



## Tax offset questions T3–T9

How to complete the tax offset questions T3 to T9 in your paper supplementary tax return.

### **T3 Superannuation contributions on behalf of your spouse**



Complete question T3 if you made contributions to a complying superannuation fund or RSA on behalf of your spouse.

### **T4 Zone or overseas forces**



Complete question T4 if you want to claim a zone or overseas forces tax offset.

### **T5 Total net medical expenses**



Complete question T5 to claim a tax offset for medical expenses for disability aids, attendant care or aged care.

### **T6 Invalid and invalid carer**



Complete question T6 if you maintained a person who was 16 years or older and received particular government payments.

### **T7 Landcare and water facility**



Complete question T7 if you have an unused 'landcare and water

### **T8 Other non-refundable tax offsets**



Complete question T8 to claim other non-refundable tax offsets.

### **T9 Other refundable tax offsets**



Complete question T9 to claim other refundable tax offsets.

### **Total supplement tax offsets**



Complete the total supplement tax offsets section in your supplementary tax return.

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## **T3 Superannuation contributions on behalf of your spouse 2015**

Complete question T3 if you made contributions to a complying superannuation fund or RSA on behalf of your spouse.

29 May 2015

Did you make contributions to a complying superannuation fund or a retirement savings account (RSA) on behalf of your spouse (married or de facto) who is earning a low income or not working?

Completing this item

## Did you make contributions to a complying superannuation fund or a retirement savings account (RSA) on behalf of your spouse (married or de facto) who is earning a low income or not working?

<b>No</b>	<ul style="list-style-type: none"><li>• Go to question T4 Zone or overseas forces, or</li><li>• return to main menu Individual tax return instructions.</li></ul>
<b>Yes</b>	You may be eligible for a tax offset. Read on.

An RSA is a special account offered by banks, building societies, credit unions, life insurance companies and prescribed financial institutions. It is used for retirement savings and is similar to a superannuation fund.

### You need to know

You will be entitled to a tax offset of up to \$540 per year if:

- the sum of your spouse's assessable income, total reportable fringe benefits amounts and reportable employer superannuation contributions was less than \$13,800
- the contributions were not deductible to you
- the contributions were made to a superannuation fund that was a complying superannuation fund for the income year in which you made the contribution
- both you and your spouse were Australian residents when the contributions were made, and
- when making the contributions you and your spouse were not living separately and apart on a permanent basis.

A spouse can be of the same or opposite sex and can include de facto relationships (see the definition of spouse in **Special circumstances and glossary**).

If you had more than one spouse during the income year and you satisfy the conditions for the tax offset for more than one spouse, the tax offset is the lesser of the sum of the tax offset entitlements for each spouse, or \$540.

For the purposes of this question, your spouse's assessable income is the amount your spouse wrote at **TOTAL INCOME OR LOSS** on page 3 of their tax return, unless:

- they had a distribution from a partnership or trust
- they had income or losses from rent or business (including personal services income)
- they had a capital gain or foreign source income,
- they made a deposit into a Farm Management Deposit Scheme Account, or
- they claimed a deductible amount for a foreign pension or annuity at item **D11** on their tax return (supplementary section).

If any of these apply phone **13 10 20** for help to work out your spouse's assessable income before completing this item.

Your spouse's reportable fringe benefits amounts and reportable employer superannuation contributions are shown on their payment summaries.

The tax offset is calculated as 18% of the lesser of:

- \$3,000, reduced by \$1 for every \$1 that the sum of your spouse's assessable income, total reportable fringe benefits amounts and reportable employer superannuation contributions for the year was more than \$10,800
- the total of your contributions for your spouse for the year.

The tax offset for eligible spouse contributions cannot be claimed for superannuation contributions that you made to satisfy a family law obligation to split contributions with your spouse.

## Completing this item

### Step 1

Write the total of your contributions at Contributions paid item **T3** on your tax return.

## Step 2

If the sum of your spouse's assessable income, total reportable fringe benefits amounts and reportable employer superannuation contributions was \$10,800 or less, use [worksheet 1](#).

If the sum of your spouse's assessable income, total reportable fringe benefits amounts and reportable employer superannuation contributions was more than \$10,800 but less than \$13,800, use [worksheet 2](#).

<b>Worksheet 1</b>		
Maximum spouse contributions eligible for the tax offset	\$3,000	(a)
Amount of contributions paid	\$	(b)
Write the lesser of (a) or (b).	\$	(c)
Multiply (c) by 18 and divide by 100.	\$	(d)
<b>Worksheet 2</b>		
Maximum spouse contributions eligible for the tax offset	\$3,000	(a)
The sum of your spouse's assessable income, total reportable fringe benefits amounts and reportable employer superannuation contributions	\$	(b)
Base amount	\$10,800	(c)
Take (c) away from (b).	\$	(d)
Take (d) away from (a).	\$	(e)
Amount of contributions paid	\$	(f)

Write the lesser of (e) or (f).	\$	(g)
Multiply (g) by 18 and divide by 100.	\$	(h)

### Step 3

The tax offset is the amount shown at (d) on **worksheet 1** or (h) on **worksheet 2**. Write this amount at **A** item **T3**. Do not show cents.

If you had more than one spouse during the year, complete steps 1 to 3 for each spouse. Your tax offset is the lesser of:

- the sum of the tax offset you are entitled to for each spouse, or
- \$540.

Write this amount at **A** item **T3**. Do not show cents.

### Step 4

Make sure you complete **Spouse details - married or de facto** on pages 8-9 of your tax return. Include your spouse's taxable income at **O**, your spouse's total reportable fringe benefits amounts at **S** and your spouse's reportable employer superannuation contributions at **A**.

See the definition of **spouse** in **Special circumstances and glossary**.

To work out your entitlement to this tax offset you would have used your spouse's assessable income, reportable fringe benefits amounts and reportable employer superannuation contributions. However, because we use taxable income to calculate many other entitlements, we ask you to record your spouse's taxable income (not assessable income) at **Spouse details - married or de facto**.

### Where to go next

- Go to question **T4 Zone or overseas forces**.
- Return to main menu **Individual tax return instructions**.
- Go back to **Total supplement deductions**.

# T4 Zone or overseas forces 2015

Complete question T4 if you want to claim a zone or overseas forces tax offset.

29 May 2015

Did you make contributions to a complying superannuation fund or a retirement savings account (RSA) on behalf of your spouse (married or de facto) who is earning a low income or not working?

Completing this item

## Are you entitled to claim for living in a zone or serving in an overseas force?

You may be able to claim this tax offset if you:

- lived or worked in a remote or isolated area of Australia, not including an offshore oil or gas rig, or
- served overseas as a member of the Australian Defence Force or a United Nations armed force.

