# Australian Government Australian Taxation Office

# Tax return for individuals

2005

#### 1 July 2004 to 30 June 2005

Use *TaxPack 2005* 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  $\boxed{X}$  in appropriate boxes. Complete your details carefully to avoid delays in processing your tax return.

Your tax file number (TFN)	1		See the <b>Privacy</b> note in the <i>Taxpayer's declaration</i> on page 8 of your tax return.
Are you an Australian resi See page 14 in TaxPack 2005.	dent?		NO
Your sex	Male		Female
Your name	Title – for example, Mr, Mrs, Ms, Miss		
Print your full name.	Surname or family name		
Has any part of your name changed since completing your last tax return?	Given names		
NO YES	→ Previous surname		
Your postal address			
Print the address where you want your mail sent.			
Has this address changed sinc completing your last tax return			
Fill in the appropriate box then rea			Postcode Country if not Australia
NO YES			
Is your home address diff from your postal address			
NO Read on.			
YES Print your home address	Suburb or s. town		
	State		Postcode Country if not Australia
Your date of birth		DAY	/ MONTH YEAR
If you were under 18 years of age must complete item <b>A1</b> on page Read page 109 in <i>TaxPack 2005</i>	6 of your tax return.		Please provide your date of birth to avoid delays in the processing of your tax return.
Your telephone number d	uring business hours - If	we n	need to ask you about your tax return, it is quicker by telephone.
Area code	Telephone number		
Your spouse's name	Surname or family name		
If you had more than one spouse during 2004–05 print the name or your latest spouse.	•		
Will you need to lodge an tax return in the future?	Australian	YES	DON'T KNOW NO FINAL TAX RETURN
			is year for your tax refund or family tax
NO Read on.	plicable? Read pages 14-1	15 IN <i>1</i> 8	TaxPack 2005 for more information.
			ar and you want us to use the same account, do not count number and account name details below.
BSB number Must be six digits	Acco	ount nu	number
Account name – fo	o <mark>r example, JQ Citizen. Do not</mark>	show	the account type, such as cheque, savings, mortgage offset.

INCOME 1 ages 10	55 III Taxi dek 2000 Will Help	,	• • • • • • • • • • • • • • • • • • • •
1 Salary or wages	Your main salary a	nd wage occupation	
Payer's Australian business numb	per	Tax withheld – do not show cents	Income – do not show cents
		.00	D ,
		.00	E00
			F
		·00	G
2 Allowances, earnings, tipe	s, director's fees etc	.00	K
3 Lump sum payments		.00	Amount A in lump sum payments box  R
		Taxable amount other tha	H00
4 Eligible termination paym Attach the 'Payee's Tax Return Co	opy' of	excessive componer	nt
your ETP payment summary or le to page 3 of your tax return.	itters	Excessive componer	nt <mark>N                                   </mark>
Australian Government al payments like Newstart, y and austudy payment		00	A
Australian Government per You must complete item T2 or T3		00	B00
7 Other Australian pensions	s or annuities - including	superannuation pensions	;
Туре			J
8 Attributed personal service	es income	.00	0 ,
TOTAL TAX WITHHELD	\$	],,00	For items 1 to 8 add up all the amounts in the tax withheld column.
Total reportable fringe benefits amounts	w	.00	withined column.
10 Gross interest If you are a country of r	non-resident make sure you havesidence on page 1 of your tax r	re printed your Gross interester.	st L00
Tax file num withheld from g	ber amounts m		
11 Dividends If you are a non-resident make su	ura valu hava printad valur	Unfranke amour	
country of residence on page 1 o	f your tax return.	Franked amour	
lax file num withheld fro	ber amounts om dividends	Frankin	
Only used by taxpayers contractions of the second s	amount from TOTAL SUPPLEM	• • •	ntary section) 2005
TOTAL INCOME OR LOSS	Add up all the income a loss amount in	mounts and deduct any street the right-hand column.	

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Attach your 'Payee's Tax Return Copy' of requested payment summaries and other attachments here. Place your payment summaries on top, followed by any other attachments.

Do not send in your tax return until you have attached all requested attachments.

