



Use *Individual tax return instructions supplement 2014* 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 10 of your *Tax return for individuals 2014*.

Your name

Print your full name.

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

Surname or family name

Given names

INCOME

13 Partnerships and trusts

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

Primary production

Distribution from partnerships **N**

Share of net income from trusts **L**

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

Other deductions relating to amounts shown at **N** and **L** **X**

Net primary production amount LOSS

Non-primary production

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

Share of net income from trusts, less capital gains, foreign income and franked distributions **U**

Franked distributions from trusts **C**

Landcare operations expenses **J**

Other deductions relating to amounts shown at **O**, **U** and **C** **Y**

Net non-primary production amount LOSS

Show amounts of:

- capital gains from trusts at item 18 and
- foreign income at item 19 or 20.

Share of credits from income and tax offsets

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

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

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

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

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

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

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

14 Personal services income (PSI)

To complete this item, you need to read and complete the *Business and professional items schedule for individuals 2014*. You cannot lodge a paper return. You must lodge your tax return using e-tax or a registered tax agent.

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 2014*. 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 2014*. 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 **X** 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** [][][][][][][][][] .00

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"/>	.00	P less (Q + F + U) 	Net rent <input type="text"/> <input type="text"/>	LOSS <input type="text"/> <input type="text"/>
	Interest deductions	Q	<input type="text"/>	.00			
	Capital works deductions	F	<input type="text"/>	.00			
	Other rental deductions	U	<input type="text"/>	.00			

22 Bonuses from life insurance companies and friendly societies	W	<input type="text"/>	.00
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23 Forestry managed investment scheme income	A	<input type="text"/>	.00
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24 Other income	Type of income	Category 1	<input type="text"/>	Y	<input type="text"/>	.00
		Category 2	<input type="text"/>	V	<input type="text"/>	.00
	Tax withheld – lump sum payments in arrears	E	<input type="text"/>	.00		
	Taxable professional income	Z	<input type="text"/>	.00		

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

DEDUCTIONS


D11 Deductible amount of undeducted purchase price of a foreign pension or annuity	Y	<input type="text"/>	.00
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D12 Personal superannuation contributions	H	<input type="text"/>	.00					
Full name of fund	Account number							
Fund Australian business number	<input type="text"/>							
Fund tax file number	<input type="text"/>							

D13 Deduction for project pool	D	<input type="text"/>	.00
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D14 Forestry managed investment scheme deduction	F	<input type="text"/>	.00
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D15 Other deductions – not claimable at items D1 to D14 or elsewhere on your tax return	Election expenses	E	<input type="text"/>	.00			
	Other deductions	J	<input type="text"/>	.00			
Description of claim	<input type="text"/>						

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

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 **X** .00
 Do these medical expenses only relate to disability aids, attendant care or aged care? **NO** **YES**

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 it 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**

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 2014*.

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