



**Australian Government**  
**Australian Taxation Office**

# Tax return for individuals (supplementary section)

# 2011

1 July 2010 to 30 June 2011

Use *TaxPack 2011 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 **X** 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 2011*.

Your name

Print your full name.

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

Surname or family name

Given names

## INCOME

Pages s2–9 in *TaxPack 2011 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**

Distribution from trusts **L**

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

Other deductions relating to distribution **X**

Net primary production distribution

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 2011* in addition to item **13**.

#### Non-primary production

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

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

Landcare operations expenses **J**

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

Net non-primary production distribution

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

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)

Tax withheld – voluntary agreement **G**

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

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

Net PSI – transferred from **A** on your *Business and professional items schedule for individuals 2011*

To complete this item, you must have read the publication *Business and professional items 2011* and completed the *Business and professional items schedule for individuals 2011*. Attach the schedule to page 3 of your tax return.

**15 Net income or loss from business**

To complete this item, you must have read the publication *Business and professional items 2011* and completed the *Business and professional items schedule for individuals 2011*. 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 2011*

**Z** Non-primary production – transferred from item **P8** on your *Business and professional items schedule for individuals 2011*

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**  **LOSS**

**C**  **LOSS**

If you show a loss at **B** or **C** you must complete item **P9** in the *Business and professional items schedule for individuals 2011*.

**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 2011* 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**  **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

**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 2011 supplement* will help you to fill in the following items correctly.

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

# DEDUCTIONS

Pages s36–45 in *TaxPack 2011 supplement* will help you to claim your deductions correctly.

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

# TAX OFFSETS

Pages s46–65 in *TaxPack 2011 supplement* will help you to claim your tax offsets correctly.



|  |   |  |  |   |  |
|--|---|--|--|---|--|
| <b>T7</b>  | <b>Superannuation contributions on behalf of your spouse</b>            | Contributions paid <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00                               | <b>A</b>   | <input type="text"/> <input type="text"/> <input type="text"/> .00  | Tax offsets – do not show cents            |
| You must also complete <b>Spouse details – married or de facto</b> on pages 9–11 of your tax return. |   |  |  |   |  |
| <b>T8</b>  | <b>Zone or overseas forces</b>  |  | <b>R</b>   | <input type="text"/> <input type="text"/> <input type="text"/> .00  |  |
| <b>T9</b>  | <b>20% tax offset on net medical expenses over the threshold amount</b> |  | <b>X</b>   | <input type="text"/> <input type="text"/> <input type="text"/> .00  |  |
| <b>T10</b>   | <b>Parent, spouse's parent or invalid relative</b>                      |  | <b>B</b>   | <input type="text"/> <input type="text"/> <input type="text"/> .00  |  |
| <b>T11</b>   | <b>Landcare and water facility</b>                                      | Landcare and water facility tax offset brought forward from earlier years  | <b>T</b>   | <input type="text"/> <input type="text"/> <input type="text"/> .00  |  |
| <b>T12</b>   | <b>Net income from working – supplementary section</b>                  | <b>M</b> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"><input type="text"/>.00 <b>LOSS</b> <input type="text"/></input> | <b>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.</b> |   |  |
| <b>T13</b>   | <b>Entrepreneurs tax offset</b>   | Read the information on <b>T13</b> in <i>TaxPack 2011 supplement</i> before completing this item.  |  |   |  |
|  | Small business entity aggregated turnover                               | <b>K</b> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00                                       | Net small business entity income   | <b>N</b> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"><input type="text"/>.00</input> | <b>CODE</b> <input type="text"/>           |
|  |   |  |  | <b>O</b> <input type="text"/>   | <b>MARITAL STATUS</b> <input type="text"/> |
| <b>T14</b>   | <b>Other tax offsets</b>  | If you are entitled to a tax offset for low income, do <b>not</b> write it anywhere on your tax return. The Tax Office will work it out for you.                                   |  | <b>C</b> <input type="text"/> <input type="text"/> <input type="text"/> .00   | <b>CLAIM TYPE</b> <input type="text"/>     |

**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 2011 supplement* will help you to fill in this item correctly.

|   |  |   |
|---|--|---|
| <b>A4</b>   | <b>Amount on which family trust distribution tax has been paid</b> | <b>X</b> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"><input type="text"/>.00</input> |
| If a trust, partnership or company made a distribution to you on which family trust distribution tax has been paid, you <b>must</b> read page s66 in <i>TaxPack 2011 supplement</i> . |  |   |

# CREDIT FOR INTEREST ON TAX PAID

Page s67 in *TaxPack 2011 supplement* will help you to fill in the following item correctly.

|           |   |   |
|-----------|---|---|
| <b>C1</b> | <b>Credit for interest on early payments – amount of interest</b> | <b>L</b> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"><input type="text"/>.00</input> |
|-----------|---|---|

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

- 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 2011*, 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 2011* to page 3 of your tax return.
  - Attach your supplementary section to page 3 of your tax return.
- For more information, read the **Checklist** and the subsequent pages in *TaxPack 2011*.

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