	-00	-00	N ^AVT -00	TYPE ^AMO			
Repairs and maintenance	-00	-00	O ^AVS -00				
All other expenses	-00	-00	P ^AML -00				
Total expenses Add up the boxes for each column.	S ^BXV -00	T ^BXW -00					-00
Reconciliation items							
Section 40-880 deduction	-00	-00	A ^GTB -00				
Business deduction for project pool	-00	-00	L ^BMX -00				
Landcare operations and business deduction for decline in value of water facility, fencing asset and fodder storage asset	-00	-00	W ^BXX -00				
Income reconciliation adjustments	-00	-00	X ^FGB -00				-00
Expense reconciliation adjustments	-00	-00	H ^FGC -00				-00
Net income or loss from business this year	B ^GTU -00	C ^GTV -00					-00
Deferred non-commercial business losses from a prior year	D ^GTW -00	E ^GTX -00					-00
Net income or loss from business	Y -00	Z -00					-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 ^GAU		
Industry code	E ^GAV	Partnership (P) or sole trader (S)	F ^GAW	
Type of loss	G ^GAX Reference for code 5	Code	Year	Number
		C ^ILK	Y ^ILQ	A ^ILN
Deferred non-commercial business loss from a prior year	H ^GTR	-00	Net loss	I ^GAY -00

Activity 2	Description of activity	J ^GAZ		
Industry code	K ^GBA	Partnership (P) or sole trader (S)	L ^GBB	
Type of loss	M ^GBD Reference for code 5	Code	Year	Number
		C ^ILL	Y ^ILR	A ^ILO
Deferred non-commercial business loss from a prior year	N ^GTS	-00	Net loss	O ^GBE -00

Activity 3	Description of activity	P ^GBF		
Industry code	Q ^GBG	Partnership (P) or sole trader (S)	R ^GBH	
Type of loss	S ^GBI Reference for code 5	Code	Year	Number
		C ^ILM	Y ^ILS	A ^ILP
Deferred non-commercial business loss from a prior year	T ^GTT	-00	Net loss	U ^GBJ -00

P10 Small business entity simplified depreciation

Deduction for certain assets

A **^GTC** **-00**

Deduction for general small business pool

B **^GTD** **-00****Other business and professional items****P11 Trade debtors****E** **^ATF** **-00****P12 Trade creditors****F** **^ATI** **-00****P13 Total salary and wage expenses****G** **^AVN** **-00** / **TYPE** **^BWR****P14 Payments to associated persons****H** **^AVQ** **-00****P15 Intangible depreciating assets first deducted****I** **^GTO** **-00****P16 Other depreciating assets first deducted****J** **^GSZ** **-00****P17 Termination value of intangible depreciating assets****D** **^GTP** **-00****P18 Termination value of other depreciating assets****K** **^GTA** **-00****P19 Trading stock election****P** **^ALA**Print **Y** for yes or **leave blank**.**Hours taken to prepare and complete the Business and professional items section****S** **^DYF**

Family Assistance consent

Complete this section only if you consent to use part or all of your 2017 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 2017 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 2017 and
- you expect to receive a tax refund for 2017 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 gender on page 7.

I consent to the ATO using part or all of my 2017 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
<input type="text"/>	<input type="text"/>	<input type="text"/>

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
<input type="text"/>	<input type="text"/>	<input type="text"/>

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
<input type="text"/>	<input type="text"/>	<input type="text"/>

Client's reference

^AWB	<input type="text"/>
-------------	----------------------

Contact name

^ACR	<input type="text"/>
-------------	----------------------

Agent's telephone number

Area code	<input type="text"/>
^BLI	<input type="text"/>

Telephone number

^BLJ	<input type="text"/>
-------------	----------------------

Agent's reference number

^AAE	<input type="text"/>
-------------	----------------------