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HOW TO USE THIS WORKBOOK

Worksheets 1 to 5 will help you complete the summary on **worksheet 6** that shows what you need to write at **F, G** and **H** item **A3** on your 2011 tax return.

You must complete at least **worksheets 1, 2** and **6**.

CAPITAL GAINS

If you received a capital gain from a trust, show it in **worksheet 1**, column (c), row 3. (The capital gain is the amount you excluded from **L** or **U** item **13**.) Do not show a capital gain that was not from a trust.

FOREIGN SOURCE INCOME AND FOREIGN ENTITIES INCOME

If you deducted expenses when you worked out the net foreign source income at item **20**, show:

- the gross foreign income amount from **E** or **F** item **20** in **worksheet 1**, column (b), row 6
- the expenses amount at **T, L, D, R** and **M** item **20** in **worksheet 2**, column (b), row 7.

If part or all of your foreign source income or foreign entities income is from a partnership, and you included other income of that partnership at item **13**, show:

- the foreign income from the partnership in **worksheet 3**, row 3, (not in **worksheet 1**)
- any related expenses to **worksheet 4**, row 4 (not in **worksheet 2**).

FORESTRY MANAGED INVESTMENT SCHEME

If you show amounts for forestry managed investment schemes (FMIS) at item **23** or item **D14** on your 2011 tax return you need to establish whether:

- you were an investor in the FMIS
- you were carrying on a business
- your investment was solely or jointly owned.

If we issued a product ruling for the FMIS, it could state whether we consider that you are carrying on a business.

NET FARM MANAGEMENT DEPOSITS AND WITHDRAWALS

You may show a negative or positive amount for item **17** depending on whether your deposits exceeded your withdrawals for your farm management deposit account.

Show the total of your withdrawals in **worksheet 1**, column (b), row 4.

Show the total of your deposits in **worksheet 2**, column (b), row 6.

For each worksheet, apportion the total amount in column (b) into columns (c) and (d) depending on the original source of that primary production income. If the income came from:

- a trust, show it in column (c)
- you individually, show it in column (d)
- a partnership, show it in column (d).

OTHER INCOME

If you show an amount at item **24** you need to include it in **worksheet 1**. Some of that income might be eligible employment or business income.

Read the definition of business income, eligible income and employment income in the glossary.

COMPLETING THE WORKSHEETS

Read the definition of joint income group. Work out how many joint income groups you have. If you have more than three, you will need to duplicate the (e) and (f) columns on **worksheets 1 and 2** for each extra joint income group.

WORKSHEET 1: WORKING OUT YOUR SOLE AND JOINT INCOME

Worksheet 1 will help you complete:

- **F** item **A3** by separating out joint income from solely earned income
- **G** item **A3** by separating employment or business income from non-employment or business income.

Step 1 Complete column (b) in **worksheet 1** by transferring the appropriate amount from your 2011 tax return for the items listed in column (a).

Step 2 For each amount in column (b), write the amounts in columns (c), (d), (e) or (f).

Apportion each amount in column (b) into columns (c), (d), (e) and (f) depending on the source of that income. If the income came from:

- a trust, show it in column (c)
- you individually, show it in column (d)
- a partnership, show it in column (d)
- a joint income group, show it in column (e) or (f) as appropriate.

If you have more than three joint income groups, duplicate columns (e) and (f) on a separate sheet of paper.

WORKSHEET 1: Working out your sole and joint income

(a)	(b)	From (b) work out how much of your income is solely earned and jointly earned across these columns.		Income group 1		Income group 2		Income group 3	
		(c)	(d)	(e)	(f)	(e)	(f)	(e)	(f)
Income shown at the following labels:	Gross amount of income on your tax return	Solely earned income		Jointly earned income		Jointly earned income		Jointly earned income	
		that is not from employment or business	from employment or business	that is not from employment or business	from business	that is not from employment or business	from business	that is not from employment or business	from business
Interest (from L item 10)									
Dividends (from S , T and U item 11)									
Distributions from trusts (from L and U item 13)									
Net farm management withdrawals (from E item 17)									
Foreign entities (from K and B item 19)									

