



Income questions 1-12

How to complete income questions 1 to 12 in your paper tax return.

1 Salary or wages



Complete question 1 to declare income from salary or wages from which tax was withheld.

2 Allowances, earnings, tips, directors fees etc



Complete question 2 to declare payments of income from working, including allowances, payments for service and fees.

3 Employer lump sum payments



Complete question 3 to declare lump sum payments received from an employer for unused annual or long service leave.

4 Employment termination payments (ETP)



Complete question 4 to declare employment termination payments you received due to the termination of your employment.

5 Australian Government allowances and payments



Complete question 5 to declare allowances and payments received from the Australian Government.

6 Australian Government pensions and allowances



Complete question 6 to declare pensions and allowances received from the Australian Government.

7 Australian annuities and superannuation income streams



Complete question 7 to declare income you received from Australian superannuation income streams and annuities.

8 Australian superannuation lump sum payments



Complete question 8 to declare Australian superannuation lump sum payments or death benefit payments you received.

9 Attributed personal services income



Complete question 9 to declare personal services income attributed to you.

Total tax withheld 2015



Complete the total tax withheld section in your tax return.

10 Gross interest



Complete question 10 to declare interest paid or credited to you from any source in Australia.

11 Dividends



Complete question 11 to declare dividends and distributions paid or credited by Australian companies you had shares in.

12 Employee share schemes



Complete question 12 to declare discounts on employee share scheme interests (ESS interests) you received under an ESS.

Income that you show on the supplementary section of the tax return 2015



Instructions for completing income questions in the supplementary section of the tax return.

Total income or loss 2015



Complete the total income or loss section of your tax return.

QC 80734

1 Salary or wages 2015

Complete question 1 to declare income from salary or wages from which tax was withheld.

Last updated 29 May 2015

This question is about income from salary or wages from which tax was withheld. Income from salary or wages includes:

- salary and wages
- commissions
- bonuses
- income from part-time or casual work
- parental leave pay
- Dad and Partner Pay
- amounts for lost salary or wages paid under
 - an income protection policy
 - a sickness or accident insurance policy, or
 - a workers compensation scheme.

From 1 July 2009, there have been changes to the exemption rules for foreign employment income. Show the gross income from your *PAYG payment summary - foreign employment* at this item.

If you received income for work or services performed in the Joint Petroleum Development Area (JPDA), you should have a *PAYG payment summary - foreign employment*. You may need a copy of the JPDA fact sheet to work out how to deal with your JPDA income at this item.

Did you earn income from salary or wages shown on a *PAYG payment summary - individual non-business* or *PAYG payment summary - foreign employment*?

No	<ul style="list-style-type: none"> • Go to question 2 Allowances, earnings, tips, directors fees etc, or • return to main menu Individual tax return instructions.
Yes	Read on.

If your *PAYG payment summary - individual non-business* shows any allowances, include them at item **2 Allowances, earnings, tips, directors fees etc.**

Answering this question

You will need your *PAYG payment summary - individual non-business*, *PAYG payment summary - foreign employment*, or a comparable statement such as a letter or signed statement from each employer or payer, showing the following details:

- gross income (shown as 'Gross payments' on your payment summary)
- total tax withheld
- foreign tax paid, if applicable, and
- the employer's or payer's Australian business number (ABN) or withholding payer number (WPN).

If you do not have all your payment summaries or comparable statements, contact your employer or payer. If you are unsuccessful in obtaining any of these, there is information about making a statutory declaration in *PAYG payment summary - individual non-business*.

Completing your tax return

For the purposes of steps 1 to 5, 'payment summary' includes comparable statements and statutory declarations. Do not combine amounts from different payment summaries (unless instructed at steps 5 and 6).

Step 1

Print the occupation from which you earned most of your income from salary or wages under **Your main salary and wage occupation** at item **1**.

Be as specific as possible when you describe how you earned your salary and wages, for example, 'insurance clerk' rather than 'clerk', 'facilities manager' rather than 'manager', 'bar attendant' rather than 'student'. For public servants, provide work type, for example, 'call centre operator'.

If you have more than five payment summaries, go to [step 5](#).

Step 2

Write the employer's or payer's ABN or WPN from each payment summary under **Payer's Australian business number** at item **1**.

Step 3

For each *PAYG payment summary - individual non-business*, write the 'Total tax withheld' shown on it under **Tax withheld** at the left of **C** to **G** item **1**.

For each *PAYG payment summary - foreign employment*, write the 'Total Australian tax withheld' shown on it under **Tax withheld** at the left of **C** to **G** item **1**.

Step 4

Write the gross payment amounts shown on each payment summary under **Income** at **C** to **G** item **1**.

You have now finished this question; go to question 2 **Allowances, earnings, tips, directors fees etc.**

Step 5

If you have any *PAYG payment summaries - foreign employment*, go to step 6.

Otherwise, follow steps 2 to 4 for your first four *PAYG payment summaries - individual non-business*. Then, for your remaining payment summaries, add up the total tax withheld and write the total at the left of **G** item **1**. Add up the gross payment amounts and write the total at **G** item **1**. Leave the **Payer's Australian business number** for **G** blank.

You have now finished this question; go to question 2 **Allowances, earnings, tips, directors fees etc.**

Step 6

Sort your *PAYG payment summaries - foreign employment* from your *PAYG payment summaries - individual non-business*.

Add up the total Australian tax withheld shown on all your *PAYG payment summaries - foreign employment* and write the total at the left of **C** item **1**. Add up the gross payment amounts and write the total

at **C** item **1**. Leave the **Payer's Australian business number** for **C** blank.

Add up the total tax withheld shown on all your *PAYG payment summaries - individual non-business* and write the total at the left of **D** item **1**. Add up the gross payment amounts and write the total at **D** item **1**. Leave the **Payer's Australian business number** for **D** blank.

You may be entitled to a foreign income tax offset, see question 20 **Foreign source income and foreign assets or property** for further information.

You have now finished this question; go to question **2**.

Helpful hints

Do not attach your payment summaries and comparable statements to your tax return.

Make sure you keep all your records for five years from the date you lodge your tax return. A shorter record-keeping period may apply in some situations. There is more information on record keeping and written evidence in **Keeping your tax records**.

Where to go next

- Go to question 2 **Allowances, earnings, tips, directors fees etc**.
- Return to main menu **Individual tax return instructions**.

QC 44118

2 Allowances, earnings, tips, directors fees etc 2015

Complete question 2 to declare payments of income from working, including allowances, payments for service and fees.

Last updated 29 May 2015

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[Did you receive any of the above payments?](#)

[Answering this question](#)

[Completing your tax return](#)

This question is about payments of income from working. These may include:

- allowances
- payments from which tax was not withheld, including salary, wages, commissions, bonuses, income earned from part-time and casual jobs, and income from income protection, sickness and accident insurance policies
- tips, gratuities and payments for your services
- consultation fees and honoraria (payments for voluntary services).

Allowances include:

- car, travel and transport allowances, including reimbursements of car expenses calculated by reference to the distance travelled by the car, such as 'cents-per-kilometre' allowances
- award transport payments (paid under an industrial law or award that was in force on 29 October 1986)
- tool, clothing and laundry allowances
- dirt, height, site, first aid and risk allowances
- meal and entertainment allowances.