<b>DEDUCTIONS</b>	Pages 40–68 in <i>TaxPack 200</i> 5 will help you to fill	in the items below correctly.
You must read	D1 Work related car expenses	Deductions – do not show cents  CLAIM  TYPE
pages 40–1 in TaxPack 2005 if	D2 Work related travel expenses	B00
you are claiming deductions for expenses that	Work related uniform, occupation specific or protective clothing, laundry and dry cleaning expenses	C , CLAIM
relate to your work as an employee at items D1-D6.	D4 Work related self-education expenses	D
	D5 Other work related expenses	E
	D6 Low value pool deduction	K,
D7 Interest and div	dend deductions	1 .00
D8 Gifts or donatio	าร	J
of an Australian You will find informat	unt of undeducted purchase price (UPP) pension or annuity on on deductible amount of UPP of a foreign pension n D12 in TaxPack 2005 supplement.	L00
D10 Cost of managin	ng tax affairs	M,
Only used by ta	rpayers completing the <i>Tax return for individus</i> Transfer the amount from <b>TOTAL SUPPLEMENT DED</b> on page 11 and v	
TOTAL DEDUCTIO	NS Add up all the deduction amounts at items	D1 to D. \$,
SUBTOTAL	TOTAL INCOME OR LOSS less TOTAL DED	DUCTIONS \$,,,
LOSSES	Pages 69–71 in <i>TaxPack 200</i> 5 will help you to fill	in the item below correctly.
	rlier income years	uproduction league
	er income years 🖳 🔲 🔠 " USO claime	y production losses ed this income year
Non-primary productio forward from earli	n losses carried R Non-	primary production losses claimed this income year
TAXABLE INCOME OR LOSS	If you were not required to con write the amount from <b>SUBTC</b> If you were required to comple	

Make sure that you complete item M2. See pages 105-8 in TaxPack 2005.

			Tax offsets - do not show cents
Т1	Spouse (without dependent child or student), child-housekeeper or housekeeper		P O TYPE
	To claim the spouse tax offset you must also complete <b>Spous married or de facto</b> on pages 6–7 of your tax return. Separar of your spouse must be shown on page 7, not here.		
	Child-housekeeper's V ,		
Т2	Senior Australians (includes age pensioners, service pensioners and self-funded retirees)		TAX OFFSET
	If you had a spouse during 2004–05 you must also complete <b>Spouse details – married or de facto</b> on pages 6–7 of your tax return.	The Tax Office will work out this tax offset amount. Print your code letter in the tax offset code box. Read pages 89–90 in <i>TaxPack 2005</i> .	VETERAN CODE
T3	Pensioner	stralians	TAX OFFSET
	If you had a spouse during 2004–05 you must also complete <b>Spouse details – married or de facto</b> on pages 6–7 of your tax return.	The Tax Office will work out this tax offset amount. Print your code letter in the tax offset code box. Read pages 91–2 in <i>TaxPack 2005</i> .	VETERAN CODE
T4	Superannuation annuity and pension		s,00
T5	Private health insurance You must complete Private health insurance policy details below.	Amount of refundable tax offset not previously claimed by way of reduced private health insurance premiums	· — — , — — — —
Т6	Ongoing baby bonus claim  Number of eligible days H CODE  First-time baby bonus claimants and all transferees must use the Baby bonus instructions and claim 2005.		
D	Only used by taxpayers completing the <i>Tax retu</i> Transfer the amount from <b>To</b>	rn for individuals (supplementary so OTAL SUPPLEMENT TAX OFFSETS on page 12 and write it here.	ection) 2005
TO <sup>·</sup>	TAL TAX OFFSETS Add up all the tax offset amounts	s at items T1, T4, T5 and T. U \$	],
	The Tax Office will work out any tax offset for low income. Read		
PRI	VATE HEALTH INSURANCE POLI		<i>Pack 2005</i> will help ur details correctly.
	You must provide the details for each policy if item <b>T5</b> or <b>M2</b> at Health fund ID Members  B C C C C C C C C C C C C C C C C C C	sked you to complete this section.  hip number Type of	cover
	B		

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## M1 Medicare levy reduction or exemption

4	

NOTE

Only certain taxpayers are entitled to a Medicare levy reduction or exemption. Read pages 101–4 in *TaxPack 2005* to work out if you are eligible to claim.

#### Reduction based on family income

Number of dependent children and students Y

#### **Exemption categories**

Full 1.5% levy exemption – number of days V

Half 1.5% levy exemption – number of days

If you have completed item **M1** and had a spouse during 2004–05 you must also complete **Spouse details – married or de facto** on pages 6–7 of your tax return.

### M2 Medicare levy surcharge (MLS)

#### THIS ITEM IS COMPULSORY FOR ALL TAXPAYERS.

If you do not complete this item you may be charged the full Medicare levy surcharge.