No	<ul style="list-style-type: none"><li>• Go to question T5 Total net medical expenses, or</li><li>• return to main menu Individual tax return instructions.</li></ul>
Yes	Read on.

## Zone tax offset

Remote areas are classed as either zone A or zone B. There are also special areas within these zones. If you do not know which zone your area is in, see [tables 8, 9 and 10](#).

To qualify for the tax offset, you must have lived or worked in a remote area (not necessarily continuously) for:

- 183 days or more during 2014–15, or
- 183 days or more during the period 1 July 2013 to 30 June 2015 (including at least one day in 2014–15) and you did not claim a zone tax offset in your 2014 tax return.

If you lived in a zone for less than 183 days in 2014–15, you may still be able to claim a tax offset as long as you lived in a zone for a continuous period of less than five years after 1 July 2009 and:

- you were unable to claim in the first year because you were there less than 183 days, and
- the total of the days you were there in the first year and in 2014–15 is 183 or more. The period you were in a zone in 2014–15 must include the first day of the income year.

### Example

Gary lived in a remote area from 1 March 2010 to 30 September 2014, a continuous period of less than five years. He couldn't claim a zone tax offset for the first year because he lived there for only 122 days. However, he could carry forward these unused days to 2014–15. He now adds the number of days from 1 March 2010 to 30 June 2010 (122 days) and the number of days from 1 July 2014 to 30 September 2014 (92 days). As the total (214 days) is '183 days or more' over the two income years, Gary can claim the tax offset on his 2015 tax return.

## Overseas forces tax offset

You may be eligible for an overseas forces tax offset if you served in a specified overseas locality as a member of the Australian Defence Force or a United Nations armed force in 2014–15 and income relating to that service was not specifically exempt from tax. Periods of service for which your income was 'exempt foreign employment income' are excluded in working out your eligibility for the tax offset.

Your employer will be able to advise you whether you served in a locality that qualifies for the overseas forces tax offset. You can also



see which localities qualify for the overseas forces tax offset at **Overseas forces tax offset** or phone **13 28 61**.

To claim the full tax offset, you must have served in the overseas locality for 183 days or more in 2014–15. If your overseas service was less than 183 days, you may be able to claim part of the tax offset. Unlike the zone tax offset, you cannot carry forward any unused days from previous years to make up 183 days.

If you served in an overseas locality for less than 183 days, but the total number of days served in the overseas locality, when added to the number of days spent in one or more zones, is 183 days or more, you may still be entitled to claim the full overseas forces tax offset. If you served as a member of the Australian Defence Force, days spent in a zone must be defence force service.

If you qualify for both an overseas forces tax offset and a zone tax offset, you can claim only one of them. Claim the higher one.

## Completing this item

The zone or overseas forces tax offset is made up of:

- a fixed amount
- a base amount.

The **fixed amount** is a prescribed amount available to all people in the zone or overseas area eligible for the tax offset.

You may be able to include a **base amount** if you:

- maintained a child under 21 or full time student under 25; or
- were entitled to claim the Invalid and invalid carer offset (see T6).

Your fixed and base amounts are determined by your circumstances.

## How to work out your tax offset if your circumstances were simple

### Step 1

Your tax offset is the amount in **table 1** if:

- you lived or worked in only one zone or served in only one specified overseas locality for at least 183 days

- you are not able to include a base amount as
  - you were not entitled to claim the invalid and invalid carer tax offset
  - you either did not have a dependent child or student at any time in 2014–15, or if you did have a dependent child or student, their adjusted taxable income (ATI) was equal to or greater than \$282 plus \$28.92 for each week you maintained them.

**Table 1: Tax offset amounts**

Zone A	Zone B	Special area	Overseas forces
\$338	\$57	\$1,173	\$338

**Child** includes your adopted child, stepchild, ex-nuptial child and child of your spouse. See the definition of child in **Special circumstances and glossary**.

A student must be full-time at a school, college or university.

If you cannot use **table 1** you will need to work through [How to work out your offsets if your circumstances were more complex](#).

If you received a remote area allowance from Centrelink or the Department of Veterans' Affairs you must reduce the amount of your zone tax offset by the amount you received for this allowance.

## Step 2

Write your tax offset amount less any remote area allowance at **R** item **T4** on page 16 of your tax return. Do not show cents. Go to question T5 Total net medical expenses.

## How to work out your tax offset if your circumstances were more complex

You can either use our Zone or overseas forces tax offset calculator on our website or see [Working out your total base amount](#).

The following information will help you work out your base amount, if any.

## Dependent child or student base amount

### Full-year claim

Your base amount will include the maximum amount shown in **table 2** for each student under 25 years old on 30 June 2015 in full-time education at a school, college or university, and for each child under 21 years on 30 June 2015 who, for the whole of 2014–15:

- was treated as an Australian resident
- was maintained by only you, and
- had an ATI of less than \$286

To calculate the ATI see **Adjusted taxable income (ATI) for you and your dependants** or use the **Income tests calculator**.

If you did not have any dependent children or students, go to [Invalid and invalid carer base amount](#).

**Table 2**

Dependant	Base amount
Each student under 25 years old	\$376
For the oldest non-student child under 21 years old	\$376
Other non-student children under 21 years old	\$282 for each child

If all of these requirements were met, add up the base amount for each child or student and write the total at (a) [table 3](#).

If two or more people contributed to the maintenance of a dependent child or student, each person can only claim a proportion of the base amount.

If the requirements were met for only part of the year, or your child's or student's ATI for the period you are claiming this base amount in respect of them was \$286 or more, you may be able to claim for a part of the base amount. Read on.

### Part-year claim

You can claim only part of the base amount for dependent children or students if:

- the child or student was treated as an Australian resident for only part of 2014–15
- the student was under 25 years old and in full-time education for only part of 2014–15
- the child or student was maintained by you for only part of 2014–15
- the child was 21 years old at 30 June 2015 and not in full-time education, or
- the student was 25 years old at 30 June 2015.

Use **worksheet 1** to work out the reduced base amount for each eligible dependent child or student as described in table 2.

<b>Worksheet 1</b>		
Maximum base amount for the child or student from <a href="#">table 2</a>	\$	(a)
Number of days you maintained your child or student and your child or student was an eligible dependant		(b)
Number of days in 2014–15	365	(c)
Divide (b) by (c).	\$	(d)
Multiply (d) by (a).	\$	(e)

If the ATI of your child or student was less than \$286 for the period you are claiming this base amount in respect of them, transfer amount (e) above to (a) [table 3](#).