If you received a travel allowance or an overtime meal allowance paid under an industrial law, award or agreement, you do not have to include it on your tax return if:

- it was not shown on your payment summary
- it does not exceed the Commissioner's reasonable allowance amount, and
- you spent the whole amount on deductible expenses.

If you choose not to include it, you cannot claim a deduction for expenses incurred in relation to that allowance. For more information, see *Taxation Determination TD 2014/19 - Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2014-15 income year?*

Did you receive any of the above payments?

No	<ul style="list-style-type: none">• Go to question 3 Employer lump sum payments, or• return to main menu Individual tax return instructions.
Yes	Read below.

Answering this question

You will need your payment summaries or comparable statements (and details of the payments that you received if they are not shown on a payment summary or comparable statement).

If you do not have all your payment summaries or comparable statements, contact your employer or payer. If you are unsuccessful in obtaining any of these, there is information about making a statutory declaration in *PAYG payment summary - individual non-business*.

Completing your tax return

Step 1

Add up any tax withheld from these payments.

Do not include any amounts of tax withheld you have shown at other items, such as item **1**.

Write the amount under **Tax withheld** at the left of **K** item **2**.

Step 2

Add up all of these payments.

Do not include any amounts of income you have shown at other items, such as item **1**.

Write the amount under Income at **K** item **2**.

Where to go next

- Go to question 3 Employer lump sum payments.
- Return to main menu Individual tax return instructions.
- Go back to question 1 Salary or wages.

QC 44119

3 Employer lump sum payments 2015

Complete question 3 to declare lump sum payments received from an employer for unused annual or long service leave.

Last updated 29 May 2015

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[Did you receive any of these payments?](#)

[Answering this question](#)

[Completing your tax return](#)

This question is about any lump sum payments you received from your employer for unused annual leave or unused long service leave.

Did you receive any of these payments?

No	<ul style="list-style-type: none"> • Go to question 4 Employment termination payments (ETP), or • return to main menu Individual tax return instructions.
Yes	Read on

Do not include any employer lump sum payments in arrears or non-superannuation annuity payments in arrears shown at 'Lump sum E' on your payment summary. These amounts are dealt with at question **24 Other income**. Similarly, 'lump sum payments in arrears' shown on your *PAYG payment summary - superannuation income stream* are dealt with at question 7 **Australian annuities and superannuation income streams**.

Do not include payments for early retirement or genuine redundancy shown at 'Lump sum D' on your *PAYG payment summary - individual non-business* anywhere on your tax return, as they are not taxed.

Answering this question

You will need your *PAYG payment summary - individual non-business*, *PAYG payment summary - foreign employment* or a comparable statement from your payer showing an amount at 'Lump sum A' or 'Lump sum B' where relevant.

If you do not have all your payment summaries or comparable statements, or if any of your comparable statements do not show an amount you received during the year that is either a 'Lump sum A' or a 'Lump sum B' contact your employer or payer. If you are unsuccessful in obtaining any of these, there is information about making a statutory declaration in *PAYG payment summary - individual non-business*.

If you have received a *PAYG payment summary - foreign employment* showing an amount at 'Lump sum A' on which foreign tax has been paid you will also need to include the amount at **U** in item **20**.

Completing your tax return

If you do not have any amounts shown at 'Lump sum A' on your payment summaries, go to [step 4](#).

Amounts shown at 'Lump sum A' on your payment summary

Step 1

Add up the total tax withheld from lump sum A amounts shown on your payment summaries. Do not include any amounts of tax withheld you have included at any other item, such as item **1** or **2**.

Write the answer under **Tax withheld** at the left of **R** item **3**.

Step 2

Add up all lump sum A amounts on your payment summaries.

Write the answer at **R** item **3**.

Step 3

Print in the **TYPE** box at the right of **R**:

R	if the amount related to a genuine redundancy payment, an early retirement scheme payment, or the invalidity segment of an employment termination payment or superannuation benefit
T	for all other situations.

Check with your payer if you are not sure.

If you do not have any amounts shown at 'Lump sum B' on your payment summaries, you have finished this question. Go to question 4 Employment termination payments (ETP).

Amounts shown at 'Lump sum B' on your payment summary

Step 4

Add up the total tax withheld from lump sum B amounts shown on your payment summaries. Do not include any amounts of tax withheld you have included at step 1 above or at any other item, such as item **1** or **2**.

Write the answer under **Tax withheld** at the left of **H** item **3**.

Step 5

Add up all lump sum B amounts on your payment summaries.

Divide the total by 20 to work out 5% of the amounts. Only 5% of these amounts is taxable.

Write the answer at **H** item **3**.

Find out more

Taxation of termination payments

Where to go next

- Go to question 4 Employment termination payments (ETP).
- Return to main menu Individual tax return instructions.
- Go back to question 2 Allowances, earnings, tips, directors fees etc.

QC 44120

4 Employment termination payments (ETP) 2015

Complete question 4 to declare employment termination payments you received due to the termination of your employment.

Last updated 29 May 2015

This question is about employment termination payments (ETPs), which you received as a result of the termination of your employment.

These payments are shown on a *PAYG payment summary - employment termination payment* (NAT 70868).

This item also includes:

- death benefit ETPs; these are certain payments made as a consequence of the cessation of a person's employment that you

received due to that person's death (see **Special circumstances and glossary** for more information)

- foreign ETPs; these are certain ETPs received from overseas employment which **were exempt** from income tax under that country's law (see **Special circumstances and glossary** for more information)
- late termination payments; these are certain ETPs you received more than 12 months after you retired or ceased employment (see **Special circumstances and glossary** for more information).

Do not show the following payments anywhere on your tax return:

- foreign termination payments; these are certain termination payments that **were not exempt** from income tax of the foreign country (see **Special circumstances and glossary** for more information)
- ETPs you received as the trustee of a deceased estate; these payments must be shown on the trust tax return of the deceased estate
- departing Australia superannuation payments..

Did you receive an ETP?

No	<ul style="list-style-type: none">• Go to question 5 Australian Government allowances and payments, or• return to main menu Individual tax return instructions.
Yes	Read on.

Answering this question

You will need your *PAYG payment summary - employment termination payment*.

If you do not have all your payment summaries, contact your employer or payer. If you are unsuccessful in obtaining any of these, there is

information about making a statutory declaration in **PAYG payment summary - individual non-business**.

If you have received a foreign ETP, your foreign employer may not have issued you with a *PAYG payment summary - employment termination payment*. See **Special circumstances and glossary** for further instructions.

For information about late termination payments, transitional termination payments, foreign termination payments and death benefits dependants, see **Special circumstances and glossary**.

Completing your tax return

If you received two or more ETPs, go to [step 5](#). Otherwise, read on.

Step 1

Write in the left column at item **4** the date of payment and your payer's Australian business number (ABN), as shown on your *PAYG payment summary - employment termination payment*.

Step 2

Write the total amount of tax withheld from your ETP, as shown on your *PAYG payment summary - employment termination payment*, under **Tax withheld** at the left of **I** item **4**.

