







## Income – excluding foreign income

### 5 Business income and expenses

WHOLE DOLLARS ONLY

Income	Primary production	Non-primary production	Totals
Gross payments where ABN not quoted <b>C</b>	<input type="text"/>	<b>D</b> <input type="text"/>	<input type="text"/>
Gross payments subject to foreign resident withholding <b>B</b>		<input type="text"/>	<input type="text"/>
Assessable government industry payments <b>E</b>	<input type="text"/> / <input type="text"/> <small>CODE</small>	<b>F</b> <input type="text"/> / <input type="text"/> <small>CODE</small>	<input type="text"/>
Other business income <b>G</b>	<input type="text"/> / <input type="text"/>	<b>H</b> <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>
<b>Total business income</b>	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>

#### Expenses

Foreign resident withholding expenses <b>P</b>		<input type="text"/>	<input type="text"/>
Contractor, sub-contractor and commission expenses <b>C</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Superannuation expenses <b>D</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Cost of sales <b>E</b>	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>
Bad debts <b>F</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Lease expenses <b>G</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Rent expenses <b>H</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total interest expenses <b>I</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total royalty expenses <b>J</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Depreciation expenses <b>K</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Motor vehicle expenses <b>L</b>	<input type="text"/>	<input type="text"/>	<input type="text"/> / <input type="text"/> <small>CODE</small>
Repairs and maintenance <b>M</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
All other expenses <b>N</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Total expenses – labels P to N</b>	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>	<b>O</b> <input type="text"/> / <input type="text"/>

#### Reconciliation items

Add: Income reconciliation adjustments <b>A</b>	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>
Add: Expense reconciliation adjustments <b>B</b>	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>
<b>Net income or loss from business</b> <b>Q</b>	<input type="text"/> / <input type="text"/>	<b>R</b> <input type="text"/> / <input type="text"/>	<b>S</b> <input type="text"/> / <input type="text"/>

### 6 Tax withheld

Tax withheld where ABN not quoted **T** , ,  ~~·~~ ~~×~~

Credit for tax withheld – foreign resident withholding **U** , ,  ~~·~~ ~~×~~



**8 Partnerships and trusts**

**Primary production**

Distribution from partnerships **A** , , ,  .~~00~~ /

Share of net income from trusts **Z** , , ,  .~~00~~ /

Deductions relating to amounts shown at **A** and **Z** **S** , , ,  .~~00~~

Net primary production amount  .~~00~~ /

**Non-primary production**

Distribution from partnerships, less foreign income **B** , , ,  .~~00~~ /

Share of net income from trusts, less capital gains, foreign income and franked distributions **R** , , ,  .~~00~~ /

Deductions relating to amounts shown at **B** and **R** **T** , , ,  .~~00~~

Franked distributions from trusts **F** , ,  .~~00~~

Deductions relating to franked distributions from trusts in label **F** **G** , ,  .~~00~~

Net non-primary production amount  .~~00~~ /

Distributions of foreign income must be included at item 22 or 23.

**Share of credits from income**

Share of credit for tax withheld where ABN not quoted **C** , ,  .~~00~~

Share of franking credits from franked distributions **D** , ,  .

Share of credit for TFN amounts withheld from interest, dividends and unit trust distributions **E** , ,  .

Credit for TFN amounts withheld from payments from closely held trusts **O** , ,  .

Share of credit for tax withheld from foreign resident withholding **U** , ,  .~~00~~

**9 Rent**

Gross rent **F**  .~~00~~

Interest deductions **G**  .~~00~~

Capital works deductions **X**  .~~00~~

Other rental deductions **H**  .~~00~~

Net rent  .~~00~~ /

**10 Forestry managed investment scheme income**

**Q**  .~~00~~

**11 Gross interest** – including Australian Government loan interest

**J**  .~~00~~

TFN amounts withheld from gross interest **I** , ,  .

**12 Dividends**

Unfranked amount **K**  .~~00~~

Franked amount **L**  .~~00~~

Franking credit **M**  .~~00~~

TFN amounts withheld from dividends **N** , ,  .

**14 Other Australian income** – give details

Type of income

**O**  .~~00~~ /

**15 Total of items 5 to 14**

Add up the  boxes.  .~~00~~ /

Partnership TFN        

## Deductions

**16 Deductions relating to Australian investment income** **P**    ,    ,      **17 Forestry managed investment scheme deduction** **D**    ,    ,      **18 Other deductions** – show only deductions not claimable at any other item

Name of each item of deduction

         

Amount

          ,    ,                        ,    ,     **Q**    ,    ,     **19 Total of items 16 to 18**  ,    ,    ,    **20 Net Australian income or loss** Subtract item 19 from item 15. **\$**    ,    ,    ,     

## Foreign income

**22 Attributed foreign income**

Did you have overseas branch operations or a direct or indirect interest in a foreign trust, foreign company, controlled foreign entity or transferor trust?