Foreign source income (from E or F item 20)									
Capital gains from trusts only (from H item 18)									
Gross rent (from P item 21)									
Bonuses from life insurance companies and friendly societies (from W item 22)									
Forestry managed investment scheme income (from A item 23)									
Other income (from Y and V item 24)									
Total gross income (Add up each column.)									
Step 3 Transfer totals to:		(a) on worksheet 6	(b) and (c) on worksheet 6	(j) on worksheet 2	(k) on worksheet 2	(i) on worksheet 2	(k) on worksheet 2	(j) on worksheet 2	(k) on worksheet 2

WORKSHEET 2: WORKING OUT YOUR SOLE AND JOINT DEDUCTIONS

Worksheet 2 will help you to complete **F**, **G** and **H** item **A3** by separating out deductions from joint income and identifying business deductions.

Step 1 Complete column (b) in **worksheet 2** by transferring the appropriate amount from your 2011 tax return for the items listed in column (a).

Step 2 For each amount in column (b), write the amounts in columns (c), (d), (e) or (f).

Apportion each amount in column (b) into columns (c), (d), (e) and (f) depending on the source of the income to which it applies. If the income came from:

- a trust, show the amount in column (c)
- you individually, show the amount in column (d)
- a partnership, show the amount in column (d)
- a joint income group, show the amount in column (e) or (f) as appropriate.

If you have more than three joint income groups, duplicate columns (e) and (f) on a separate sheet of paper.

WORKSHEET 2: Working out your sole and joint deductions

		From (b) work out how much of that deduction relates to solely earned and jointly earned income across these columns		Income group 1		Income group 2		Income group 3	
(a)	(b)	(c)	(d)	(e)	(f)	(e)	(f)	(e)	(f)
Deductions shown at the following labels:	Deductions shown on your tax return	Deductions from solely earned		Deductions from jointly earned		Deductions from jointly earned		Deductions from jointly earned	
		Non-business income	Business income	Non-business income	Business income	Non-business income	Business income	Non-business income	Business income
Low value pool deduction (from K item D6)									
Interest deductions eg bank fees (from I item D7)									
Dividend deductions (from H item D8)									
Cost of managing tax affairs (from M item D10)									
Other deductions relating to distribution (amount from X and Y item 13 that relates to trust distributions only)									
Net farm management deposit deductions (which you included when calculating the amount at E item 17)									

COMPLETING THE WORKSHEETS

Foreign source income deductions (you included when calculating the amount at T, L, D, R and M item 20)									
Rent (from Q, F and U item 21)									
Forestry managed investment scheme deductions (from F item D14)									
Other deductions (from J item D15)									
Personal services income deductions (from K and L item P1)									
Total deductions, add up each column except (c).			(g)	(h)	(i)	(h)	(i)	(h)	(i)
Total gross income for each joint income group (transfer amounts from worksheet 1)				(j)	(k)	(j)	(k)	(j)	(k)
Joint income; for each joint income group, take (h) away from (j) and (i) away from (k)			Transfer amount at (g) to (d) on worksheet 6.	(l)	(m)	(l)	(m)	(l)	(m)
(n) is the total net income for each income group, add (l) and (m)				(n)		(n)		(n)	

Step 3 For each separate joint income group, you will have an (n) on **worksheet 2** that is either positive or negative. For each income group you need to separately translate the **worksheet 2** results to **worksheet 6** using the instructions in **table 1** or **table 2** below as appropriate.

If the amount at (n) for a joint income group is positive use **table 1**, if the amount at (n) is negative use **table 2**.

TABLE 1: Amount at (n) on worksheet 2 is positive

Result	Action 1	Action 2
Amount at (m) is negative or 0	Transfer amount at (n) to (e) on worksheet 6 and write 0 at (g) on worksheet 6 , next to the correct joint income group.	Write 0 at (f) on worksheet 6 , next to the correct joint income group.
Amounts at (l) and (m) are positive	Transfer amount at (n) to (e) on worksheet 6 and write 0 at (g) on worksheet 6 , next to the correct joint income group.	Transfer amount at (m) to (f) on worksheet 6 , next to the correct joint income group.
Amount at (l) is negative and (m) is positive	Transfer amount at (n) to both (e) and (f) on worksheet 6 , next to the correct joint income group.	Write 0 at (g) on worksheet 6 , next to the correct joint income group.