Step 3

Write the taxable component of your ETP, as shown on your *PAYG payment summary - employment termination payment*, at **I** item **4**.

Step 4

Write the ETP code, as shown on your *PAYG payment summary - employment termination payment*, in the **CODE** box at the right of **I** on your tax return.

You must enter a valid code. You should contact the employer or payer if your *PAYG payment summary - employment termination payment* does not have an ETP code. If you are unable to contact the employer or payer, read through all the codes below and select the one that best describes your payment.

Code	Description
R	<p>if you received your ETP because of:</p> <ul style="list-style-type: none"> • early retirement scheme • genuine redundancy • invalidity • compensation for <ul style="list-style-type: none"> – personal injury – unfair dismissal – harassment – discrimination
O	<p>if your ETP is not described by R, for example, you received it because of:</p> <ul style="list-style-type: none"> • golden handshake • gratuity • payment in lieu of notice • payment for unused sick leave • payment for unused rostered days off
S	<p>if you received a code R ETP in 2014-15 and you had received another ETP (code R or code O), or a transitional termination payment, in an earlier income year for the same termination of employment</p>
P	<p>if you received a code O ETP in 2014-15 and you had received another ETP (code R or code O), or a transitional termination payment, in an earlier income year for the same termination of employment</p>
D	<p>if you received a death benefit ETP and you were a death benefits dependant</p>
B	<p>if you received a death benefit ETP in 2014-15 and you were not a death benefits dependant and you had</p>

	received another death benefit ETP in an earlier income year for the same termination of employment
N	if you received a death benefit ETP and you were not a death benefits dependant, and code B does not apply.

If you have a *PAYG payment summary - employment termination payment* and the ETP code is **T**, this indicates that the payment was a death benefit employment termination payment paid to the trustee of a deceased estate. You must show this in a trust tax return, not your individual tax return.

Step 5

If you received two or more ETPs, you need to complete an *Employment termination payment schedule* (NAT 71744) using the information shown on your payment summaries.

Step 6

When you have completed the schedule, add together all the amounts of tax withheld, add together all the taxable component amounts and transfer the two totals to item **4** on your tax return. Write the total tax withheld under **Tax withheld** at the left of **I**, write the total taxable component at **I**, and print the code letter **M** in the **TYPE** box.

Do not write any date of payment or payer's ABN on your tax return.

Step 7

Attach your schedule to page 3 of your tax return and print **X** in the **Yes** box at *Taxpayer's declaration* question **2** on page 10.

 Further information

Find out more

For more information about employment termination payments (ETPs), see *Taxation of termination payments*.

Where to go next

- Go to question 5 Australian Government allowances and payments
- Return to main menu Individual tax return instructions
- Go back to question 3 Employer lump sum payments

5 Australian Government allowances and payments 2015

Complete question 5 to declare allowances and payments received from the Australian Government.

Last updated 29 May 2015

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This question is about the following Australian Government payments:

- Newstart allowance
- Youth allowance
- Austudy payment
- parenting payment (partnered)
- partner allowance
- sickness allowance
- special benefit
- widow allowance
- farm household allowance
- an education payment of any of the following when you were 16 years old or older

- ABSTUDY living allowance
 - payment under the Veterans' Children Education Scheme
 - payment under the *Military Rehabilitation and Compensation Act Education and Training Scheme 2004*, shown as 'MRCA Education Allowance' on your *PAYG payment summary - individual non-business*
- other taxable Commonwealth education or training payments shown on your payment summary
 - an income support component from a Community Development Employment Project (CDEP) shown as 'Community Development Employment Projects (CDEP) payments' on your *PAYG payment summary - individual non-business*
 - a CDEP scheme participant supplement
 - disaster recovery allowance.

If you received an Interim farm household allowance, do not show it here; show it at item **24**.

Do not include any Australian Government allowances and payments that are not taxable, show these at item **IT3 Tax-free government pensions**; see **Amounts that you do not pay tax on**.

Do not include any parental leave payments or dad and partner payments; show these at item **1 Salary or wages**.

Interim income support payments are not reported as separate amounts on Centrelink PAYG payment summaries, but are included in the total amount reported for emergency and general assistance payments. If you received these payments you will need a letter from Centrelink notifying you of the amount of interim income support payment you have received. Show the amount at this item in order to get the correct tax offset.

Show at item **24 Other income** the balance of the amount for emergency and general assistance payments shown on your Centrelink PAYG payment summary.

Record keeping

Keep all statements and payment summaries with your records.

Beneficiary tax offset

You may be entitled to a tax offset on this income.

Tax offsets reduce the amount of tax you have to pay.

If you received one or more of the payments listed above, you may be entitled to a beneficiary tax offset. You do not have to work out your tax offset. We work it out for you from the answers you give at this item. If you want to work out your beneficiary tax offset, you can use the beneficiary tax offset calculator at ato.gov.au/calculators.

If you are eligible for both the Seniors and pensioners tax offset and the Beneficiary tax offset, you are entitled to receive only one of these offsets. We will work out which one gives you the highest tax offset.

Did you receive any of these payments?

No	<ul style="list-style-type: none">Go to question 6 Australian Government pensions and allowances, orreturn to main menu Individual tax return instructions.
Yes	Read below.

Answering this question

You will need:

- your *PAYG payment summary - individual non-business*, or
- a letter from the agency that paid your allowance or payment stating the amount you received.

If you have not received this information or you have lost it, contact the agency that paid you.

Completing your tax return

Step 1

Add up the tax withheld shown on each of your payment summaries and letters.

Write the total under **Tax withheld** at the left of **A** item **5**.

Step 2

Add up the income shown on each of your payment summaries and letters.

Write the total at **A** item **5**.

Helpful hint

If you prepare your tax return online using *e-tax*, you can use the pre-filling service to download these payments directly to your tax return.

Where to go next

- Go to question 6 Australian Government pensions and allowances.
- Return to main menu Individual tax return instructions.
- Go back to question 4 Employment termination payments (ETP).

QC 44122

6 Australian Government pensions and allowances 2015

Complete question 6 to declare pensions and allowances received from the Australian Government.

Last updated 29 May 2015

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[Did you receive any of these payments?](#)

[Answering this question](#)

Completing your tax return

This question is about the following Australian Government payments:

- age pension
- bereavement allowance
- carer payment
- disability support pension, if you have reached age-pension age
- education entry payment
- parenting payment (single)
- widow B pension
- wife pension, if either you or your partner was of age-pension age
- age service pension
- income support supplement
- Defence Force income support allowance (DFISA) where the pension, payment or allowance to which it relates is taxable
- DFISA-like payment from the Department of Veterans' Affairs (DVA)
- invalidity service pension, if you have reached age-pension age
- partner service pension.

Do not include any Australian Government pensions or allowances that are not taxable, these should be shown at item IT3 Tax-free government pensions; see **Amounts that you do not pay tax on**.

Did you receive any of these payments?

No	<ul style="list-style-type: none">• Go to question 7 Australian annuities and superannuation income streams, or• return to main menu Individual tax return instructions.
Yes	Read below.