To help you determine if you have to pay the surcharge read pages 105-8 in TaxPack 2005.

For the **whole** period 1 July 2004 to 30 June 2005 were **you** and **all** of your dependants (including your spouse) – if you had any – covered by private patient HOSPITAL cover?

Ε

YES You must complete Private health insurance policy details on page 4 of your tax return. You have now finished this item.

NO Read on.

For the whole of 2004-05 were you:

- a single person without a dependent child or children and your taxable income for MLS purposes (including your total reportable fringe benefits amounts) was \$50,000 or less, OR
- a member of a family which may consist of a couple (married or de facto) with or without a dependent child or children; or a sole parent with a dependent child or children – and the combined taxable income for MLS purposes (including the total reportable fringe benefits amounts) of you and your spouse (if you had one) was \$100,000 (plus \$1,500 for each dependent child after the first) or less?

NO You may have to pay the surcharge. Read pages 105–8 in *TaxPack 2005*.

YES You do not have to pay the surcharge. You must write 365 at A.

You must write the following at A:

- 0 when you have to pay the surcharge for the whole period1 July 2004 to 30 June 2005
- **365** when you do NOT have to pay the surcharge for the whole period 1 July 2004 to 30 June 2005
- the number of days you do NOT have to pay the surcharge for part of the period 1 July 2004 to 30 June 2005.

Number of days you do NOT have to pay the surcharge

Number of dependent children D

If you had a spouse during 2004–05 complete **Spouse details – married or de facto** on pages 6–7 of your tax return.

If you were covered by private patient hospital cover at any time during 2004–05 you **must** complete **Private health insurance policy details**. See page 99 in *TaxPack 2005*.

Make sure you sign the Taxpayer's declaration on page 8 of your tax return.

<b>A1</b>	Under 18 If you were under 18 years of age on 30 June 2005 you must complete this item or you may be taxed at a higher rate. Read page 109 in <i>TaxPack 2005</i> for more information.			J		],		OO TYPE
A2	Part-year tax-free threshold  DAY MONTH YEAR  Date Date Day MONTH YEAR  Province Day Month YEAR  Province Day Month Mont	Months elig	ible for threshold Income while a full-time student			],	][].	<b>90</b>
SP	DUSE DETAILS - MARRIED OR DE FA	CTO						
Spous	completed any of the items listed below, and you had a spouse during 2 se details - married or de facto. We need the information included in							
	ix accurately.							
	ou complete any of the following items?							
T1	Spouse (without dependent child or student) tax offset							
T2	Senior Australians tax offset							
Т3	Pensioner tax offset							
M1	Medicare levy reduction or exemption							
M2	Medicare levy surcharge – and you printed $\boxed{\mathbf{X}}$ in the $\mathbf{NO}$ box at $\boxed{\mathbf{E}}$							
<b>T7</b>	Superannuation contributions on behalf of your spouse (supplemental	ary section)						
NO	You do not need to complete this section. Go to page 8.							
YES	You need to complete this section. Complete the information required below then go to page 7.							
				D	AY M	ONTH	YE	AR
		Spou	se's date of birth	K				
	Did you ha	ave a spouse 1 July 2004 to	for the full year – o 30 June 2005?	L YE	S	ı	<b>NO</b>	
						From		
	If you did not I	nave a spous	e for the full year,	М	AY M	ONTH	YE	AR
	write the date	es you nad a	spouse between d 30 June 2005.					
				П	DAY M	To ONTH	YF	AR
				N				

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# **SPOUSE DETAILS - MARRIED OR DE FACTO - continued**

Make sure you have checked on page 6 that you need to complete **Spouse details – married or de facto**.

The information on this page relates to your spouse's income. The following list shows which details you need to complete.

If you have completed:

,		
■ item <b>T1</b>	complete R	
■ item <b>T2</b> or <b>T3</b>	complete O, T, P and Q	
■ item <b>M1</b> ( <mark>∨</mark> or <mark>w</mark> )	complete o	
■ item M1 (  only)	complete o if you had a spouse on 30 June 2005	
■ item <b>M2</b> and you printed X in the <b>NO</b> box at E	complete o, T, u and s if you had a spouse for all of 2004–05 or your spouse died during the year	
■ item <b>T7</b>	complete o and s.	
	Spouse's 2004–05 taxable income	For any of the following that you are required to complete, if the amount is zero, do not leave blank – write <b>0</b> .
	Your spouse's share of trust income on which the trustee is assessed under section 98 and which has not been included in your spouse's taxable income	<b>r</b> 00
	Distributions to your spouse on which family trust distribution tax has been paid which your spouse would have had to show as assessable income if the tax had not been paid	J,,00
	Your spouse's total reportable fringe benefits amounts	5 .00
Australian Government pensions and allowances are listed on page 28 in <i>TaxPack 2005</i> .	Amount of Australian Government pensions and allowances that your spouse received in 2004–05	P
Exempt income is listed on pages 16–17 in <i>TaxPack 2005</i> .	Amount of any exempt pension income that your spouse received in 2004–05 (make sure you only include your spouse's exempt <b>pension</b> income)	2 .00 j00
See pages 73–4 in <i>TaxPack 2005</i> for information on separate net income	Your spouse's 2004–05 <b>separate net income</b>	R OO OO

If you are completing the supplementary section (pages 9-12) of your tax return, attach it here.



#### Consent to use part or all of your 2005 tax refund to repay your spouse's family tax benefit (FTB) overpayment

Only complete the details below if:

- you were the spouse of an FTB claimant on 30 June 2005 and your income was taken into account in their claim check with your spouse - AND
- your spouse has given you authority to quote on your tax return their customer reference number (CRN) if your spouse does not know their CRN they can contact the Family Assistance Office - AND
- your spouse expects to have an FTB overpayment for 2005, AND
- you expect to receive a tax refund for 2005, AND
- you consent to use part or all of your tax refund to repay your spouse's FTB overpayment.

Note: An FTB overpayment can only be raised after reconciliation has been completed. If an FTB overpayment is raised after your refund has been sent to you, the Tax Office will not be able to use your refund to repay the FTB overpayment.

Spouse's CRN	
Spouse's sex	Male Female
Spouse's name Print full name.	Surname or family name  Given names
Spouse's date of birth	DAY MONTH YEAR
I consent to the Tax Office using part or all of my 2 details I have provided above. I have obtained my	2004–05 tax refund to repay the 2005 FTB overpayment of my spouse, whose y spouse's permission to quote their CRN.
Your signature for FTB purposes only	Date Date

## TAXPAYER'S DECLARATION

#### All taxpayers must sign and date the declaration below.

Read and answer the questions below before you sign the Taxpayer's declaration.

Are you required to complete any of the items in the Tax return for individuals (supplementary section) 2005 pages 9-12? Read page 8 in TaxPack 2005 to find out.

NO		Go to question 2.	YES	Attach pages 9–12 to this page.
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2 Has TaxPack asked you to attach the following?

- a. any attachments relating to specific NO YES questions - to page 3 of your tax return b. Business and professional items schedule for individuals 2005 - to page 3 NO
- of your tax return These attachments are in addition to your payment summaries and other

requested attachments which you must attach to your tax return.

#### **Privacy**

It is not an offence not to quote your tax file number (TFN). However, your assessment will be delayed if you do not quote your TFN.

The Australian Taxation Office (ATO) is authorised by the Income Tax Assessment Act 1936, the Income Tax Assessment Act 1997 and the A New Tax System (Family Assistance) (Administration) Act 1999 to ask for information on this tax return. We need this information to help us to administer the taxation laws.

We may give this information to other government agencies authorised by law to receive it - for example, benefit payment agencies such as Centrelink, the Department of Education, Science and Training, and the Department of Family and Community Services; law enforcement agencies such as the Australian Crime Commission; and other agencies such as the Child Support Agency, the Australian Bureau of Statistics and the Reserve Bank of Australia.

I declare that:

- all the information I have given in this tax return, including any attachments, is true and correct
- I have shown all my income including net capital gains for tax purposes for 2004-05
- I have completed and attached the supplementary section, schedules and other attachments - as appropriate - that TaxPack 2005 told me to provide
- I have completed item M2 Medicare levy surcharge
- I have the necessary receipts and/or other records or expect to obtain the necessary written evidence within a reasonable time of lodging this tax return – to support my claims for deductions and tax offsets
- I understand the ATO has the right to review my tax return and, for a period of up to six years, to issue me with a revised assessment if a review shows any inaccuracies in income or entitlements that change my assessment.

#### **IMPORTANT**

The tax law imposes heavy penalties for giving false or misleading information.

FOR YOUR TAX RETURN TO BE VALID YOU MUST SIGN BELOW.				
DAY MONTH YEAR				

Use the pre-addressed envelope provided with TaxPack 2005 to lodge your tax return. For more information, read page 113 in TaxPack 2005.