TABLE 2: Amount at (n) on worksheet 2 is negative

Result	Action 1	Action 2
Amount at (m) is negative and (l) is 0	Write 0 at the joint income group for both (e) and (f) on worksheet 6 , next to the correct joint income group.	Transfer as a positive figure the amount at (n) to (g) on worksheet 6 , next to the correct joint income group.
Amount at (l) is positive and (m) is negative	Write 0 at both (e) and (f) on worksheet 6 , next to the correct joint income group.	Transfer as a positive figure the amount at (n) to (g) on worksheet 6 , next to the correct joint income group.
Amount at (l) is negative and (m) is positive or 0	Write 0 at both (e) and (f) on worksheet 6 , next to the correct joint income group.	Write 0 at (g) on worksheet 6 , next to the correct joint income group.
Amount at (l) is negative and (m) is negative	Write 0 at both (e) and (f) on worksheet 6 , next to the correct joint income group.	Transfer as a positive figure the amount at (m) to (g) on worksheet 6 , next to the correct joint income group.

WORKSHEET 3: WORKING OUT YOUR PARTNERSHIPS DISTRIBUTION

If you show partnership income at items **13, 19** or **20**, then you must complete **worksheet 3** and you may have to complete **worksheet 4**. Otherwise do not complete **worksheets 3** and **4** and go to **working out your adjustments**.

Worksheet 3 will help you to complete **G** and **H** item **A3** by splitting your partnership income into business income and investment income.

Step 1 Complete column (b) in **worksheet 3** by transferring the appropriate amount from your 2011 tax return for the items listed in column (a).

Step 2 Write in columns (c), (d) and (e) the amounts derived from a partnership that you have shown at items **13, 19** and **20** in column (b). The sum of (c), (d) and (e) must equal (b).

WORKSHEET 3: Working out your partnerships distribution

(a) Gross income amounts	(b) Amount shown	(c) Partnership (1)	(d) Partnership (2)	(e) Partnership (3)
Primary production amount (from N item 13)				
Non-primary production amount (from O item 13)				
Partnership related foreign income (from items 19 and 20)				
Total partnership distribution (Total each column.)		(f)	(f)	(f)

Step 3 You need to work out for **each** partnership (including distributions your partnership received from another partnership) whether the income earned by the partnership was:

- all from carrying on a business, see **table 3**
- all investment, see **table 4**
- a mixture of both, see **table 5**.

You have finished **worksheet 3** when you have taken these actions for each partnership.

TABLE 3: Income for a partnership is all business

Result	Action
Amount at (f) for the partnership is positive	Transfer amount at (f) to (h) and (i) on worksheet 6 , next to the correct partnership.
Amount at (f) for the partnership is negative	<ul style="list-style-type: none"> ■ Write 0 at (h) and (i) on worksheet 6 for that partnership ■ Write as a positive figure the amount at (f) on worksheet 4, next to the correct partnership.

TABLE 4: Income for a partnership is all investment

Result	Action
Amount at (f) for the partnership is positive	Transfer amount at (f) to (h) on worksheet 6 for that partnership. Write 0 at (i) and (j) in worksheet 6 , next to the correct partnership.
Amount at (f) for the partnership is negative	Write 0 at (h), (i) and (j) on worksheet 6 , next to the correct partnership.

TABLE 5: Income for a partnership that is partly carrying on a business and partly non-business investments

Result	Action
Amount at (f) for the partnership is positive	<p>Transfer amount at (f) to (h) in worksheet 6.</p> <p>Transfer that part of the positive amount that is attributable to the partnership carrying on a business to (i) on worksheet 6.</p> <p>The amount transferred to (i) should not exceed the amount at (f). Write it next to the correct partnership.</p>
Amount at (f) for the partnership is negative	<p>Write 0 at (h) and (i) in worksheet 6 for that partnership.</p> <p>Write as a positive figure that part of the partnership loss that is attributable to carrying on a business at (f) on worksheet 4.</p> <p>The amount transferred to (f) should not exceed the amount at (f) on worksheet 3. Write it next to the correct partnership.</p>

WORKSHEET 4: WORKING OUT YOUR PARTNERSHIP BUSINESS DEDUCTIONS

You must complete **worksheet 4** if, on your 2011 tax return, you show a partnership loss, where the partnership is carrying on a business, at item **13, 19** or **20**, or you show **business deductions** from partnership income.