If you had more than one eligible child or student and the ATI of each one was less than \$286 for the period you are claiming this base amount in respect of them, work out the amount for each child and student, add up all the amounts and write the total at (a) [table 3](#).

**If ATI was \$286 or more for the period you maintained them**

You cannot claim any base amount for your child or student if that child or student had an ATI equal to or greater than:

- the total of \$282 plus \$28.92 for each week you maintained them for a student under 25 years old or for the oldest child under 21 years old who is not a student, or
- the total of \$282 plus \$21.70 for each week you maintained them for any other child under 21 years old who is not a student.

If your child's or student's ATI for the period you are claiming this base amount in respect of them was \$286 or more but less than the limits shown, use **worksheet 2** to work out the base amount.

<b>Worksheet 2</b>		
Base amount for the child or student from <a href="#">table 2</a> or (e) <a href="#">worksheet 1</a> for a part-year claim	\$	(a)
Your child's or student's ATI for the period you maintained them	\$	(b)
Income above which the base amount begins to reduce	\$282	(c)
Take (c) away from (b).	\$	(d)
Divide (d) by 4 because your base amount is reduced by \$1 for every \$4 of ATI over \$282. Do not show cents.	\$	(e)
Take (e) away from (a). Show zero (0) if the amount is negative. Do not show cents..	\$	(f)

Transfer the amount at (f) above to (a) [table 3](#). If you had more than one eligible child or student, work out the amount for each child or student, add up all the amounts and write the total at (a) [table 3](#).

## Sole parent base amount

If you had sole care of a dependent child or student **and** you have written an amount of at least \$1 at (a) [table 3](#) (base amount for dependent children or students), you may also be eligible for a sole parent base amount.

You can only claim this base amount if you:

- were a sole parent at any time during the income year and
- lived or worked in a remote area of Australia or
- served overseas as a member of the Australian Defence Force

Sole care means that you alone had full responsibility on a day-to-day basis for the upbringing, welfare and maintenance of a child or student. We do not consider you to have had sole care if you were living with a spouse (married or de facto) during the year unless special circumstances exist.

You will need to use **worksheet 3** to calculate a part-year sole parent base amount claim.

## Special circumstances

If you had a spouse (married or de facto) at any time during 2014–15, you are entitled to a sole parent base amount only in special circumstances.

Generally, for special circumstances to exist, you must have been financially responsible for and have had sole care of the dependent child or student, without the support a spouse normally provides.

Examples of situations where special circumstances may arise:

- You were married or in a de facto relationship at any time during 2014–15, but during the year you separated from or were deserted by your spouse, and for the period that you will claim the sole parent base amount you were not in a de facto relationship.
- Your spouse was in prison for a sentence of at least 12 months.
- Your spouse was medically certified as being permanently mentally incapable of taking part in caring for your child or student.

If you are unsure whether special circumstances applied, then phone **13 28 61**.

## Shared or joint custody after a relationship breakdown

There are times, after a relationship breakdown, such as a divorce or separation, where both parents share the custody of a child or student. If you can show that you had sole care of a dependent child or student for part of the year, you may be able to claim the base

amount for that part of the year. This means more than just having access visits with the child or student.

We consider you to have had sole care of the child or student for the part of the year up to the day the child turned 21 years old or the student turned 25 years old if the dependant:

- was not receiving full-time education and turned 21 years old during 2014–15, or
- was a full-time student and turned 25 years old during 2014–15.

You are only entitled to claim the base amount for that part of the year before the birthday.

If you had sole care of a child or student for the whole of 2014–15, write **\$1,607** at (b) [table 3](#).

### Worksheet 3

Sole parent base amount, part-year claim		
Number of days you had sole care of a child or student	\$	(a)
Multiply (a) by \$4.40.	\$	(b)

Transfer the amount at (b) above to (b) [table 3](#).

### Invalid and invalid carer base amount

If you are entitled to a tax offset at T6 Invalid and invalid carer you are entitled to this base amount. To be eligible you must have maintained:

- your spouse who was an invalid or cared for an invalid, or
- your or your spouse's parent, who lived in Australia and who was an invalid or cared for an invalid, or
- your or your spouse's invalid child aged 16 years or older, or brother or sister aged 16 years or older

Use our [calculator](#) to determine if you are eligible for this offset and the amount you are entitled to claim. Alternatively, if you wish to manually calculate your entitlement go to T6 Invalid and invalid carer.

If you are entitled to an offset at T6 Invalid and invalid carer, write the amount you calculated at (c) **table 3**.

## Working out your total base amount

Use **table 3** to work out your total base amount.

**Table 3**

Total base amount		
Dependent children or students, from <a href="#">table 2</a> , <a href="#">worksheet 1</a> or <a href="#">worksheet 2</a>		(a)
Sole parent		(b)
Amount claimed at item <b>T6</b> Invalid and invalid carer tax offset		(c)
Add up all of these amounts.	\$	(d)

The amount at (d) is your total base amount.

Read on.

You use the information from **table 4** when you complete either [table 5](#) or [6](#).

**Table 4**

	Fixed amount	Percentage of base amount
Zone A	\$338	50%
Zone B	\$57	20%
Special area	\$1,173	50%
Overseas forces	\$338	50%

## Final calculation



## Multiple locations

If you lived or worked in more than one zone, special area or specified overseas locality, and you were in one of them for 183 days or more, check **table 4**. If the fixed amount for that zone is higher than for the other zones where you were, use that fixed amount and **table 5** to work out your tax offset. This will give you the greatest benefit.

Otherwise go to [category 2](#).

### Example

Neil lived in zone A for 190 days and in zone B for 40 days. Table 4 shows that the fixed amount for zone A is higher than the zone B amount. Neil simply uses the zone A amount because this will give him the greater benefit. He ignores the time he spent in zone B.

## Category 1

You were in only one zone or served only in specified overseas localities for at least 183 days.

### Step 1

Complete **table 5**.

<b>Table 5</b>		
Your fixed amount from <b>table 4</b>	\$	(a)
Your base amount from (d) <b>table 3</b>	\$	(b)
Multiply (b) by the percentage figure from <b>table 4</b> .	\$	(c)
Add (a) and (c).	\$	(d)
If you are claiming an overseas forces tax offset, the amount you can claim is (d). Go to step 2. If you are claiming a zone tax offset, read on.		
Any remote area allowance you received.	\$	(e)

Take (e) away from (d) and write the answer at (f)	\$	(f)
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The amount at (f), if it is more than zero (0), is your zone tax offset. Go to step 2.

## Step 2

Write your zone or overseas forces tax offset amount at **R** item **T4** on your tax return. Do not show cents. Go to question **T5 Total net medical expenses**.