Answering this question

You will need:

- your *PAYG payment summary - individual non-business*, or
- a letter from the agency that paid your pension, allowance or payment stating the amount that you received.

If you have not received this information, or you have lost it, contact the agency that paid you.

Completing your tax return

Step 1

Add up the tax withheld shown on each of your payment summaries and letters.

Write the total under **Tax withheld** at the left of **B** item **6**.

Step 2

Add up the income shown on each of your payment summaries and letters.

Write the total at **B** item **6**.

Tax tips

You may be entitled to a tax offset on this income. Make sure you work through question **T1 Seniors and pensioners (includes self-funded retirees)** to see whether you are entitled to a tax offset.

Helpful hint

If you prepare your tax return online using *e-tax*, you can use the pre-filling service to download these payments directly to your tax return.

Where to go next

- Go to question **7 Australian annuities and superannuation income streams**.
- Return to main menu **Individual tax return instructions**.

- Go back to question 5 Australian Government allowances and payments.

QC 44123

7 Australian annuities and superannuation income streams 2015

Complete question 7 to declare income you received from Australian superannuation income streams and annuities.

Last updated 29 May 2015

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[Did you receive any of these payments?](#)

[Answering this question](#)

[Completing your tax return](#)

[Lump sums in arrears tax offset](#)

This question is about income you received from **annuities** and **superannuation income streams**.

Annuities (also known as non-superannuation annuities) may be paid to you by life insurance companies and friendly societies. You may have received a *PAYG payment summary - individuals non-business* showing such amounts.

Superannuation income streams (including lump sum in arrears amounts) are paid to you by Australian superannuation funds, retirement savings account (RSA) providers and life insurance companies. You may have received a *PAYG payment summary - superannuation income stream* showing such amounts.

If you received a taxable Australian superannuation lump sum payment, include it at item **8**.

Do not show the following amounts anywhere on your tax return:

- the taxed element of a superannuation income stream you received after your 60th birthday (these amounts are tax free and not included in your taxable income)
- the taxed element of a superannuation income stream paid to you as the result of the death of another person who died aged 60 years old or older or if you were 60 years old or older when you received the benefit (these amounts are tax free and not included in your taxable income)
- the tax-free component of any superannuation income stream (these amounts are tax free and not included in your taxable income)

Did you receive any of these payments?

No	<ul style="list-style-type: none">• Go to question 8 Australian superannuation lump sum payments, or• return to main menu Individual tax return instructions.
Yes	Read on.

Answering this question

You will need:

- your *PAYG payment summary - individual non-business* showing the gross payment of any annuities
- your *PAYG payment summary - superannuation income stream*; superannuation income stream benefits have two components which may be shown on your payment summary:
 - a taxable component which can have two elements
 - a taxed element, and
 - an untaxed element

- a tax-free component (do not show your tax-free component anywhere on your tax return).

You may also need a statement from your payer showing the deductible amount of the undeducted purchase price (UPP) of the annuity so you can work out the amount to include as income at this item. If you have not received this information or you have lost it, contact your payer to obtain a copy.

If you should have received a payment summary or statement and it has not yet arrived, or you have lost it, contact your payer to obtain a copy.

You may not have received a *PAYG payment summary - superannuation income stream* because your entire superannuation income stream was tax free. For example, you may not have received a payment summary if, in 2014–15, your superannuation income stream contained only taxed elements received on or after your 60th birthday.

Completing your tax return

Follow the steps below to ensure we apply the correct rate of tax.

Step 1 Tax withheld

Add up the tax withheld amounts on your payment summaries for your superannuation income streams and annuities.

Write the total in the left column under **Tax withheld** at item **7** on your tax return.

Step 2 Taxed element of taxable component

Add up the taxed element amounts that appear under the heading 'Taxable component' on your superannuation income stream payment summaries. Do not include any gross payments from annuities shown on a *PAYG payment summary - individual non-business* at this step. These are dealt with at [step 4](#).

Write the total at **J** item **7**.

Step 3 Untaxed element of taxable component

Add up any untaxed element amounts that appear under the heading 'Taxable component' on your superannuation income stream payment summaries, and write the total at (a) in [worksheet 1](#). If you did not receive any, write **0**.

Step 4 Annuities

If you did not receive any Australian annuities, write **0** at (b) in [worksheet 1](#) below and go to step 5.

If you received an annuity, your payer may have provided you with a statement showing the deductible amount of the UPP of your annuity. If you do not have details of the deductible amount, contact your payer for assistance. If your payer cannot tell you, phone **13 10 20**.

Subtract the deductible amount from the gross amount of the annuity shown on your *PAYG payment summary - individual non-business*.

- If the answer is a negative amount then the amount is treated as if it was zero.
- If you had more than one annuity, repeat this step for each one.
- Add these amounts and write your total at (b) in [worksheet 1](#).

Step 5 Total untaxed element

Add (a) and (b) in **worksheet 1**.

Worksheet 1		
Working out the total of untaxed elements and annuity amounts		
Total untaxed element amounts from superannuation income streams (from step 3)	\$	(a)
Total amounts from annuities (from step 4)	\$	(b)
Add (a) and (b).	\$	(c)

Transfer the amount at (c) to **N** item **7**.

If you did not receive any superannuation income stream lump sums in arrears, go to question **8 Australian superannuation lump sum payments**.

Step 6 Taxed element of lump sums in arrears

Add up all the taxed element amounts that appear under the heading 'Lump sum in arrears - taxable component' on your superannuation income stream payment summaries.

Write the total at **Y** item 7.

Step 7 Untaxed element of lump sums in arrears

Add up all the untaxed element amounts that appear under the heading 'Lump sum in arrears - taxable component' on your superannuation income stream payment summaries.

Write the total at **Z** item 7.

Lump sums in arrears tax offset

You may be entitled to a tax offset if you received a superannuation income stream lump sum in arrears. However, you need to provide additional information.

- On a separate sheet of paper
 - print SCHEDULE OF ADDITIONAL INFORMATION - ITEM 7
 - print your name, address and tax file number
 - write the amount of the payment in arrears for each income year involved. For example, if you received \$900 in 2014–15 as a lump sum in arrears, \$600 of that lump sum could be due to you for 2012–13 and \$300 for 2013–14. You would write 2012–13 \$600 and 2013–14 \$300. If you do not have that information, contact the payer of your superannuation income stream.
- Attach your schedule to page 3 of your tax return.
- Print **X** in the **Yes** box at **Taxpayer's declaration** question 2 on page 10 of your tax return.

Tax tips

You may be entitled to the:

- seniors and pensioners tax offset; for more information see question T1 Seniors and pensioners (includes self-funded retirees)

- superannuation income stream tax offset; for more information see question T2 Australian superannuation income stream.

Find out more

For more information about Australian annuities and superannuation income streams or conditions of release including preservation age, see [Withdrawing your super and paying tax](#)

Where to go next

- Go to question 8 Australian superannuation lump sum payments.
- Return to main menu [Individual tax return instructions](#).
- Go back to question 6 Australian Government pensions and allowances.

QC 44124

8 Australian superannuation lump sum payments 2015

Complete question 8 to declare Australian superannuation lump sum payments or death benefit payments you received.

