



# Tax return for individuals (supplementary section)

**2010**

1 July 2009 to 30 June 2010

Use *TaxPack 2010 supplement* to fill in this tax return. Please print neatly in **BLOCK LETTERS** with a black or blue ballpoint pen only. Do not use correction fluid or tape. Print one letter or number in each box. Print  in appropriate boxes. Complete your details carefully to avoid delays in processing your tax return.

**Your tax file number (TFN)**

See the **Privacy** note in the *Taxpayer's declaration* on page 12 of your *Tax return for individuals 2010*.

**Your name**

Print your full name.

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

Surname or family name

Given names

## **INCOME**

Pages s2–8 in *TaxPack 2010 supplement* will help you to fill in the following items correctly.

### 13 Partnerships and trusts

Include any deferred non-commercial business losses from a prior year at **X** or **Y** as appropriate and insert the relevant code in the **TYPE** box.

#### Primary production

Distribution from partnerships **N** .00

Distribution from trusts **L** .00

Landcare operations and deduction for decline in value of water facility **I** .00

Other deductions relating to distribution **X** .00  **TYPE**

If you have a net loss from a partnership business activity, complete items **P3** and **P9** in the *Business and professional items schedule for individuals 2010* in addition to item **13**.

#### Non-primary production

Net primary production distribution

.00 **LOSS** 

Distribution from partnerships, less foreign income **O** .00

Distribution from trusts, less net capital gains and foreign income **U** .00

Landcare operations expenses **J** .00

Other deductions relating to distributions shown at **O** and **U** **Y** .00  **TYPE**

Show distributions of:  
■ net capital gains at item **18** and  
■ foreign income at item **19** or **20**.

#### Share of credits from income and tax offsets

Net non-primary production distribution

.00 **LOSS** 

Share of credit for tax withheld where Australian business number not quoted **P** .00

Share of franking credit from franked dividends **Q** .00

Share of credit for tax file number amounts withheld from interest, dividends, and unit trust distributions **R** .00

Share of credit for tax paid by trustee **S** .00

Share of credit for amounts withheld from foreign resident withholding **A** .00

Share of National rental affordability scheme tax offset **B** .00

### 14 Personal services income (PSI)

Tax withheld – voluntary agreement **G** .00

Tax withheld where Australian business number not quoted **H** .00

Tax withheld – labour hire or other specified payments **J** .00

To complete this item, you must have read the publication *Business and professional items 2010* and completed the *Business and professional items schedule for individuals 2010*. Attach the schedule to page 3 of your tax return.

Net PSI – transferred from **A** on your *Business and professional items schedule for individuals 2010*

.00 **LOSS**

**15 Net income or loss from business**

To complete this item, you must have read the publication *Business and professional items 2010* and completed the *Business and professional items schedule for individuals 2010*. Attach the schedule to page 3 of your tax return.

**Y** Primary production – transferred from item **P8** on your *Business and professional items schedule for individuals 2010*

**Z** Non-primary production – transferred from item **P8** on your *Business and professional items schedule for individuals 2010*

Tax withheld – voluntary agreement **D** [ ][ ][ ][ ] , [ ][ ][ ][ ] .00

Tax withheld where Australian business number not quoted **W** [ ][ ][ ][ ] , [ ][ ][ ][ ] . [ ][ ][ ]

Tax withheld – foreign resident withholding **E** [ ][ ][ ][ ] , [ ][ ][ ][ ] . [ ][ ][ ]

Tax withheld – labour hire or other specified payments **F** [ ][ ][ ][ ] , [ ][ ][ ][ ] .00

**B** [ ][ ][ ][ ][ ] , [ ][ ][ ][ ][ ] .00 LOSS

**C** [ ][ ][ ][ ][ ] , [ ][ ][ ][ ][ ] .00 LOSS

If you show a loss at **B** or **C** you must complete item **P9** in the *Business and professional items schedule for individuals 2010*.

**16 Deferred non-commercial business losses**

Your share of deferred losses from partnership activities **F** [ ][ ][ ][ ] , [ ][ ][ ][ ] .00

Deferred losses from sole trader activities **G** [ ][ ][ ][ ] , [ ][ ][ ][ ] .00

Item **P9** in the *Business and professional items schedule for individuals 2010* must be completed before you complete this item.

Primary production deferred losses **I** [ ][ ][ ][ ][ ] , [ ][ ][ ][ ][ ] .00

Non-primary production deferred losses **J** [ ][ ][ ][ ][ ] , [ ][ ][ ][ ][ ] .00

**17 Net farm management deposits or withdrawals**

**E** [ ][ ][ ][ ][ ] , [ ][ ][ ][ ][ ] .00 LOSS

**18 Capital gains** Did you have a capital gains tax event during the year? **G** **NO** [ ] **YES** [ ] You must print **X** in the **YES** box at **G** if you received a distribution of a capital gain from a trust.

Did this CGT event relate to a forestry managed investment scheme interest that you held other than as an initial participant? **Q** **NO** [ ] **YES** [ ]

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

Did you have an interest in a foreign investment fund (FIF) or a foreign life assurance policy (FLP)? **J** **NO** [ ] **YES** [ ]

FIF and FLP income **C** [ ][ ][ ][ ][ ] , [ ][ ][ ][ ][ ] .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 company that you have received indirectly through a partnership or trust distribution.

Australian franking credits from a New Zealand company **F** [ ][ ][ ][ ][ ] , [ ][ ][ ][ ][ ] .00 LOSS

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

Pages s27–35 in *TaxPack 2010 supplement* will help you to fill in the following items correctly.