## Category 2

You:

- lived or worked in more than one zone, or
- served in a specified overseas locality for less than 183 days, or
- served in a specified overseas locality and you were in one or more zones for a total of at least 183 days.

You claim for the number of days in each eligible place divided by 183, to a maximum of 183 days for a year. Start with your zone that has the highest fixed amount in [table 4](#). This will give you the greatest benefit.

### Example 1

You spent 100 days in zone A and 120 days in zone B. You would claim  $100 \div 183$  days for zone A and  $83 \div 183$  days for zone B.

### Example 2

You served 100 days in a specified overseas locality. You would claim  $100 \div 183$  days.

### Example 3

You served 100 days in an overseas locality as a member of the defence forces and served a further 83 days or more in a zone. You would claim the full overseas forces tax offset.

### Example 4

You served 100 days in an overseas locality and 185 days in a special area. As the special area in [table 4](#) shows the highest

fixed amount and you use up the maximum 183 days for this, you would simply claim the full special area amount and ignore the 100 days in an overseas locality.

### Step 1

Use [table 6](#) to work out your claim for each zone, special area or overseas locality you were in (as in the [examples](#)).

<b>Table 6</b>		
Your fixed amount from <a href="#">table 4</a>	\$	(a)
Your base amount from (d) <a href="#">table 3</a>	\$	(b)
Multiply (b) by the percentage figure from <a href="#">table 4</a> .	\$	(c)
Add (a) and (c).	\$	(d)
Number of days spent or served there to a maximum of 183 days (see the <a href="#">examples</a> )	\$	(e)
Multiply (d) by (e).	\$	(f)
Divide (f) by 183. This is the amount you can claim.	\$	(g)

### Step 2

Once you have worked out the amount you can claim for each place you were in, add up all the amounts and then use [table 7](#) to work out your total tax offset.

<b>Table 7</b>		
Total of the amounts you have worked out for each zone from (g) <a href="#">table 6</a> .	\$	(a)
<p>If you are claiming an overseas forces tax offset, the amount you can claim is (a). Go to step 3.</p> <p>If you are claiming a zone tax offset, read on.</p>		

Any remote area allowance you received	\$	(b)
Take (b) away from (a). This is the amount you can claim.	\$	(c)

The amount at (c), if it is more than zero (0), is the total of your zone tax offset. Go to step 3.

### Step 3

Write your zone or overseas forces total tax offset amount at **R** item **T4**. Do not show cents. Go to question T5 Total net medical expenses.

## Selected localities within the zones and special areas

**Table 8: Zone A**

Western Australia	Northern Territory
Bidyadanga (Lagrange)	Alice Springs*
Broome*	Batchelor
Carnarvon	Darwin
Dampier	Hermannsburg
Derby	Katherine*
Goldsworthy	Pine Creek
Karratha	Santa Teresa
Marble Bar	Tindal
Newman*	
Pannawonica	
Paraburdoo	

Port Hedland*	<b>Queensland</b>
Roebourne	Camooweal
Shay Gap	Cloncurry
Tom Price*	Mount Isa*
Wittenoom	

\* Locations within 250 kilometres of these localities are also in the relevant zone.

**Table 9: Zone B**

<b>Western Australia</b>	<b>Queensland</b>
Boulder	Airlie Beach
Coolgardie	Atherton
Esperance	Augathella
Kalgoorlie*	Ayr
Kambalda	Barcaldine
Leonora	Blackall
Mullewa	Bowen
Norseman	Cairns
Northampton	Cardwell
Ravensthorpe	Charleville
Southern Cross	Charters Towers
	Clifton Beach

<b>New South Wales</b>	Collinsville
Bourke	Coppabella
Brewarrina	Cunnamulla
Broken Hill	Greenvale
Cobar	Home Hill
Collarenebri	Ingham
Lightning Ridge	Innisfail
Menindee	Longreach
Wilcannia	Mackay
	Mareeba
	Mossman
<b>Tasmania</b>	Port Douglas
Queenstown	Proserpine
Rosebery	Quilpie
	Sarina
	Tambo
<b>South Australia</b>	Townsville
Woomera	Tully
	Winton

\* Locations within 250 kilometres of these localities are also in the relevant zone.

**Table 10: Special areas**

<b>Western Australia</b>	<b>Queensland</b>
Balladonia	Boulia
Deakin	Burketown
Denham	Cooktown
Eucla	Doomadgee
Exmouth	Georgetown
Fitzroy Crossing	Helen Vale
Halls Creek	Hughenden
Kununurra	Julia Creek
Laverton	Karumba
Leinster	Kowanyama
Madura	Normanton
Meekatharra	Stamford
Mount Magnet	Thargomindah
Onslow	Weipa
Rawlinna	Windorah
Turkey Creek (Bow River)	
Wiluna	
Wyndham	<b>South Australia</b>
	Amata Aboriginal Community
	Cooper Pedy

<b>Northern Territory</b>	Cook
Alyangula	Innamincka
Angurugu	Leigh Creek
Borroloola	Marree
Elliott	Nullarbor
Galiwinku	Oodnadatta
Jabiru	Penong
Lajamanu (Hooker Creek)	Roxby Downs
Maningrida	Tarcoola
Milikapiti	
Milingimbi	
Nguiu	<b>New South Wales</b>
Ngukurr	White Cliffs
Nhulunbuy (Gove)	
Numbulwar	
Oenpelli	<b>Islands and territories</b>
Papunya	Australian Antarctic Territory
Ramingining	Cocos (Keeling) Islands
Tennant Creek	Heard Island
Yirrkala	Lord Howe Island
Yuendumu	Macquarie Island



Yulara	McDonald Islands
	Norfolk Island
	Palm Isles Group
<b>Tasmania</b>	
Furneaux Group Islands	
King Island	

There are also other locations that may be in a zone or special area. If you are unsure, phone **13 28 61**.

## Where to go next

- Go to question T5 Total net medical expenses.
- Return to main menu Individual tax return instructions.
- Go back to question T3 Superannuation contributions on behalf of your spouse.

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## T5 Total net medical expenses 2015

Complete question T5 to claim a tax offset for medical expenses for disability aids, attendant care or aged care.

23 June 2015

Did you make contributions to a complying superannuation fund or a retirement savings account (RSA) on behalf of your spouse (married or de facto) who is earning a low income or not working?

Completing this item

To be eligible to claim this offset you must have either:

- received an amount greater than zero on your 2012-13 and 2013-14 notices of assessment for this offset; or
- paid for medical expenses relating to disability aids, attendant care or aged care.

Did you meet either condition above?

<b>No</b>	<ul style="list-style-type: none"><li>• Go to question T6 Invalid and invalid carer tax offset, or</li><li>• return to main menu Individual tax return instructions.</li></ul>
<b>Yes</b>	Read below.