Last updated 29 May 2015

On this page

[Did you receive any of these payments?](#)

[Answering this question](#)

[Completing your tax return](#)

This question is about Australian superannuation lump sum payments or superannuation death benefit payments you received, including those paid by:

- superannuation funds
- approved deposit funds
- retirement savings account providers
- life insurance companies.

It is also about any:

- amounts we paid to you in respect of the superannuation guarantee charge or the superannuation holding accounts special account
- payments you received from the unclaimed money registers.

Do not show on your tax return any:

- tax-free component of any superannuation lump sum, including any super co-contribution or low-income super contribution payment from us (these amounts are tax free and not included in your assessable income)
- lump sum payments you received as a death benefits dependant (see the definition in **Special circumstances and glossary**, these amounts are tax free and not included in your assessable income)
- taxed element of superannuation lump sum payment you received on or after your 60th birthday unless it is a death benefit superannuation lump sum payment paid to you as a non-dependant (these amounts are tax free and not included in your assessable income)
- superannuation lump sum payment received as the trustee of a deceased estate (this payment must be shown on the trust tax return of the deceased estate)
- amounts released under a 'release authority' issued to you because of an excess contributions tax assessment (these amounts are tax free and not included in your assessable income)
- amounts paid to you because you have a terminal medical condition (see the definition in **Special circumstances and glossary**) as these amounts are tax free and not included in your assessable income

(you should not have received a *PAYG payment summary - superannuation lump sum* for this type of payment)

- departing Australia superannuation payments.

You need to complete this item if you received a *PAYG payment summary - superannuation lump sum* that shows a taxed or untaxed element.

Show lump sums you received from foreign superannuation funds at item 20 on your tax return (supplementary section).

Did you receive any of these payments?

No	<ul style="list-style-type: none">• Go to question 9 Attributed personal services income, or• return to main menu Individual tax return instructions
Yes	Read on.

Answering this question

You will need your *PAYG payment summary - superannuation lump sum*.

If you have not received it, have lost it or think the details (such as the dependency status) on it are wrong, contact your payer. If you still cannot obtain it or cannot agree on the details, there is information about making a statutory declaration in *PAYG payment summary - individual non-business*.

Completing your tax return

Follow the steps below to ensure we apply the correct rate of tax.

If you received more than one superannuation lump sum during the year, go to step 5. Otherwise, read on.

Step 1

Write in the left column at item **8** the date of payment and your payer's Australian business number (ABN), as shown on your *PAYG payment summary - superannuation lump sum*.

Step 2

Write the total amount of tax withheld, as shown on your payment summary, under **Tax withheld** at item **8**.

Step 3

Did you receive a death benefit lump sum payment when you were not a death benefits dependant of the deceased?

No	Go to step 4 .
Yes	Print N in the TYPE box at item 8 on your tax return. Read on.

Step 4

The taxed element and untaxed element of your superannuation lump sum are on your payment summary.

Write the taxed element amount at **Q** item **8**.

Write the untaxed element amount at **P** item **8**.

You have now finished this question. Go to question 9.

Step 5

If you received two or more superannuation lump sums, you need to complete a **Superannuation lump sum schedule** (NAT 71743) using the information shown on your payment summaries.

Step 6

When you have completed the schedule, add up the total tax withheld, taxed elements and untaxed elements from each superannuation lump sum you received, and transfer these amounts to item **8** on your tax return.

Write the total tax withheld in the **Tax withheld** column.

Write the total taxed elements at **Q** and the total untaxed elements at **P**. Print the code letter **M** in the **TYPE** box.

Do not write any date of payment or payer's ABN on your tax return.

Step 7

Attach your schedule to page 3 of your tax return and print **X** in the **Yes** box at **Taxpayer's declaration** question 2 on page 10 of your tax return.

Find out more

For more information about Australian superannuation lump sums, Super death benefits or conditions of release including preservation age, see [Withdrawing your super and paying tax](#)

Where to go next

- Go to 9 Attributed personal services income.
- Return to main menu [Individual tax return instructions](#).
- Go back to question 7 [Australian annuities and superannuation income streams](#).

QC 44125

9 Attributed personal services income 2015

Complete question 9 to declare personal services income attributed to you.

Last updated 29 May 2015

On this page

[Did you receive any attributed personal services income?](#)

[Answering this question](#)

[Completing your tax return](#)

You must complete this item if you provided personal services and you:

- received a *PAYG payment summary - business and personal services income* showing an **X** against 'Personal services attributed income', or
- had personal services income attributed to you.

If you provided personal services and payment was made to you as a sole trader, do not complete this item. You must answer question **14 Personal services income (PSI)** and complete item **P1** in the *Business and professional items schedule for individuals 2015*.

Personal services income is income that is mainly a reward for your personal efforts or skills and is generally paid either to you or to a personal services entity (a company, partnership or trust).

If your personal services income is paid to a personal services entity, the income (less certain deductions relating to gaining or producing that income) is attributed to you unless:

- the personal services entity gained the income in the course of conducting a personal services business, or
- the income was promptly paid to you by the entity as salary.

Did you receive any attributed personal services income?

No	<ul style="list-style-type: none">• Go to Total tax withheld, or• return to main menu Individual tax return instructions.
Yes	Read below.

Answering this question

You will need:

- your *PAYG payment summary - business and personal services income* showing the amount of personal services income attributed to you and the total amount of tax paid or withheld
- details of any other personal services income attributed to you.

If you do not have all of your documents, contact the person who paid you.

Completing your tax return

Step 1

Write the total amount of tax withheld from the personal services income attributed to you under **Tax withheld** at the left of **O** item **9**.

Step 2

Write the total amount of personal services income attributed to you at **O** item **9**.

Tax tips

If the personal services entity has a net loss relating to your personal services income, no amount is attributed to you. You need to read **D15 Other deductions** to claim a deduction for the loss.

Find out more

There is an explanation of the rules relating to the attribution of personal services income in *Taxation Ruling TR 2003/6 - Income tax: attribution of personal services income*.

Where to go next

- Go to **Total tax withheld**.
- Return to main menu **Individual tax return instructions**.

- Go back to question 8 Australian superannuation lump sum payments.

QC 44126

Total tax withheld 2015

Complete the total tax withheld section in your tax return.

Last updated 29 May 2015

Completing your tax return

Step 1

Add up all the amounts in the **Tax withheld** column at items **1** to **9** on your tax return.

Step 2

Write the total amount at **TOTAL TAX WITHHELD**.

Helpful hints

Tax offsets and tax withheld

If your tax offsets have changed since you last filled in a **Withholding declaration** (NAT 3093), you need to complete a new declaration.

Other amounts withheld

If you have to lodge activity statements:

- make sure you lodge all your activity statements before you lodge your tax return
- do not show pay as you go (PAYG) instalments anywhere on your tax return. These are automatically credited to you in your assessment.

Where to go next

- go to question 10 Gross interest
- return to main menu Individual tax return instructions
- go back to question 9 Attributed personal services income

QC 44141

10 Gross interest 2015

Complete question 10 to declare interest paid or credited to you from any source in Australia.

