



Do you need to lodge a tax return? 2009

Instructions to help you work out if you need to lodge an income tax return for 2009.

Last updated 23 October 2019

If any of the following applies to you then you must lodge a tax return.

Refer to TaxPack 2009 or TaxPack 2009 supplement for page references used.

Reason 1

During 2008-09, you were an **Australian resident** and you:

- paid tax under the pay as you go (PAYG) withholding or instalment system, or
- had tax withheld from payments made to you.

Reason 2

You were eligible for the senior Australians tax offset (*TaxPack 2009* pages 63-65) **and** your taxable income (not including your spouse's) was more than:

- **\$28,867** if you were single, widowed or separated at any time during the year
- **\$27,600** if you had a spouse but one of you lived in a nursing home or you had to live apart due to illness (see 'Had to live apart due to illness' on page 66), or
- **\$24,680** if you lived with your spouse for the full year.

Reason 3

You were not eligible for the senior Australians tax offset but you received a payment listed at question **5** (page 11) **and** other taxable payments which when added together made your taxable income more than **\$14,000**.

Reason 4

You were not eligible for the senior Australians tax offset but you received an Australian Government pension, allowance or payment listed at question **6** (page 12) **and** your rebate income was more than:

- **\$25,299** if you were single, widowed or separated at any time during the year
- **\$24,272** if you had a spouse but one of you lived in a nursing home or you had to live apart due to illness
- **\$21,692** if you lived with your spouse for the full year.

Reason 5

You were not eligible for the senior Australians tax offset **and** you did not receive a payment listed at question **5** or **6** (pages 11 and 12), but your taxable income exceeded:

- **\$6,000** if you were an Australian resident for tax purposes for the full year
- **\$2,666** if you were under 18 years old at 30 June 2010 and your income was not salary or wages
- **\$1** if you were a non-resident and you had income taxable in Australia which did not have non-resident withholding tax withheld from it, or
- your part-year tax-free threshold amount if you became or stopped being an Australian resident for tax purposes.

Other reasons

You must lodge a tax return if any of the following applied to you:

- You were either a liable parent or a recipient parent under a child support assessment **unless**
 - your taxable income was less than \$18,808, **and**
 - you received Australian Government pensions, allowances or payments listed at questions **5** and **6** (on pages 11 to 12) for the whole of the period 1 July 2008 to 30 June 2009.
- You had a reportable fringe benefits amount on your *PAYG payment summary - individual non-business*.
- You were entitled to the private health insurance tax offset - see question **T5** (on page 68).
- You carried on a business.
- You made a loss or you can claim a loss you made in a previous year.
- You were 60 years old or older and you received an Australian superannuation lump sum that included an untaxed element.
- You were under 60 years old and you received an Australian superannuation lump sum that included a taxed element or an untaxed element.
- You were entitled to a distribution from a trust or you had an interest in a partnership **and** the trust or partnership carried on a business of primary production.
- You were an Australian resident for tax purposes and you had exempt foreign employment income and \$1 or more of other income. (Pages s20-26 in *TaxPack 2009 supplement* explain what is meant by 'exempt foreign employment income'.)
- You are a special professional covered by the income averaging provisions. These provisions apply to authors of literary, dramatic, musical or artistic works; inventors; performing artists; production associates and active sportspeople.
- You received income from dividends or distributions exceeding \$6,000 (or \$416 if you were under 18 years old on 30 June 2009) **and** you had
 - franking credits attached, or

- amounts withheld because you did not quote your tax file number or Australian business number to the investment body.
- You made personal contributions to a complying superannuation fund or retirement savings account and will be eligible to receive a super co-contribution for these contributions.

Deceased estate

If you are looking after the estate of someone who died during 2008-09, consider all the above reasons on their behalf, and if a tax return is not required complete a **Non-lodgment advice 2009** and send it to us. If a tax return is required, see *TaxPack 2009* page 5 for more information.

Franking credits

If you received franking credits and don't need to lodge a tax return for 2008-09, you can claim a refund of franking credits by using the publication Refund of franking credits instructions and application for individuals (NAT 4105) and lodging your claim by mail or phone **13 28 65**.

However, you cannot lodge it by phone if you are also lodging an application for education tax refund. In that case you must send all your claims to us together in one envelope.

Education tax refund

If you don't need to lodge a tax return for 2008-09, you can claim your education tax refund by completing the application form **Education tax refund instructions and claim** (NAT 72621) and lodging it by mail or phone **13 28 65**.

However, you cannot lodge it by phone if you are also lodging an Application for a refund of franking credits. In that case you must send all your claims to us together in one envelope.

Non-lodgment advice

If you have read all the above information and know that you do not have to lodge a tax return, you should complete a *Non-lodgment advice* and send it to us unless one of the following applies to you:

- You have already sent us a tax return, non-lodgment advice, form or letter telling us that you do not need to lodge a tax return for all future years.
- You are lodging an application for a refund of franking credits for 2009.
- You are lodging an application for an education tax refund for 2009.
- Your only income was from an allowance or payment listed at question 5 (page 11) or you received a pension, payment or an allowance listed at question 6 (page 12) and your taxable income was less than the relevant amount in
 - reason 2 (if you are eligible for the senior Australians tax offset), or
 - reason 3 or 4 (the agencies that paid you have provided information for us to determine that you do not need to lodge a tax return).

A Non-lodgment advice 2009 can be submitted using our online services. For more information about online services go to ato.gov.au/onlineservices

Alternatively, complete the Non-lodgment advice 2009 and send it to us.

QC 53253

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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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