

INCOME continued

15 Net income or loss from business

To complete this item, you need to read and complete the *Business and professional items schedule for individuals 2013*. You cannot lodge a paper return. You must lodge your tax return using *e-tax* or a registered tax agent.

16 Deferred non-commercial business losses

To complete this item, you need to read and complete the *Business and professional items schedule for individuals 2013*. You cannot lodge a paper return. You must lodge your tax return using *e-tax* or a registered tax agent.

17 Net farm management deposits or repayments

Deductible deposits **D** .00

Early repayments exceptional circumstances **C** .00

Early repayments natural disaster **N** .00

Other repayments **R** .00

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

18 Capital gains

Did you have a capital gains tax event during the year? **G** NO YES You must print in the YES box at **G** if you had an amount of capital gains from a trust.

Have you applied an exemption or rollover? **M** NO YES CODE

Net capital gain **A** .00

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

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

19 Foreign entities

Did you have either a direct or indirect interest in a controlled foreign company (CFC)? **I** NO YES CFC income **K** .00

Have you ever, either directly or indirectly, caused the transfer of property – including money – or services to a non-resident trust estate? **W** NO YES Transferor trust income **B** .00

20 Foreign source income and foreign assets or property

Assessable foreign source income **E** .00

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

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

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

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

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

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

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

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

Exempt foreign employment income **N** .00

Foreign income tax offset **O** .

During the year did you own, or have an interest in, assets located outside Australia which had a total value of AUD\$50,000 or more? **P** NO YES

INCOME continued

21	Rent	Gross rent P <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	P
		Interest deductions Q <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Q
		Capital works deductions F <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	F
		Other rental deductions U <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	U
		Net rent <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Net rent
			P less (Q + F + U)
			↓
			LOSS <input type="text"/>

22	Bonuses from life insurance companies and friendly societies	W <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	W
23	Forestry managed investment scheme income	A <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	A
24	Other income	Type of income { Category 1 <input type="text"/>	Y <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
		Category 2 <input type="text"/>	V <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
		Tax withheld – lump sum payments in arrears E <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	E
		Taxable professional income Z <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Z

TOTAL SUPPLEMENT INCOME OR LOSS	<p>For the amounts in the right-hand column at items 13 to 24 add up all the income amounts and deduct any loss amounts.</p> <p style="text-align: center;">Transfer this amount to I on page 3 of your tax return.</p>	<p>\$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p style="text-align: right;">LOSS <input type="text"/></p>
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DEDUCTIONS

D11	Deductible amount of undeducted purchase price of a foreign pension or annuity	Y <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Y
D12	Personal superannuation contributions		
	Full name of fund <input type="text"/>	Account number <input type="text"/>	H <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Fund Australian business number <input type="text"/>		
	Fund tax file number <input type="text"/>		
D13	Deduction for project pool	D <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	D
D14	Forestry managed investment scheme deduction	F <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	F
D15	Other deductions – not claimable at items D1 to D14 or elsewhere on your tax return		
	Description of claim <input type="text"/>	Election expenses E <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	E
		Other deductions J <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	J

TOTAL SUPPLEMENT DEDUCTIONS	<p>Add up all the deduction amounts in the right-hand column.</p> <p style="text-align: center;">Transfer this amount to D on page 4 of your tax return.</p>	<p>\$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p>
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TAX OFFSETS



T4 Superannuation contributions on behalf of your spouse Contributions paid .00 **A** .00
 Tax offsets – do not show cents
 You must also complete **Spouse details – married or de facto** on pages 8–9 of your tax return.

T5 Zone or overseas forces **R** .00

T6 Total net medical expenses .00

T7 Dependent (invalid and carer) **B** .00

T8 Landcare and water facility Landcare and water facility tax offset brought forward from earlier years **T** .00

T9 Net income from working – supplementary section **M** .00 ^{LOSS} **We use this amount to work out your mature age worker tax offset entitlement. Do not include it in your total supplement tax offsets below.**

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 Tax Office will calculate for you. **C** .00 ^{CLAIM TYPE}

T11 Other refundable tax offsets **P** .00 ^{CODE}

TOTAL SUPPLEMENT TAX OFFSETS Add up all the tax offset amounts at items **T4**, **T5**, **T7**, **T8**, **T10** and **T11**. \$.00
 Transfer this amount to page 5 of your tax return at **T** ←

ADJUSTMENT

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

CREDIT FOR INTEREST ON TAX PAID

C1 Credit for interest on early payments – amount of interest **L** .00

What to do when you have completed this supplementary section

- Make sure you answer **YES** at *Taxpayer's declaration* question **1** on page 10 of your tax return.
- Attach your supplementary section to page 10 of your tax return.

For more information, read the **Checklist** and the subsequent pages in *Individual tax return instructions 2013*.

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