Last updated 29 May 2015

On this page

[Was any interest paid or credited to you from any source in Australia?](#)

[Answering this question](#)

[Completing your tax return](#)

This question is about interest paid or credited to you from any source in Australia, including accounts and term deposits held with financial institutions in Australia. This includes:

- interest we paid or credited to you
- interest from children's accounts you opened or operated with funds that belonged to you or funds that you used as if they belonged to you. For more information about children's accounts, see **Taxation Ruling IT 2486 - Income tax: children's savings accounts**.

Use *Individual tax return supplement 2015* if you have any of the types of interest listed below:

- distributions of interest you received, or were entitled to receive, from a partnership or trust (including a cash management trust,

property trust, unit trust or other similar trust investment product); show these at question 13 Partnerships and trusts

- interest from a foreign source; show these at question 20 Foreign source income and foreign assets or property
- interest from infrastructure borrowings if you intend to claim a tax offset at item T8 Other non-refundable tax offsets; show these at question 24 Other income.

Was any interest paid or credited to you from any source in Australia?

No	<ul style="list-style-type: none">• Go to question 11 Dividends, or• return to main menu Individual tax return instructions.
Yes	Read on.

Answering this question

You will need:

- your statements, passbooks and other documentation from your financial institutions and other sources that show 2014–15 interest income
- any statement of account or notice of assessment (or amended assessment) you received from us during 2014–15 that shows interest we paid or credited to you, for example
 - interest on early payments
 - interest on overpayments
 - delayed refund interest.

Tax file number (TFN) amounts are amounts of tax withheld by financial institutions because you did not provide your TFN or Australian business number (ABN) to them. TFN amounts are shown on your statement or document as 'Commonwealth tax' or 'TFN

withholding tax'. These amounts must be included as gross interest on your tax return.

Do not include any interest credited to a first home saver account, or included as part of a payment to you from such an account, at this item or anywhere else on your tax return.

If you were a foreign resident when you received or were credited with the interest, do not include it here; see **Special circumstances and glossary** for information about non-resident withholding tax on these amounts.

If you had any joint accounts, show only your share of the interest. This will be half if you held the account equally with one other person. Keep a record of how you worked out your proportion if you and the other account holders did not share the amounts of interest equally.

Completing your tax return

Step 1

Add up the amounts of gross interest you received in 2014–15.

Step 2

Write the total amount of your gross interest at **L** item **10**. Do not show cents. If the total was less than \$1, do not write anything.

Step 3

Add up all the TFN amounts shown on your statements, but do not include TFN amounts that we have already refunded to you. Write the total at **M** item **10**. Show cents.

Where to go next

- Go to question 11 Dividends.
- Return to main menu Individual tax return instructions.
- Go back to 9 Attributed personal services income.

11 Dividends 2015

Complete question 11 to declare dividends and distributions paid or credited by Australian companies you had shares in.

Last updated 29 May 2015

On this page

[Were you paid or credited with any dividends by Australian companies?](#)

[Answering this question](#)

[Completing your tax return](#)

This question is about dividends and distributions that were paid or credited to you by Australian companies that you had shares in. These include:

- dividends applied under a dividend reinvestment plan
- dividends that were dealt with on your behalf
- bonus shares that qualify as dividends.

Your dividend statements will show the amounts and should show the payment dates.

Dividends include:

- distributions by a corporate limited partnership
- dividends paid by a corporate unit trust
- dividends paid by a public trading trust
- dividends paid by a listed investment company.

The following may also be included as dividends:

- earnings you received, or were credited with, on a non-share equity interest
- amounts you received from, or were credited by, a private company as a shareholder or an associate of a shareholder in the form of

payments, loans or debts forgiven (these are generally unfranked dividends)

- amounts you received from, or were credited by, the trustee of a trust estate in the form of payments, loans or debts forgiven where a private company in which you were a shareholder, or an associate of a shareholder, had an unpaid present entitlement (or was going to have such an entitlement by a certain time) from the trust (these are generally unfranked dividends).

Do not include dividends paid under a demerger unless the company advised you to include them.

If you received, or were credited with, a dividend when you were not an Australian resident, see [Special circumstances and glossary](#).

Were you paid or credited with any dividends by Australian companies?

No	<ul style="list-style-type: none">• Go to question 12 Employee share schemes, or• return to main menu Individual tax return instructions.
Yes	Read on.

Answering this question

You will need your statements from each Australian company, corporate limited partnership, corporate unit trust, public trading trust and listed investment company that paid you dividends or made distributions to you between 1 July 2014 and 30 June 2015.

Statements may show:

- amounts of franked and unfranked dividends
- amounts of franking credits
- tax file number (TFN) amounts withheld from unfranked dividends.

Franking credits are amounts of tax paid by the company that are allocated to your dividend or distribution. You include as assessable income both:

- the amount of your dividend or distribution, and
- the amount of the franking credits allocated to you.

You also receive a tax credit on your tax assessment for an amount equal to the franking credits.

You may not be entitled to claim the franking credits if:

- within 45 days of buying the shares (90 days for certain preference shares), you either sold them or entered into an arrangement to reduce the risk of making a loss on them
- you were under an obligation to make, or were likely to make, a related payment, or
- you received a dividend as a result of a dividend washing arrangement.

For more information, see **Holding period rule**, **Related payments rule** and **Dividend washing integrity rule** in Special circumstances and glossary.

TFN amounts are amounts of tax withheld from dividends and some distributions by investment bodies because you did not provide your TFN or ABN to them. TFN amounts are shown on your dividend statement. These amounts must be included in the amount of unfranked dividends you write on your tax return.

If you had any shares in joint names, show only your proportion of the dividends. This would be half if you held the shares equally with one other person. Keep a record of how you worked out your proportion if you and the other joint owners did not own the shares equally.

Completing your tax return

If any of your statements do not show franked and unfranked portions of the dividend, include the total dividend amount at **T** item **11** when you complete step 2.

Step 1

Add up all the unfranked dividend amounts from your statements, including any TFN amounts withheld. Also include any other amounts that are treated as dividends.

Write the total amount at **S** item **11**.

Step 2

Add up all the franked dividend amounts from your statements, and any other franked dividends paid or credited to you.

Write the total amount at **T** item **11**.

Step 3

Add up the 'franking credit amounts that you are entitled to claim' shown on your statements. Do not include them if the **holding period rule, related payments rule** or **dividend washing integrity rule** prevent you from claiming them. For more information, see **Special circumstances and glossary**.

Write the total amount at **U** item **11**.

Step 4

Add up any TFN amounts withheld that have not been refunded to you.

Write the total amount at **V** item **11**. Show cents.

Keep your dividend statements. For more information on record keeping, see **Keeping your tax records**.

Tax tips

If you received a distribution from a partnership or trust, see question **13 Partnerships and trusts**.


If you carried on a business of trading in shares, see question **15 Net income or loss from business**.

If you sold, redeemed, cancelled or otherwise disposed of shares during the year (but did not carry on a business of trading in shares), see question **18 Capital gains**.

If you received dividends from a foreign company, see question **20 Foreign source income and foreign assets or property**.

If a New Zealand company paid you a dividend with Australian franking credits attached, see question **20 Foreign source income and foreign assets or property**.