Otherwise do not complete **worksheet 4**. Go to worksheet 5.

Worksheet 4 will help you to complete **H** item **A3** by identifying business deductions related to partnerships.

Include only expenses in this worksheet to the extent that they are related to a partnership that is carrying on business. Do not include expenses already shown as business deductions in **worksheet 2**.

Step 1 Complete column (b) in **worksheet 4** by transferring the appropriate amount from your 2011 tax return for the items listed in column (a).

Step 2 For each amount in column (b) write the amounts in columns (c), (d) or (e) for each partnership. The sum of (c), (d) and (e) must equal (b).

Exclude any deductions that relate to trust distributions.

WORKSHEET 4: Working out your partnership business deductions

(a)	(b) Amount shown that relates to business income	(c) Partnership (1)	(d) Partnership (2)	(e) Partnership (3)
Partnership loss (transferred from Table 3 and Table 5 if so instructed)		(f)	(f)	(f)
Partnership and trusts: landcare and water facilities (included in amount shown at I and J item 13)				
Partnership and trusts: other deductions relating to distributions (included in amount shown at X and Y item 13 relating to partnership distribution only).				
Other deductions relating to partnership distributions (that you have not shown as business deductions on worksheet 2)				
Total business expenses (Total each column.)		(j)	(j)	(j)

Step 3 Transfer the amounts at (j) to (j) **worksheet 6**, next to the correct partnership.

WORKSHEET 5: WORKING OUT YOUR ADJUSTMENTS

You must complete **worksheet 5** if you show any of the following amounts:

- income at items **1, 2, 3, 4** (other than death benefits), **B** at item **12, IT1** or **IT2** that is not attributable to employment in 2010–11 (for example, because you ceased work for that employer before 1 July 2010)
- 2010–11 employment income or business income on your tax return, which you do not show at
 - **worksheets 1** or **3**
 - items **1, 2, 3, 4** (other than death benefits)
 - **B** at item **12, IT1** or **IT2** of your tax return, or
 - **P1** or **P8** in your *Business and professional items schedule for individuals 2011*
- deductions in relation to business income that are not shown at items **P8** in your *Business and professional items schedule for individuals 2011*, and that you do not show in **worksheets 2** or **4**
- personal services income at item **P1** of your *Business and professional items schedule for individuals 2011* which is not related to your employment or the carrying on of a business, or income at **P8** that is not related to you carrying on a business.

If you do not need to complete worksheet 5 continue to complete worksheet 6 Summary.

Step 1 Additional eligible income

Calculate the total of any employment income from 2010–11 or business income that you do not show:

- at items **1, 2, 3, 4** (other than death benefits), **B** at item **12, IT1** or **IT2** or
 - as income on your *Business and professional items schedule for individuals 2011*, or
- on **worksheets 1** or **3**.

Write the total at (k) on **worksheet 5** and at (k) on **worksheet 6**.

Step 2 Ineligible income

Calculate the total of any income that was not from employment in 2010–11 or from business, which you show:

- at items **1, 2, 3, 4** (other than death benefits), **B** at item **12, IT1** or **IT2**, or
- as income in your *Business and professional items schedule for individuals 2011*.

This includes income from employment that ceased before 1 July 2010.

Write the total at (q) on **worksheet 5** and at (q) on **worksheet 6**.

Step 3 Calculate any other adjustments that are needed to accurately reflect your total income, eligible income or business deductions.

For example, if you have any business deductions other than those you included in the deduction items at item **P8** in the *Business and professional items schedule for individuals 2011*, or which are taken into account as business deductions in **worksheets 2** or **4**, these should be added at (n) on **worksheet 5** and at (n) on **worksheet 6**.