**S** Yes  No 

Listed country

**M**    ,    ,    

Section 404 country

**U**    ,    ,    

Unlisted country

**X**    ,    ,    If you answered **Yes** at label **S**, complete and attach an *International dealings schedule 2013*.**23 Other assessable foreign source income** – other than income shown at item 22Gross **B**    ,    ,    ,      Net **V**    ,    ,     Foreign income tax offset **Z**   ,    ,    Also include at label **D** Australian franking credits from a New Zealand franking company that you have received indirectly through a partnership or trust.

Australian franking credits from a New Zealand franking company

**D**    ,    ,    **24 Total of items 20 to 23** Total net income or loss – add the  boxes.    ,    ,    ,    

## Overseas transactions / thin capitalisation

### 29 Overseas transactions

Was the aggregate amount of your transactions or dealings with international related parties (including the value of any property/service transferred or the balance of any loans) greater than \$2 million?

**W** Yes  No

Did the thin capitalisation provisions apply? **O** Yes  No

Interest expenses overseas **D**  ,    ,     ,     .~~∞~~

Royalty expenses overseas **E**  ,    ,     ,     .~~∞~~

If you answered **Yes** at label **W** or **O** or completed **D** or **E**, complete and attach the *International dealings schedule 2013*.

### Transactions with specified countries

Did you directly or indirectly send to, or receive from, one of the countries specified in the instructions, any funds or property or

Do you have the ability or expectation to control, whether directly or indirectly, the disposition of any funds, property, assets or investments located in, or located elsewhere but controlled or managed from one of those countries?

**C** Yes  No

### 30 Personal services income

Does your income include an individual's personal services income? **N** Yes  No

Total amount of PSI included at item 5 income labels **A**  ,    ,     ,     .~~∞~~

Total amount of deductions against PSI included at item 5 expense labels **B**  ,    ,     ,     .~~∞~~

Did you satisfy the results test in respect of any individual? **C** Yes  No

Do you hold a personal services business (PSB) determination in respect of any individual? **D** Yes  No

For any individual for whom you did not satisfy the results test or hold a PSB determination, and each source of their PSI income yielded less than 80% of their total PSI, indicate if you satisfied any of the following personal services business tests – print X in the appropriate box(es).

Unrelated clients test **E1**

Employment test **E2**

Business premises test **E3**

## Taxation of financial arrangements

### 31 Taxation of financial arrangements (TOFA)

Did you make a gain, loss or transitional balancing adjustment from a financial arrangement subject to the TOFA rules? **L** Yes  No

Total TOFA gains **M**  ,    ,     ,     .~~∞~~

Total TOFA losses **N**  ,    ,     ,     .~~∞~~

TOFA transitional balancing adjustment **O**  ,    ,     ,     .~~∞~~ /

TOFA gains from unrealised movements in the value of financial arrangements **P**  ,    ,     ,     .~~∞~~

## Key financial information

**32 All current assets** **F**    ,     ,     ,     .~~∞~~

**33 Total assets** **G**    ,     ,     ,     .~~∞~~

**34 All current liabilities** **I**    ,     ,     ,     .~~∞~~

**35 Total liabilities** **J**    ,     ,     ,     .~~∞~~

# Business and professional items

The following items must be filled in for all partnerships carrying on a business.

## 36 Business name of main business

Grid for business name input

## 37 Business address of main business

Grid for business address input, including suburb/town, state/territory, and postcode.

38 Opening stock C [ ]

43 Total salary and wage expenses L [ ] CODE

39 Purchases and other costs B [ ]

44 Payments to associated persons M [ ]

40 Closing stock D [ ] CODE

45 Fringe benefit employee contributions T [ ]

41 Trade debtors E [ ]

46 Trading stock election Yes [ ] No [ ]

42 Trade creditors H [ ]

## 47 Capital allowances

### Depreciating assets first deducted in this income year

Intangible depreciating assets first deducted A \$ [ ]

Other depreciating assets first deducted B \$ [ ]

Have you self-assessed the effective life of any of these assets? C Yes [ ] No [ ]

### For all depreciating assets

Did you recalculate the effective life for any of your assets this income year? D Yes [ ] No [ ]

Total adjustable values at end of income year E \$ [ ]

Assessable balancing adjustments on the disposal of intangible depreciating assets F \$ [ ]

Deductible balancing adjustments on the disposal of intangible depreciating assets G \$ [ ]

Termination value of intangible depreciating assets H \$ [ ]

Termination value of other depreciating assets I \$ [ ]

Deduction for project pool J \$ [ ]

Section 40-880 deduction K \$ [ ]

## 48 Small business entity simplified depreciation

Deduction for certain assets (costing less than \$6,500) A [ ]

Deduction for general small business pool B [ ]

## 49 National rental affordability scheme

National rental affordability scheme tax offset entitlement F [ ]





**51 Statement of distribution – continued**

**PARTNER 2**

Name in full of each partner and TFN or postal address – if the partner is a trustee, including a trustee company, show the name of the trust not the name of the trustee.