<b>21 Rent</b>	Gross rent	<b>P</b>	<input type="text"/>	.00	$P \text{ less } (Q + F + U)$	<input type="text"/> <small>LOSS</small>							
	Interest deductions	<b>Q</b>	<input type="text"/>	.00									
	Capital works deductions	<b>F</b>	<input type="text"/>	.00									
	Other rental deductions	<b>U</b>	<input type="text"/>	.00									
	Net rent	<b>Net rent</b>	<input type="text"/>	.00									
<b>22 Bonuses from life insurance companies and friendly societies</b>		<b>W</b>	<input type="text"/>	.00									
<b>23 Forestry managed investment scheme income</b>		<b>A</b>	<input type="text"/>	.00									
<b>24 Other income</b>	Type of income	Category 1	<input type="text"/>								<b>Y</b>	<input type="text"/>	.00
		Category 2	<input type="text"/>								<b>V</b>	<input type="text"/>	.00
	Tax withheld – lump sum payments in arrears	<b>E</b>	<input type="text"/>	.00									
	Taxable professional income	<b>Z</b>	<input type="text"/>	.00									

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

# DEDUCTIONS

Pages s35–45 in *TaxPack 2010 supplement* will help you to claim your deductions correctly.

<b>D11 Australian film industry incentives</b>	<b>G</b>	<input type="text"/>	.00											
<b>D12 Deductible amount of undeducted purchase price of a foreign pension or annuity</b>	<b>Y</b>	<input type="text"/>	.00											
<b>D13 Personal superannuation contributions</b>		Full name of fund	<input type="text"/>				Account number	<input type="text"/>				<b>H</b>	<input type="text"/>	.00
		Fund Australian business number	<input type="text"/>											
		Fund tax file number	<input type="text"/>											
<b>D14 Deduction for project pool</b>	<b>D</b>	<input type="text"/>	.00											
<b>D15 Forestry managed investment scheme deduction</b>	<b>F</b>	<input type="text"/>	.00											
		Product or private ruling information		Code	Year	Number								
			<b>U</b>	<input type="text"/>	<b>V</b>	<input type="text"/>	<b>W</b>	<input type="text"/>						
<b>D16 Other deductions – not claimable at items <b>D1</b> to <b>D15</b> or elsewhere on your tax return</b>		Description of claim	<input type="text"/>											
		Election expenses	<b>E</b>	<input type="text"/>	.00									
		Other deductions	<b>J</b>	<input type="text"/>	.00									

<b>TOTAL SUPPLEMENT DEDUCTIONS</b>	<p>Add up all the deduction amounts in the right-hand column.</p> <p>Transfer this amount to <b>D</b> on page 4 of your tax return.</p>	<input type="text"/> <small>LOSS</small>
	<p>\$ <input type="text"/></p>	<input type="text"/> <small>LOSS</small>

# TAX OFFSETS

Pages s46–65 in *TaxPack 2010 supplement* will help you to claim your tax offsets correctly.



**T7 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 9–11 of your tax return.

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**T8 Zone or overseas forces** **R** .00

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**T9 20% tax offset on net medical expenses over the threshold amount** **X** .00

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**T10 Parent, spouse's parent or invalid relative** **B** .00

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**T11 Landcare and water facility** Landcare and water facility tax offset brought forward from earlier years **T** .00

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**T12 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.

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**T13 Entrepreneurs tax offset** Read the information on **T13** in *TaxPack 2010 supplement* before completing this item.

Small business entity aggregated turnover **K** .00 Net small business entity income **N** .00 **CODE**  **O**  **MARITAL STATUS**  **CLAIM TYPE**

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**T14 Other tax offsets** If you are entitled to a tax offset for low income, do not write it anywhere on your tax return. The Tax Office will work it out for you. **C** .00

**TOTAL SUPPLEMENT TAX OFFSETS**

Add up all the tax offset amounts at items **T7**, **T8**, **T9**, **T10**, **T11** and **T14**. \$ .00

Transfer this amount to page 5 of your tax return at **T** ←

# ADJUSTMENT

Page s66 in *TaxPack 2010 supplement* will help you to fill in this item correctly.

**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 page s66 in *TaxPack 2010 supplement*.

# CREDIT FOR INTEREST ON TAX PAID

Page s67 in *TaxPack 2010 supplement* will help you to fill in the following item correctly.

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

# TAXATION OF FINANCIAL ARRANGEMENTS (TOFA)

**F1 If you have elected to have the TOFA rules apply to your financial arrangements, did you make a gain or loss, or have a transitional balancing adjustment from those financial arrangements?** **D**  Print Y for yes. If no print N or leave blank.

# TAXPAYER'S SIGNATURE

When you have completed your supplementary section, sign and date below.

Signature  Date 

DAY		MONTH		YEAR	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

### What to do when you have completed this supplementary section

- Sign and date the supplementary section above.
- Make sure you answer **YES** at *Taxpayer's declaration* question **1** on page 12 of your tax return.
- If you completed item **13** on page 13 and you were asked to complete the *Business and professional items schedule for individuals 2010*, attach your completed schedule to page 3 of your tax return.
- If you completed item **14** on page 13, or **15** or **16** on page 14, attach your completed *Business and professional items schedule for individuals 2010* to page 3 of your tax return.
- Attach your supplementary section to page 12 of your tax return.

For more information, read the **Checklist** and the subsequent pages in *TaxPack 2010*.

**Don't forget to sign the *Taxpayer's declaration* on page 12 of your tax return.**