If you received dividends or a distribution on which family trust distribution tax had been paid, see question **A4 Amount on which family trust distribution tax has been paid**.

 Further information

Find out more

For more information about shares, dividends and amounts treated as dividends, see **You and your shares 2015** (NAT 2632).

For information about capital gains tax, see **Guide to capital gains tax 2015**.

Where to go next

- Go to question 12 **Employee share schemes**.
- Return to main menu **Individual tax return instructions**.
- Go back to question 10 **Gross interest**.

QC 44128

12 Employee share schemes 2015

Complete question 12 to declare discounts on employee share scheme interests (ESS interests) you received under an ESS.

Last updated 29 May 2015

This question is about **discounts** on 'employee share scheme interests' (ESS interests) that you or your associate received under an employee share scheme. ESS interests are:

- shares
- stapled securities (provided at least one of the stapled interests is a share in a company)
- rights to acquire shares and stapled securities.

An ESS interest acquired by your associate in respect of your employment is treated as though the ESS interest was acquired by you.

The discount is the difference between the market value of the ESS interests and the amount paid to acquire them.

The ESS interests can be:

- from an Australian company or a foreign company
- related to your employment inside or outside Australia.

You will be taxed on the discount in the year in which you acquired the interest in the scheme. Such schemes are known as 'taxed-upfront schemes'. However, if you and the scheme meet certain conditions the taxing point is deferred until a later time. These tax-deferred schemes are known as 'deferral schemes'.

For more information, see [Employee share schemes - guide for employees](#).

Did any of the following apply to you?

- You received a discount on ESS interests you acquired under a 'taxed-upfront scheme'
- A 'deferred taxing point' occurred in respect of ESS interests you acquired at a discount under a deferral scheme
- A 'cessation time' occurred in relation to qualifying shares, stapled securities or rights you acquired before 1 July 2009 under an employee share scheme and you had not elected to be taxed upfront on the discount on those shares etc.

For more information about cessation time, qualifying shares, stapled securities or rights acquired before 1 July 2009 see [Employee share schemes - answers to frequently asked questions by employees](#).

No	<ul style="list-style-type: none">• Go to Income that you show on the supplementary section of the tax return, or• return to main menu Individual tax return instructions.
Yes	Read on.

You can no longer choose when to be taxed on the discount you receive on ESS interests. The conditions of the scheme in which you

participate and your personal circumstances determine when you pay tax on the discount you receive.

In some circumstances, you may be entitled to reduce the amount of the discounts received under taxed-upfront schemes by up to \$1,000. You may qualify for the reduction if the following amounts add up to \$180,000 or less:

- your taxable income for the year (calculated as though you are not entitled to the \$1,000 reduction)
- your total reportable fringe benefits amounts (**W** item **IT1**)
- your reportable employer superannuation contributions (**T** item **IT2**)
- your net financial investment loss (**X** item **IT5**)
- your net rental property loss (**Y** item **IT6**)
- your deductible personal superannuation contributions (**H** item **D12**).

For more information, see **Employee share schemes - guide for employees**.

The rules of the scheme or a letter from your employer should advise you whether you have acquired ESS interests under a taxed-upfront or deferral scheme. Your employer must provide you with an *Employee share scheme statement* which shows you the value of any discounts you have received on your ESS interests in 2014–15. You will need this statement to complete this item.

Answering this question

You will need your *Employee share scheme statement* from each employer with whom you participated in an employee share scheme. Each statement shows the amount of your discount and whether your discount was from:

- a taxed-upfront scheme eligible for reduction
- a taxed-upfront scheme not eligible for reduction
- deferral schemes, or
- a pre-1 July 2009 scheme and a cessation time occurred during the income year.

Statements may also show 'tax file number (TFN) amounts withheld' where applicable. TFN amounts withheld are amounts of tax withheld when you do not provide your TFN or ABN to your employer.

If you received ESS interests from a foreign employer, you might not receive an *Employee share scheme statement*. You will need to contact your employer for details of the employee share scheme in which you participated to enable you to complete your tax return.

If you do not have all your *Employee share scheme statements* or comparable statements, contact your employer. If you are unsuccessful in obtaining any of these, see **PAYG payment summary - individual non-business** for more information about making a statutory declaration.

If an associate has acquired an ESS interest as a result of your employment, you must include the discount in your assessable income. Your associate will not need to include the discount on their tax return.

If you qualify as a temporary resident for tax purposes, special rules may apply if you acquired ESS interests under pre-1 July 2009 employee share scheme rules or ESS interests under an employee share scheme. See **Foreign income exemption for Australian residents and temporary residents - employee share schemes**.

If you disposed of your ESS interests because of a corporate restructure or takeover and received replacement shares, stapled securities or rights, special provisions may apply. See **Employee share scheme rollover relief**.

Completing your tax return

For the purposes of steps 1 to 3, 'Employee share scheme statement' includes comparable statements and statutory declarations.

Step 1

Add up all the discount amounts you received from 'taxed-upfront schemes eligible for reduction' including amounts shown on your *Employee share scheme statements* and any foreign source discounts you received.

Write the total amount at **D** item **12**.

Step 2

Add up all the discount amounts you received from taxed-upfront schemes not eligible for reduction, including amounts shown on your employee share scheme statements and any foreign sourced discounts you received.

Write the total amount at **E** item **12**.

Step 3

Add up all the discount amounts you received from deferral schemes where a deferred taxing point occurred during 2014–15 including amounts shown on your *Employee share scheme statements* and any foreign source discounts you received.

Write the total amount at **F** item **12**.

Step 4

Add up all the discount amounts from qualifying employee share scheme interests you acquired before 1 July 2009 where:

- you did not make an election to be taxed upfront at the time you received them, and
- a cessation time occurred during 2014–15.

Write the total amount at **G** item **12**.

If the discount amount is not on the statement, contact your employer or see **Employee share schemes - guide for employees**.

Step 5

If you did not write an amount at **D**, go to [step 6](#).

If you wrote an amount at **D**, you may be entitled to a reduction of up to \$1,000 on the amount that you are assessed on. To determine your eligibility you will first need to work out whether you satisfy the income test. Calculate your taxable income (as if you were **not** entitled to this reduction). If you had a taxable loss, treat it as zero for the purposes of this calculation.

Add your taxable income to the following amounts (which you must complete at **Income tests** on your tax return; see **Income tests**):

- your total reportable fringe benefits amounts (**W** item **IT1**)
- your reportable employer superannuation contributions (**T** item **IT2**)

- your net financial investment loss (**X** item **IT5**)
- your net rental property loss (**Y** item **IT6**)
- your deductible personal superannuation contributions (**H** item **D12**).

If the amount that you calculated was greater than \$180,000, you do not satisfy the income test and are not entitled to a reduction. Add up the amounts that you wrote at **D**, **E**, **F** and **G**. Write the total at **B**.

If the amount that you calculated was less than or equal to \$180,000 you satisfy the income test and are eligible for the reduction of up to \$1,000. If the amount at **D** is:

- less than or equal to \$1,000, add up the amounts that you wrote at **E**, **F** and **G** and write the total at **B**
- greater than \$1,000, add up the amounts at **D**, **E**, **F** and **G** then take \$1,000 away from the total. Write the resulting amount at **B**.