## You need to know



**Attention** For the majority of taxpayers, this is the last year you can claim the offset. For more information see Net medical expenses tax offset phase out.

If you received an amount greater than zero on your 2012-13 and 2013-14 Notices of Assessment for this offset, you can claim for all types of eligible medical expenses.

If you did not receive an amount greater than zero on both your 2012-13 and 2013-14 notices of assessment for this offset you can only claim net medical expenses that relate to disability aids, attendant care or aged care.

Disability aids are items of property manufactured as, or generally recognised to be, an aid to the functional capacity of a person with a disability but, generally, will not include ordinary household or commercial appliances.

Attendant care expenses relate to services and care provided to a person with a disability to assist with everyday living, such as the

provision of personal assistance, home nursing, home maintenance, and domestic services.

Aged care expenses relate to services and accommodation provided by an approved aged care provider to a person who is a care recipient or continuing care recipient within the meaning of the *Aged Care Act 1997*.

Net medical expenses are your total medical expenses less refunds from Medicare and private health insurers which you, or someone else, received or are entitled to receive. They do not include contributions to a private health insurer, travel or accommodation expenses associated with medical treatment, or inoculations for overseas travel.

This tax offset is income tested. The percentage of net medical expenses you can claim is determined by your adjusted taxable income (ATI) and family status. See **table 1** for more information.

For the meaning of ATI and how it is calculated, see **Adjusted taxable income (ATI) for you and your dependants**.

Use table 1 to work out whether you can claim this tax offset. If you are entitled to claim, we will work out your tax offset for you using the information you provide in your tax return.

**Table 1**

<b>Family status</b>	<b>ATI threshold</b>	<b>What can I claim?</b>
Single (single at 30 June 2015 and no dependent children)	\$90,000 or less	20% of net medical expenses over \$2,218
	above \$90,000	10% of net medical expenses over \$5,233
Family (with a spouse at 30 June 2015, or dependent child or children at any time during the year, or both)	\$180,000* or less	20% of net medical expenses over \$2,218

	above \$180,000*	10% of net medical expenses over \$5,233
--	---------------------	---

\* plus \$1,500 for each dependent child after the first.

For the purpose of calculating the ATI threshold for this offset, a dependent child is your:

- child under 21 years old
- child, 21 to 24 years old who is a full-time student

regardless of their income.

There is no upper limit on the amount you can claim.



**Attention** When calculating your net medical expenses you can only include an amount paid for your dependants who were Australian residents for tax purposes.

The medical expenses must be for:

- you
- your spouse, regardless of their income (see the definition of spouse in **Special circumstances and glossary**)
- your children who were under 21 years old (including your adopted children, stepchildren, ex-nuptial children and children of your spouse) regardless of their income
- any other child under 21 years old whom you maintained, who was not a student, and whose adjusted taxable income (ATI)\* for the period you maintained them was less than
  - for the first child under 21 years old
    - the total of \$282 plus \$28.92 for each week you maintained them, or
    - \$1,786 if you maintained them for the whole year
  - for any other child under 21 years old

- the total of \$282 plus \$21.70 for each week you maintained them, or
  - \$1,410 if you maintained them for the whole year
- a full time student under 25 years old whom you maintained and whose ATI\* was less than
  - the total of \$282 plus \$28.92 for each week you maintained them, or
  - \$1,786 if you maintained them for the whole year
- a dependant (invalid or carer), but only if you can claim for them at item **T6** or could have claimed for them at item **T6** had your ATI or the combined ATI of you and your spouse not exceeded \$150,000.

For the meaning of ATI and how it is calculated, see **Adjusted taxable income (ATI) for you and your dependants**.

You and your dependants must be Australian residents for tax purposes, but you can include medical expenses paid while travelling overseas.

**If you received this offset in your 2012-13 and 2013-14 income tax assessments:**

**You can** include medical expenses relating to an illness or operation paid to legally qualified doctors, nurses or chemists and public or private hospitals. However, expenses for some cosmetic operations are excluded.

 Further information

To find out which operations, dental services and treatments are cosmetic and whether you can include your payments for them, see **Net medical expenses: claims for cosmetic surgery** or phone **13 28 61**.

Medical expenses include payments:

- to dentists, orthodontists or registered dental mechanics
- to opticians or optometrists, including for the cost of prescription spectacles or contact lenses

- to a carer who looks after a person who is blind or permanently confined to a bed or wheelchair
- for therapeutic treatment under the direction of a doctor
- for medical aids prescribed by a doctor
- for artificial limbs or eyes and hearing aids
- for maintaining a properly trained dog for guiding or assisting people with a disability (but not for social therapy)
- for laser eye surgery
- for treatment under an in-vitro fertilisation program, and
- for residential or in-home aged care expenses.

**Residential aged care expenses** and **payments for in-home care** must have been made to an approved care provider for personal or nursing care and accommodation in respect of an approved care recipient.

An approved care recipient is a person who has been assessed by the aged care assessment team (ACAT) as eligible for residential aged care or in-home aged care.

Residential aged care payments can be for:

- daily fees
- income or means tested daily care fees
- extra service fees
- accommodation charges
- periodic payments of accommodation bonds
- amounts drawn from a lump sum accommodation bond, and
- daily accommodation payments.

**If you did not receive this offset in your 2012-13 and 2013-14 income tax assessments:**

**You can only** claim those expenses listed above that relate to disability aids, attendant care or aged care.

A disability aid for the purpose of this offset is an instrument, apparatus or device generally recognised to be an aid to the function

or capacity of a person with a disability. A disability aid will improve a person's quality of life.

The purchase of a wheelchair or the maintenance of a guide dog are examples of disability aids as they help a person's daily living activities, provide assistance to alleviate the effect of the disability and enable increased participation in society.

A disability is defined as a restriction or impairment which has lasted or is likely to last, for a period of six months or more, and which restrict a person's every day activities. Such as:

- loss of sight (not corrected by glasses or contact lenses)
- loss of hearing where communication is restricted, or an aid to assist with, or substitute for, hearing is used
- speech difficulties
- chronic or recurrent pain or discomfort causing restriction
- shortness of breath or breathing difficulties causing restriction
- blackout, fits or loss of consciousness
- difficulty learning or understanding
- incomplete use of arms or fingers
- incomplete use of feet or legs
- nervous or emotional condition causing restriction
- restriction in physical activities or in doing physical work
- disfigurement or deformity
- mental illness or condition requiring help or supervision
- long-term effects of head injury, stroke or other brain damage causing restriction
- receiving treatment or medication for any other long-term condition or ailment, and still restricted
- any other long-term condition resulting in a restriction.