**INDIVIDUAL NAME**

Title: Mr  Mrs  Miss  Ms  Other

Surname or family name

First given name

**OR**

**NON-INDIVIDUAL NAME (company, partnership, trust etc.)**

**Postal address**

Suburb/town

State/territory     (Australia only)  
Postcode     (Australia only)

Country if outside Australia

**Tax file number (TFN)**

Share of income	Primary production	<b>A</b> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <del>/</del> <input type="checkbox"/>
	Non-primary production	<b>B</b> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <del>/</del> <input type="checkbox"/>
Credit for tax withheld where ABN not quoted		<b>C</b> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <del>.</del> <input type="checkbox"/>
Franked distributions		<b>L</b> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <del>.</del> <input type="checkbox"/>
Franking credit		<b>D</b> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
TFN amounts withheld		<b>E</b> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Share of credit for TFN amounts withheld from payments from closely held trusts		<b>O</b> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Credit for tax withheld – foreign resident withholding		<b>F</b> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <del>.</del> <input type="checkbox"/>
Australian franking credits from a New Zealand franking company		<b>G</b> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <del>.</del> <input type="checkbox"/>
Share of National rental affordability scheme tax offset		<b>I</b> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Share of net financial investment income or loss		<b>J</b> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <del>.</del> <input type="checkbox"/> <input type="checkbox"/>
Share of net rental property income or loss		<b>K</b> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <del>.</del> <input type="checkbox"/> <input type="checkbox"/>

**51 Statement of distribution – continued****PARTNER 3**

Name in full of each partner and TFN or postal address – if the partner is a trustee, including a trustee company, show the name of the trust not the name of the trustee.

**INDIVIDUAL NAME**

Title: Mr  Mrs  Miss  Ms  Other

Surname or family name

First given name 
 Other given names

**OR**  
**NON-INDIVIDUAL NAME (company, partnership, trust etc.)**

**Postal address**

Suburb/town

State/territory  
  
 (Australia only)

Postcode  
  
 (Australia only)

Country if outside Australia

Tax file number (TFN)

- |   |   |  |
|---|---|--|
| Share of income   | { | Primary production <b>A</b> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> - <del>xx</del> / <input type="checkbox"/><br>Non-primary production <b>B</b> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> - <del>xx</del> / <input type="checkbox"/> |
| Credit for tax withheld where ABN not quoted                                    |   | <b>C</b> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> - <del>xx</del>   |
| Franked distributions   |   | <b>L</b> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> - <del>xx</del>   |
| Franking credit   |   | <b>D</b> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/>   |
| TFN amounts withheld  |   | <b>E</b> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/>   |
| Share of credit for TFN amounts withheld from payments from closely held trusts |   | <b>O</b> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/>   |
| Credit for tax withheld – foreign resident withholding                          |   | <b>F</b> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> - <del>xx</del>   |
| Australian franking credits from a New Zealand franking company                 |   | <b>G</b> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> - <del>xx</del>   |
| Share of National rental affordability scheme tax offset                        |   | <b>I</b> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/>   |
| Share of net financial investment income or loss                                |   | <b>J</b> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> - <del>xx</del> / <input type="checkbox"/>  |
| Share of net rental property income or loss                                     |   | <b>K</b> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> - <del>xx</del> / <input type="checkbox"/>  |





51 Statement of distribution – continued

PARTNER 4

Name in full of each partner and TFN or postal address – if the partner is a trustee, including a trustee company, show the name of the trust not the name of the trustee.

INDIVIDUAL NAME

Title: Mr Mrs Miss Ms Other

Surname or family name

Grid for surname or family name

First given name

Grid for first given name

Other given names

Grid for other given names

OR

NON-INDIVIDUAL NAME (company, partnership, trust etc.)

Grid for non-individual name line 1

Grid for non-individual name line 2

Postal address

Grid for postal address line 1

Grid for postal address line 2

Suburb/town

Grid for suburb/town

State/territory

Grid for state/territory (Australia only)

Postcode

Grid for postcode (Australia only)

Country if outside Australia

Grid for country if outside Australia

Tax file number (TFN)

Grid for tax file number

Share of income

Primary production

Form A: Grid for primary production share of income

Non-primary production

Form B: Grid for non-primary production share of income

Credit for tax withheld where ABN not quoted

Form C: Grid for credit for tax withheld where ABN not quoted

Franked distributions

Form L: Grid for franked distributions

Franking credit

Form D: Grid for franking credit

TFN amounts withheld

Form E: Grid for TFN amounts withheld

Share of credit for TFN amounts withheld from payments from closely held trusts

Form O: Grid for share of credit for TFN amounts withheld

Credit for tax withheld – foreign resident withholding

Form F: Grid for credit for tax withheld – foreign resident withholding

Australian franking credits from a New Zealand franking company

Form G: Grid for Australian franking credits from a New Zealand franking company

Share of National rental affordability scheme tax offset

Form I: Grid for share of National rental affordability scheme tax offset

Share of net financial investment income or loss

Form J: Grid for share of net financial investment income or loss

Share of net rental property income or loss

Form K: Grid for share of net rental property income or loss