An adjustment may also be appropriate if at an income item you have shown an amount that is net of deductible expenses, rather than recording your full assessable income, or if you have recorded an expense at a deduction item that is net of assessable income, rather than recording your full deduction.

If this is the case, you will need to include these amounts at (l), (m), or (n) on **worksheet 5** and **worksheet 6** to make adjustments to item **A3** for:

- **F** (to adjust for assessable income),
- **G** (to adjust for eligible income)
- **H** (to adjust for business deductions).

WORKSHEET 5: Working out your adjustments

Additional eligible income	(k)
Ineligible income	(q)
Amount to include in total income	(l)
Amount to include in eligible income	(m)
Amount to include in business deductions	(n)

Transfer the amounts at (k), (q), (l), (m) and (n) from here to (k), (q), (l), (m) and (n) on **worksheet 6**.

WORKSHEET 6: SUMMARY

You must complete **worksheet 6**. It will show the amounts you need to enter at **F**, **G** and **H** item **A3**.

Completing **G** item **A3 Income from employment or business** will ensure our super co-contribution system correctly calculates your employment income or income earned from carrying on a business.

WORKSHEET 6: Summary

	Amount to include in total income	Amount to include in eligible income	Amount to include in business deductions
Solely earned income that is not from employment or business	(a)		
Solely earned employment or business income	(b)	(c)	(d)
Joint income group 1	(e)	(f)	(g)
Joint income group 2	(e)	(f)	(g)
Joint income group 3	(e)	(f)	(g)
Partnership 1	(h)	(i)	(j)
Partnership 2	(h)	(i)	(j)
Partnership 3	(h)	(i)	(j)
Additional eligible income from worksheet 5		(k)	
Adjustments from worksheet 5	(l)	(m)	(n)
Total each column	(x)	(p)	(z)
Ineligible income from worksheet 5		(q)	
Take (q) away from (p).		(y)	

Transfer the amount at

- (x) to **F** item **A3** on your 2011 tax return and if **0** write **C** in the **code box**
- (y) to **G** item **A3** on your 2011 tax return; if this amount is negative write **L** in the **loss box**
- (z) to **H** item **A3** on your 2011 tax return.

GLOSSARY

Business deductions

Business deductions are all deductions which relate to a business that you carry on, your share of a loss from carrying on a business in a partnership, and deductions relating to expenses that you incur in relation to a distribution from a business partnership.

Business income

Business income is income you earn from carrying on a business either solely or in partnership. For the purposes of determining eligible income for super co-contributions purposes, distributions of business income from a trust or from a company in which you hold shares are not regarded as your business income.

Most business income is included in the *Business and professional items schedule for individuals 2011* at **P8**. However, that schedule instructs that some types of income should be included in other items on your tax return. In order to determine eligibility for super co-contributions we need to know your total business income, not just the amounts included at **P8**. Accordingly, we ask you to calculate these amounts in **worksheets 1, 3 and 5**.

Eligible income

To be eligible for super co-contributions, 10% or more of your total income must be from eligible income, which is income from running a business, eligible employment or a combination of both.

To get a super co-contribution for 2010–11, you must be an employee or in business during 2010–11. Common examples of eligible income are salary, allowances, lump sum payments, employment termination payments, reportable fringe benefits and reportable employer super contributions.

Personal services income you show at item **P1** of your *Business and professional items schedule for individuals 2011* is treated as eligible income if the income can be attributed to employment or business. However, if your personal services income does not relate to employment or the carrying on of a business, then it is ineligible income.

Employment income

To be eligible for super co-contributions, 10% or more of your total income must be from eligible income. Eligible income is income that is attributable to employment that you carry on in 2010–11.

For the purposes of working out your employment income for A3, an employee, in addition to its ordinary meaning, also includes a person who:

- works under a contract that is wholly or principally for their labour
- is paid as a member of an executive body of a company (for example, a director of the company)
- is paid to perform or present, or to participate in the performance or presentation of, any music, play, dance, entertainment, sport, display or promotional activity or any similar activity involving the exercise of intellectual, artistic, musical, physical or other personal skills, or provides services in connection with such activities
- is paid to perform services in, or in connection with, the making of any film, tape or disc or of any television or radio broadcast
- holds an appointment, office or position under a Commonwealth, state or territory law, or under the Constitution
- is in the service of the Commonwealth, or a state or territory (including members of the defence forces, or police force)
- is a member of parliament (Commonwealth, state or territory).