**Expenses which do not qualify as medical expenses include payments made for:**

- cosmetic operations for which a Medicare benefit is not payable

- dental services or treatments that are solely cosmetic
- therapeutic treatment where the patient is not formally referred by a doctor (a mere suggestion or recommendation by a doctor to the patient is not enough for the treatment to qualify; the patient must be referred to a particular person for specific treatment)
- chemist-type items, such as tablets for pain relief, purchased in retail outlets or health food stores
- inoculations for overseas travel
- non-prescribed vitamins or health foods
- travel or accommodation expenses associated with medical treatment
- contributions to a private health insurer
- purchases from a chemist that are not related to an illness or operation
- life insurance medical examinations
- ambulance charges and subscriptions
- funeral expenses
- lump sum payments of accommodation bonds or refundable accommodation deposits for residential aged care
- interest derived by care providers from the investment of accommodation bonds or refundable deposits (because these are not payments for residential aged care)
- people who were residents of a hostel before 1 October 1997 and who did not have a personal care subsidy or a respite care subsidy paid on their behalf at the personal care subsidy rate by the Commonwealth (unless they have subsequently been reassessed and approved as a care recipient or continuing care recipient under the *Aged Care Act 1997*).

## What you may need

- Details of medical expenses you paid
- Details of refunds of these expenses which you or any other person has received, or are entitled to receive, from Medicare or a private



health insurer

To help you work out what medical expenses you paid in 2014–15, you can ask for an itemised statement from:

- Medicare
- your private health insurer
- chemists where you had prescriptions filled.

Some of the items shown on these statements may not qualify as medical expenses for the purpose of claiming the tax offset. You will need to exclude these items when calculating your allowable medical expenses.

## Completing this item

You will need to provide the amount of your net medical expenses and indicate if the medical expenses you paid for only relate to disability aids, attendant care or aged care. We will work out your tax offset for you based on your ATI and family status.

To work out your net medical expenses, you can use the [Net medical expenses tax offset calculator](#) or use the worksheet below.

Worksheet		
Add up all your allowable medical expenses.	\$	(a)
Add up all the refunds of these expenses which you or any other person has received or are entitled to receive.	\$	(b)
Take (b) away from (a). This is your net medical expenses amount.	\$	(c)

Write the amount of your net medical expenses at **X** item **T5**.

**Tick either Yes or No at the question Do these medical expenses only relate to disability aids, attendant care or aged care?**

## Where to go next

- Go to question T6 Invalid and invalid carer tax offset.

- Return to main menu Individual tax return instructions.
- Go back to question T4 Zone or overseas forces.

44207

## T6 Invalid and invalid carer 2015

Complete question T6 if you maintained a person who was 16 years or older and received particular government payments.

29 May 2015

Did you make contributions to a complying superannuation fund or a retirement savings account (RSA) on behalf of your spouse (married or de facto) who is earning a low income or not working?

Completing this item

### Did you maintain:

- your spouse who was an invalid or cared for an invalid
- your or your spouse's parent, who lived in Australia and who was an invalid or cared for an invalid, or
- your or your spouse's invalid child aged 16 years or older, or brother or sister aged 16 years or older?

<b>No</b>	<ul style="list-style-type: none"><li>• Go to question T7 Landcare and water facility, or</li><li>• return to main menu Individual tax return instructions.</li></ul>
<b>Yes</b>	Read on.

The invalid must have received one of the following:

- a disability support pension under the *Social Security Act 1991*
- a special needs disability support pension under the *Social Security Act 1991*
- an invalidity service pension under the *Veterans' Entitlement Act 1986*.

If you maintained more than one invalid or carer, you will need to answer part A and part B for each of them to get your maximum entitlement.

## Part A

### 1. Did you maintain an invalid?

No	Go to <a href="#">Part B</a> .
Yes	Read on.

### 2. Did the invalid receive:

- a disability support pension under the Social Security Act 1991
- a special needs disability support pension under the Social Security Act 1991, or
- an invalidity service pension under the Veterans' Entitlements Act 1986?

No	Go to <a href="#">Part B</a> .
Yes	Go to <a href="#">Answering this question</a> .

## Part B

### 3. Did you maintain a carer who cared for an invalid?

<b>No</b>	<ul style="list-style-type: none"> <li>• Go to question T7 Landcare and water facility, or</li> <li>• return to main menu Individual tax return instructions.</li> </ul>
<b>Yes</b>	Read on.

A **carer** must have cared for your or your spouse's invalid child aged 16 years or older, or brother or sister aged 16 or older, and have been:

- your dependent spouse, or
- your or your spouse's dependent parent who lived in Australia.

The carer must have:

- received a carer allowance or carer payment under the *Social Security Act 1991* in respect of the care they provided, or
- been wholly engaged in providing care to someone who received
  - a disability support pension under the Social Security Act 1991
  - a special needs disability support pension under the Social Security Act 1991, or
  - an invalidity service pension under the Veterans' Entitlement Act 1986.

**4. Was the carer that you maintained caring for your or your spouse's child aged 16 years or older, or brother or sister, aged 16 years or older?**

<b>No</b>	<ul style="list-style-type: none"> <li>• Go to question T7 Landcare and water facility, or</li> <li>• return to main menu Individual tax return instructions.</li> </ul>
<b>Yes</b>	Read on.

**5. Did the carer that you maintained receive a carer allowance or carer payment under the Social Security Act 1991 for that invalid?**

<b>Yes</b>	Go to <a href="#">Answering this question.</a>
<b>No</b>	Read on.

**6. Was the carer that you maintained wholly engaged in providing care to a person receiving:**

- a disability support pension under the Social Security Act 1991
- a special needs disability support pension under the Social Security Act 1991, or
- an invalidity service pension under the Veterans' Entitlement Act 1996?

<b>No</b>	<ul style="list-style-type: none"> <li>• Go to question T7 Landcare and water facility or</li> <li>• return to main menu Individual tax return instructions.</li> </ul>
<b>Yes</b>	Read on.

## You need to know

Before you complete this item, you need to read **Adjusted taxable income (ATI)** for you and your dependants.

## Answering this question

**1. Answering this question about your spouse who is an invalid or cares for an invalid**

For the definition of **spouse** see Special circumstances and glossary.

You cannot claim for your spouse if:

- your **adjusted taxable income** (ATI) (including your invalidity and carer payments) was more than \$150,000, or
- you maintained your spouse for the whole year and their ATI (including any invalidity or carer payments) for 2014–15 was \$10,422 or more.

You can claim for your spouse only as an invalid **or** a carer, not both.

Your claim will be reduced for any period that you or your spouse were:

- eligible for family tax benefit (FTB) Part B, or
- receiving parental leave pay.