Go to step 7.

Step 6

Add up the amounts that you wrote at **E**, **F** and **G**. Write the total at **B**.

Step 7

Add up all the TFN amounts withheld from discounts from your *Employee share scheme statements* and write the sum at **C**.

Step 8

If you did not pay foreign income tax in respect of any discounts you received on ESS interests you have finished this question; go to question 13 **Partnerships and trusts**. Otherwise, read on.

You may be entitled to claim a foreign income tax offset for discounts if you have paid foreign income tax in respect of the discounts.

Write at **A** the total amount of your discounts from ESS interests for which you are claiming a foreign income tax offset.

To claim a foreign income tax offset, you must complete **O** item **20** on your tax return. For information on how to calculate a foreign income tax offset you will need to read **Guide to foreign income tax offset rules**.

If you have paid foreign tax in respect of discounts on ESS interests included in your assessable income in a prior financial year, you may be entitled to a foreign income tax offset for that year. To claim this tax offset, you need to request an amendment to your tax return for that financial year. See **Important information** for instructions on requesting an amendment for a prior year tax return.

Find out more

For more information about employee share schemes, see [Employee share schemes - guide for employees](#).

Helpful hints

Do not attach your *Employee share scheme statements* to your tax return. Make sure you keep your statements for at least five years after you are assessed on your discounts.

Where to go next

- Go to question **Income that you show on the supplementary section of the tax return**.
- Return to main menu **Individual tax return instructions**.
- Go back to question **11 Dividends**.

QC 44129

Income that you show on the supplementary section of the tax return 2015

Instructions for completing income questions in the supplementary section of the tax return.

Last updated 30 July 2015

On this page

[Types of income](#)

[Types of losses](#)

[Did you have any of these types of income or losses?](#)

[Answering this question](#)

[Completing your tax return](#)

You need to complete the *Tax return for individuals (supplementary section) 2015* if you had any of the following types of income or losses.

Types of income

- Partnership and trust distributions
- Personal services income (other than salary and wage income)*
- Income from a business (including one where you were self-employed)
- Income under a pay as you go (PAYG) voluntary agreement
- Income from which an amount was withheld because you did not quote your Australian business number
- Income received as an independent contractor under a labour hire arrangement
- Income you earned as a non-employee taxi driver, for example, a driver operating under a standard bailment agreement with an owner-operator
- Income from which an amount was withheld due to the operation of foreign resident withholding
- Income you deposited into a farm management account
- Income you withdrew from a farm management account
- A capital gain, for example, on disposal of a capital gains tax (CGT) asset
- A distribution from a foreign entity

- Income attributed to you from a controlled foreign company or a transferor trust (foreign income)
- Income shown on a foreign employment payment summary
- Any other foreign employment income
- Income received from a foreign source, including foreign pensions and foreign dividends, for example, New Zealand dividends with Australian franking credits**
- Rent
- Bonuses from life insurance companies and friendly societies
- Forestry managed investment scheme income
- Gains from financial arrangements calculated under the taxation of financial arrangements (TOFA) rules
- Other income not shown at items **1** to **12**

*Personal services income includes the following payments specified by regulation ('specified payments'):

- income as a performing artist in a promotional activity
- payment for tutorial services provided for the Indigenous Tutorial Assistance Scheme of the Department of Education, Employment and Workplace Relations
- payment for translation and interpretation services for the Translating and Interpreting Service National of the Department of Home Affairs.

**You must also complete the supplementary section of the tax return if:

- you own foreign assets (including an interest in a foreign life policy or foreign company or trust, or shares)
- you have ever directly or indirectly caused the transfer of property (including money) or services to a non-resident trust estate.

'Other income' includes:

- an amount released by one or more of your superannuation funds greater than the excess contributions tax liability stated on the

release authority. The release authority is sent to you with the notice of assessment for excess contributions tax

- lump sum payments in arrears (except those relating to superannuation; you show these at item **7**)
- jury attendance fees
- foreign exchange gains
- royalties
- bonus amounts distributed from friendly society income bonds
- taxable scholarships, bursaries, grants and other educational awards
- benefits and prizes from investment-related lotteries and some game-show winnings
- income from your activities as a special professional, such as author of a literary, dramatic, musical or artistic work; an inventor; a performing artist; a production associate or an active sportsperson
- reimbursements of tax-related expenses or election expenses which you have claimed as a deduction
- an assessable balancing adjustment from the disposal, loss or destruction of any depreciating asset, including your car, for which you have claimed a deduction for decline in value
- payments from sickness and accident insurance policies other than those shown on your payment summary
- interest from infrastructure borrowings if you intend to claim a tax offset at item **T8**
- gains from the disposal or redemption of traditional securities
- allowances or payments you received as a member of a local government council that you have not already shown at item **1** or **2**
- other taxable allowances or payments you received from Centrelink that are not shown at item **5** or **6**
- work-in-progress amounts you received and have not shown at item **15**.

Types of losses

- A business loss (including one when you were self-employed)
- A deferred non-commercial business loss
- A capital loss, for example, on disposal of a CGT asset
- Non-capital loss from the disposal or redemption of traditional securities

Did you have any of these types of income or losses?

No	<ul style="list-style-type: none"> • Go to Total income or loss, or • return to main menu Individual tax return instructions.
Yes	Read on.

Answering this question

You can get a copy of the return form *Tax return for individuals (supplementary section) 2015* from our **Publications Distribution Service**. You will also need to read the *Individual tax return instructions supplement 2015* which is only available at ato.gov.au/instructions2015

If you were a partner in a partnership that made a loss, had business or personal services income, or deferred non-commercial losses, you must lodge your tax return using e-tax or a registered tax agent.

Completing your tax return

After completing all details that are relevant to your circumstances on the *Tax return for individuals (supplementary section) 2015*, transfer the **TOTAL SUPPLEMENT INCOME OR LOSS** amount on page 15 to item **I** on page 3 of your *Tax return for individuals 2015*. If it is a loss, print **L** in the **LOSS** box beside it.

Where to go next

- Go to Total income or loss
- Return to main menu Individual tax return instructions
- Go back to question 12 Employee share schemes

QC 44143

Total income or loss 2015

Complete the total income or loss section of your tax return.

Last updated 29 May 2015

Completing your tax return

Go to **TOTAL INCOME OR LOSS** on page 3 of your tax return.

Step 1

Check that you have shown all your income.

Step 2

Add up all the amounts in the right-hand column for items **1** to **12** on pages 2--3 of your tax return.

Step 3

If below item **12** on your tax return you have no amount at **I** go to step 4, otherwise read on. If the amount at **I** is a loss you take it away from your total from step 2, otherwise add the amount at **I** to your total from step 2.

Step 4

Write your answer at **TOTAL INCOME OR LOSS**.

If your answer is a loss, print **L** in the **LOSS** box at the right of **TOTAL INCOME OR LOSS**.

Where to go next

- Go to Claiming deductions.
- Return to main menu Individual tax return instructions
- Go back to Income that you show on the supplementary section of the tax return.

QC 44144

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If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

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