A person who holds office as a member of a local government council is not necessarily regarded as an employee of the council. They are only regarded as an employee if the local government council has decided that the salary of its members should be subject to PAYG withholding.

For the purposes of determining super co-contributions eligibility, income that is attributable to the employment is included as eligible income. This means that eligible income can include amounts that are compensatory (for example, for lost earnings) or Government incentives (for example, paid parental leave), where there is a connection between the employment activities and the payment. However, such payments are only eligible income for 2010–11 if the person remains an employee of the relevant employer for at least some part of 2010–11.

Ineligible income

To be eligible for super co-contributions, 10% or more of your total income must be from eligible income, which is income from running a business, eligible employment or a combination of both. For the purposes of filling out A3, income is either eligible or ineligible. Ineligible income includes income from your investments.

Joint income

Joint income is any income you earned in conjunction with another person or entity. This may be interest from a jointly held bank account, dividends from jointly owned shares or rental income from a jointly owned rental property.

Income you earn jointly with another person is treated as partnership income for income tax purposes. In many cases, a partnership return should be lodged, and individuals should return the partnership income less deductions at item **13** as partnership income or a partnership loss. However, if you were not in a partnership carrying on a business, you show your share of the income and expenses at the appropriate items on your own tax return, if the only income derived jointly (or in common) with another person was:

- rent from a jointly owned property
- interest from a jointly held account
- dividends from jointly held shares.

For practical purposes, **worksheets 1** and **2** also allow for the identification of joint income or deductions in relation to some other joint investments which you may have shown at other items.

Joint income group

You are in a joint income group if you owned income-producing assets with another person or persons. For example, you are in **two** joint income groups if:

- your parents and you have a joint bank account, and
- your spouse and you co-own rental properties.

Solely earned income

Income you earned that was not joint income.

Super co-contribution

A government measure to boost super savings. If your total income is below \$61,920, you may be able to receive the government super co-contribution by making eligible personal super contributions to your fund.

Personal super contributions are amounts you choose to contribute to your super fund from your after-tax income. This is in addition to any employer contributions and does not include contributions made through a salary sacrifice arrangement.

You will be eligible for the super co-contribution if all of the following apply:

- you make a personal super contribution by 30 June 2011 into a complying super fund or retirement savings account (RSA) and don't claim a deduction for all of it
- your total income is lower than \$61,920
- 10% or more of your total income (without a reduction for allowable business deductions) is from employment income, carrying on a business or a combination of both
- you are less than 71 years old on 30 June 2011
- you do not hold an eligible **temporary resident** visa at any time during the year, unless you are a New Zealand resident or holder of a prescribed visa
- you lodge your 2011 tax return.

Temporary resident

You are eligible for super co-contributions only if you do not hold an eligible temporary resident visa at any time during the year, unless you are a New Zealand resident or holder of a prescribed visa.

If you are a non-resident, the income attributable to employment outside Australia will not be counted as eligible income.

Total income

Total income for the purposes of super co-contribution equals:

- your assessable income **plus**
- your reportable fringe benefits total **plus**
- the total of your reportable employer super contributions for the income year **less**
- any allowable business deductions.

MORE INFORMATION

WEBSITE

Go to www.ato.gov.au for general tax information and to download publications and taxation rulings.

OTHER SERVICES

If you do not speak English well and need help from the ATO, phone the Translating and Interpreting Service on **13 14 50**.

If you are **deaf** or have a **hearing or speech impairment**, phone the ATO through the **National Relay Service (NRS)** on the numbers listed below, and ask for the ATO number you need:

- TTY users, phone **13 36 77**. For ATO 1800 free call numbers, phone **1800 555 677**.
- Speak and Listen (speech-to-speech relay) users, phone **1300 555 727**. For ATO 1800 free call numbers, phone **1800 555 727**.
- Internet relay users, connect to the NRS at www.relayservice.com.au