Your claim will not be reduced for any period that you or your spouse received Dad or Partner Pay.

## **2. Answering this question about another invalid or carer of an invalid**

You cannot claim for maintaining your or your spouse's parent who is an invalid or cares for an invalid, or your or your spouse's invalid child aged 16 years or older, or brother or sister aged 16 years or older if:

- your ATI (including your invalidity or carer payments) for 2014-15 was more than \$150,000
- you had a spouse for all of 2014-15 and the combined ATI (including your and your spouse's invalidity and carer payments) was more than \$150,000, or
- you had a spouse for only part of the year and the sum of the following is more than \$150,000
  - your ATI for 2014-15
  - your spouse's ATI for 2014-15 (including any invalidity or carer payments they received) multiplied by the number of days they were your spouse and divided by 365, or
- you maintained an invalid or carer for the whole year and their ATI (including any invalid or carer payment they received) for 2014-15 was \$10,422 or more.

## **Completing your tax return**

You can use the [Invalid and invalid carer tax offset calculator](#) to work out the tax offset. Go to [step 5](#).

Alternatively, follow the steps below for each invalid and carer of an invalid.

### **Step 1**

<b>Working out your offset for your spouse who is an invalid or cares for an invalid</b>		
<p>Work out the number of days in 2014–15 when your spouse:</p> <ul style="list-style-type: none"> <li>• was an invalid, or</li> <li>• cared for an invalid and neither of you:</li> <li>• were eligible for FTB Part B, or</li> <li>• received parental leave pay.</li> </ul> <p>Write this number of days at (a). If this number is 365, write \$2,535 at (d) and continue from there.</p>		(a)
Multiply (a) by \$6.95.		\$ (b)
<p>If you or your spouse were eligible for FTB Part B at a shared-care rate for a period during the year when your spouse was an invalid or cared for an invalid, work through (s) to (v) below. If you had more than one such period, work through (s) to (v) for each period.</p>		
Number of days that you or your spouse were eligible for FTB Part B at a shared-care rate	(s)	\$ (c)
Multiply (s) by \$6.95.	\$ (t)	
Take your FTB shared-care percentage away from 100%.	%(u)	
Multiply (t) by (u).	\$ (v)	
<p>If you have only one amount at (v), write it at (c). If you have several amounts at (v), add them up and write the total at (c).</p>		
Add (b) and (c).		\$ (d)

If your spouse's ATI (including any invalidity or carer payments) for the claim period was: <ul style="list-style-type: none"> <li>less than \$286             <ul style="list-style-type: none"> <li>your tax offset is the amount at (d)</li> <li>write that amount at (f) and continue from there</li> </ul> </li> <li>\$286 or more, work through (w) to (e) below.</li> </ul>		\$ (e)
Your spouse's ATI	\$ (w)	
Take \$282 from (w).	\$ (y)	
Divide (y) by 4 (round the result down to the nearest dollar).	\$ (z)	
Write (z) at (e).		
Take (e) away from (d). If (f) is less than \$1, you cannot claim this offset.		\$ (f)
If another person contributed to maintaining your spouse, complete (aa) and (bb) below. Otherwise the amount you can claim is at (f).		
Percentage of your contribution to the maintenance of this invalid or carer		(aa)
Multiply (f) by (aa).		\$ (bb)
The amount at (bb) is the amount you must use at step 4 for this invalid or carer, instead of the amount you have at (f) for this invalid or carer.		

## Step 2

<b>Working out your offset for an invalid or carer of an invalid, who is not your spouse, for the whole year</b>
If the invalid or carer's ATI (including invalidity or carer payments) was less than \$286, write \$2,535 at (k) below, and continue from



there.	
If the invalid or carer's ATI (including their invalid or carer payments) was \$286 or more, write the amount at (g).	\$ (g)
Take \$282 away from (g).	\$ (h)
Divide (h) by 4 (round the result down to the nearest dollar).	\$ (j)
Take (j) from \$2,535. If (k) is less than \$1, you cannot claim this tax offset.	\$ (k)
If another person contributed to maintaining your invalid or carer complete (aa) and (bb) below. Otherwise the amount you can claim is at (k).	
Percentage of your contribution to the maintenance of this invalid or carer	(aa)
Multiply (k) by (aa).	\$ (bb)
The amount at (bb) is the amount you must use at step 4 for this invalid or carer instead of the amount you have at (k) for this invalid or carer	

### Step 3

<b>Working out your offset for an invalid or carer of an invalid, who is not your spouse, for part of the year</b>	
Number of days that you maintained the invalid or carer	(l)
Multiply (l) by \$6.95.	\$ (m)
If the invalid or carer's ATI (including their invalid or carer payments) for the period you maintained them was less than \$286, the amount at (m) is your tax offset. Write it at (r), and continue from there.	

If the invalid or carer's ATI (including their invalid or carer payments) was \$286 or more, write at (n) their ATI for the period.	\$ (n)
Take \$282 away from (n).	\$ (p)
Divide (p) by 4 (round the result down to the nearest dollar).	\$ (q)
Take (q) away from (m). If (r) is less than \$1, you cannot claim this tax offset.	\$ (r)
If another person contributed to maintaining your invalid or carer, complete (aa) and (bb) below. Otherwise the amount you can claim is at (r).	
Percentage of your contribution to the maintenance of this invalid or carer	(aa)
Multiply (r) by (aa).	\$ (bb)
The amount at (bb) is the amount you must use at step 4 for this invalid or carer instead of the amount you have at (r) for this invalid or carer.	

#### Step 4

- Add up the amounts that you have for each invalid and carer.
- The total is your invalid and invalid carer tax offset.

#### Step 5

- Write your invalid and invalid carer tax offset at **B** item **T6** on page 16 of your tax return.
- You must complete income test items **IT1** to **IT7** on page 8 of your tax return.
- If you had a spouse, you must also complete **Spouse details – married or de facto** on page 8 of your tax return.

#### Where to go next

- Go to question **T7** Landcare and water facility.

- Return to main menu Individual tax return instructions.
- Go back to question T5 Total net medical expenses.

44208

## T7 Landcare and water facility 2015

Complete question T7 if you have an unused 'landcare and water facility' tax offset from a pervious year.

29 May 2015

Did you make contributions to a complying superannuation fund or a retirement savings account (RSA) on behalf of your spouse (married or de facto) who is earning a low income or not working?

Completing this item

**Do you have an unused 'landcare and water facility' tax offset from a previous year that you can use this year?**

<b>No</b>	Go to T8 Other non-refundable tax offsets, or go back to the main menu
<b>Yes</b>	Read on.

### You need to know

This question applies only if your income tax liabilities from earlier years have not absorbed all of the excess or unused landcare and water facility tax offset available to you. The amount of your excess or

unused tax offset is shown on your notice of assessment for the year ending 30 June 2014.

There is no limit to the number of years you can carry forward any balance of landcare and water facility tax offset.

## Unused net exempt income

Your brought-forward landcare and water facility tax offset must be successively reduced by any unused net exempt income derived in the year the tax offset arose and any subsequent year, provided you had a taxable income in that year.

Unused net exempt income is any net exempt income left after deducting any tax losses of earlier income years from that year's net exempt income. Exempt income is explained in **Amounts that you do not pay tax on**.

If you have unused net exempt income and you had taxable income this year you must reduce your brought-forward landcare and water facility tax offset by 30 cents for every dollar of unused net exempt income.

If you do not have any unused net exempt income, go to **Completing this item** below. If you have unused net exempt income, phone **13 28 66** for more information on how to calculate the brought-forward landcare and water facility tax offset.

## What you need

Your notice of assessment for the year ending 30 June 2014

### Completing this item

Write the amount of brought-forward landcare and water facility tax offset at **T** item **T7** on your tax return.

### Where to go next

Go to question

- Go to question **T8 Other non-refundable tax offsets**
- Return to main menu **Individual tax return instructions**.
- Go back to question **T6 Invalid and invalid carer tax offset**.

44209

## T8 Other non-refundable tax offsets 2015

Complete question T8 to claim other non-refundable tax offsets.

29 May 2015

Did you make contributions to a complying superannuation fund or a retirement savings account (RSA) on behalf of your spouse (married or de facto) who is earning a low income or not working?

Completing this item

### Were you entitled to a tax offset for interest from the infrastructure borrowings scheme?

or

### Did you perform work or services in the Joint Petroleum Development Area (JPDA) of the Timor Sea?

No

- Go to T9 Other refundable tax offsets, or
- return to main menu Individual tax return instructions.

<b>Yes</b>	Read below.
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If you can claim more than one of the tax offsets listed above, you will need to add up all your tax offset amounts before writing the total on your tax return (supplementary section).

## Part A

### Were you entitled to a tax offset for interest from the infrastructure borrowings scheme?

<b>No</b>	<ul style="list-style-type: none"> <li>Go to <a href="#">part B</a>, or</li> <li>return to main menu Individual tax return instructions.</li> </ul>
<b>Yes</b>	Read on.

You may be able to claim a tax offset of 30% if you elected to have interest derived from your investment in infrastructure borrowings included as part of your assessable income.

#### Step 1

Work out the amount of interest you received from infrastructure borrowings.

#### Step 2

Multiply the amount from step 1 by 30, then divide by 100. This is the 30% tax offset for the interest you received. Keep a record of this amount. Read on.

## Part B

### Did you receive income for work or services performed in the Joint Petroleum Development Area (JPDA) of the Timor Sea?

<b>No</b>	<ul style="list-style-type: none"> <li>Go to <a href="#">Completing this item</a>, or</li> </ul>
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	<ul style="list-style-type: none"> <li>• return to main menu Individual tax return instructions.</li> </ul>
<b>Yes</b>	Read on.

You will need a copy of the Timor Sea Treaty - Joint Petroleum Development Area instructions 2015 (NAT 8277) to work out how to deal with your JPDA income. The instruction sheet will tell you how to complete your tax return so that you receive the correct assessment.

## Completing this item

### Step 1

Add up all your tax offset amounts at this item. Write the total at **C** item **T8** on page 16 of your tax return (supplementary section). Do not show cents.

### Step 2

Complete the **CLAIM TYPE** box at the right of **C** item **T8** as follows:

- If you are claiming a tax offset under the infrastructure borrowings scheme under part A, print **I** in the **CLAIM TYPE** box.
- If you are claiming a JPDA tax offset under part B, print **H** in the **CLAIM TYPE** box.
- If you are claiming for more than one type of tax offset and code letters **H** and **I** both apply, choose the code letter that applies to the larger amount and print it in the **CLAIM TYPE** box.

### Where to go next

- Go to T9 Other refundable tax offsets.
- Return to main menu Individual tax return instructions.
- Go back to question T7 Landcare and water facility.

# T9 Other refundable tax offsets

## 2015

Complete question T9 to claim other refundable tax offsets.

29 May 2015

Did you make contributions to a complying superannuation fund or a retirement savings account (RSA) on behalf of your spouse (married or de facto) who is earning a low income or not working?

Completing this item

## Are you the principal beneficiary of a Special disability trust entitled to a tax offset for tax paid by the trustee?

If the trustee of the Special disability trust has lodged a tax return and paid tax on the net income of the trust, you are entitled to claim the amount of the tax paid by the trustee as a refundable tax offset. For more information on this offset see our factsheet [Special disability trusts - tax return lodgment instructions](#).

<b>No</b>	Go to Total supplement tax offsets, or return to main menu Individual tax return instructions.
<b>Yes</b>	Include the amount of the tax paid by the trustee as a Special disability trust offset.

## Completing this item

- Add up all your refundable tax offset amounts for this item. Write the total at **P** item **T9**. Do not show cents.
- Print S in the **CODE** box at the right of **P**.



## Where to go next

- Go to Total supplement tax offsets.
- Return to main menu Individual tax return instructions.
- Go back to question T8 Other non-refundable tax offsets.

44212

## Total supplement tax offsets 2015

Complete the total supplement tax offsets section in your supplementary tax return.

29 May 2015

Did you make contributions to a complying superannuation fund or a retirement savings account (RSA) on behalf of your spouse (married or de facto) who is earning a low income or not working?

Completing this item

## Did you claim any tax offsets at items T3, T4, T6, T7, T8 and T9?

No	<ul style="list-style-type: none"><li>• Go to step 4, or</li><li>• return to main menu Individual tax return instructions</li></ul>
Yes	Go to step 1.

## Step 1

Add up all the tax offset amounts in the right-hand column of items **T3**, **T4**, **T6**, **T7**, **T8** and **T9** on your tax return.

## Step 2

Write the amount from step 1 at **TOTAL SUPPLEMENT TAX OFFSETS** on page 16 of your tax return. Do not show cents.

## Step 3

Transfer the amount you wrote at **TOTAL SUPPLEMENT TAX OFFSETS** to **T** on page 5 of your tax return.

## Step 4

Go to Total tax offsets.

## Where to go next

- Go to question **A4 Amount on which family trust distribution tax has been paid**.
- Return to main menu **Individual tax return instructions**.
- Go back to question **T9 Other refundable tax offsets**.

44242

## Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

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.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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