



TaxPack 2002

TaxPack 2002 is designed to help you complete your 2002 tax return for individuals.


7 November 2014

Read this first

TaxPack 2002 is a print publication—designed to be read on paper—and is difficult to read on screen.

If you would prefer to download *TaxPack 2002* in portable document format (pdf), refer to the [list of download files](#).

Your options for completing and lodging your tax return include:

- [e-tax \(internet lodgment\)](#)
- TaxPack 2002 (paper lodgment)
- [registered tax agent](#) 

TaxPack 2002 information

While *TaxPack* is designed to help individuals to complete income tax returns, many people also use it as a basic reference to the Australian tax system. The information in *TaxPack* has been rewritten into a series of web pages and published across this site.

You can search or browse the site to find general information about:

- income you must declare
- deductions and tax offsets you are entitled to claim, and
- tax rates and calculations.

If you would prefer to download *TaxPack 2002* in portable document format (pdf), refer to the [list of download files](#).

What is TaxPack?



e-tax-prepare and lodge your tax return electronically



Other options for doing your tax return



Download TaxPack and forms



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What is TaxPack?

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TaxPack is a print publication designed to help you to complete your individual income tax return. *TaxPack* is divided into two parts:

- *TaxPack 2002 with the 2002 tax return for individuals*
- *TaxPack 2002 supplement with the 2002 tax return for individuals (supplementary section)*

If you are an Australian resident and a retiree, you may be eligible to use *TaxPack 2002 for retirees*.

[Do I need the TaxPack 2002 supplement?](#)

[Can I use TaxPack 2002 for retirees?](#)

Do I need the TaxPack 2002 supplement?

The majority of taxpayers can lodge their returns using *TaxPack 2002* alone. You will also require the *TaxPack 2002 supplement* if you have:

- income or a loss from
 - a partnership or trust
 - personal services income
 - a business
 - a deferred non-commercial business loss
 - a net farm management deposit or withdrawal
 - a capital gain
 - a foreign entity
 - rent
 - a bonus from a life insurance company or friendly society
 - foreign sources, or foreign assets or property
 - certain other income, such as scholarships, royalties and benefits from an employee share scheme
- deductions for
 - investment in the Australian film industry
 - undeducted purchase price of a foreign pension or annuity
 - non-employer sponsored superannuation contributions
 - certain other deductions, such as election expenses, sickness and accident insurance premiums, and foreign exchange losses
- tax offsets for
 - superannuation contributions on behalf of your spouse
 - zone or overseas forces
 - net medical expenses over \$1,250
 - parent, spouse's parent or invalid relative

- landcare and water facility
 - heritage conservation work
 - interest from government securities issued before 1 November 1968
 - interest from the land transport facilities tax offset scheme or infrastructure borrowings scheme
- credit for early payments or overpayments of tax.

Note that if you are using *TaxPack 2002 supplement*, you must also use *TaxPack 2002* to complete all of your tax return.

Can I use TaxPack 2002 for retirees?

You are eligible to use *TaxPack 2002 for retirees* to fill in your tax return if:

- you were an Australian resident for tax purposes from 1 July 2001 to 30 June 2002 **and**
- you had no dependants other than a spouse during the period 1 July 2001 to 30 June 2002 **and**
- all of your tax affairs are covered by the questions in *TaxPack 2002 for retirees* as listed below
 - income
 - Commonwealth of Australia government pensions and allowances
 - dividends-not including distributions made by a corporate limited partnership and deemed dividends from a private company
 - foreign source pension or annuity income
 - gross interest
 - other Australian pensions or annuities-including superannuation pensions
 - salary, wages, allowances, earnings etc
 - total reportable fringe benefits amounts

- deductions
 - cost of managing tax affairs
 - deductible amount of undeducted purchase price of an Australian pension or annuity
 - deductible amount of undeducted purchase price of a foreign pension or annuity
 - Financial Institutions Duty and subscriptions
 - gifts or donations
 - interest and dividend deductions
- tax offsets
 - low income aged person
 - spouse-married or de facto
 - superannuation annuity and pension
 - private health insurance
 - net medical expenses over \$1250
- private health insurance policy details
- Medicare levy related items

If you plan to claim the family tax benefit (FTB) through the tax system you should use *TaxPack 2002*.

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e-tax-prepare and lodge your tax return electronically

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e-tax allows you to electronically prepare your tax return and lodge it over the Internet. All you need is access to a computer and the Internet. Most tax returns lodged using e-tax are processed within 14 days.

Please note that e-tax 2002 is no longer available.

e-tax is:

- free from the Australian Taxation Office
- easy and convenient
- safe - using our secure lodgment software
- smart - it does most calculations for you

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Other options for doing your tax return

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Tax Help community volunteers

If you are a low income earner, and you want to complete your own tax return, application for a refund of imputation credits or baby bonus claim - but think you may need some assistance - Tax Help may be the answer.

Our network of community volunteers are trained and supported by the Tax Office to help you.

This **free and confidential service** is available for people on low incomes-including those who are also seniors, people from non-English speaking backgrounds, people with a disability, Aboriginal people, Torres Strait Islander people and students.

Volunteers can explain your tax obligations and help you prepare your tax return accurately. They can help people with income from

Australian and overseas pensions, salary or wages, interest, dividends and government allowances and benefits. Volunteers cannot help with more complex tax affairs such as rental properties and business income.

There are Tax Help centres throughout Australia. If you want to visit one of the trained volunteers you need to make an appointment first. You need to bring *TaxPack* and all relevant papers with you when you visit.

The Tax Help program is available between July and October each year.

Registered tax agents

A registered tax agent can prepare and lodge your tax return for a tax deductible fee. A list of registered agents can be found on this website or you can check with the Tax Agents' Board in your State on **1300 362 829**. If you did not go to a tax agent last year-or you will be going to a different tax agent this year-make sure that you see them before 31 October 2002.

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Download TaxPack and forms

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TaxPack 2002

You can download [TaxPack 2002](#)  (1.5MB) in Portable Document Format (PDF).

TaxPack 2002 supplement

You can also download [TaxPack 2002 supplement](#)  (763kB) in Portable Document Format (PDF).

TaxPack 2002 for retirees

You can download [TaxPack 2002 for retirees](#)  (1.6MB) in Portable Document Format (PDF).

Tax return forms and schedules

Tax return forms

2002 non-lodgment advice

Use this form to notify the Tax Office that you are not required to lodge a return for 2001-02.

[2002 return for individuals](#) 

[2002 return for individuals \(supplementary section\)](#) 

[2002 tax return for retirees](#) 

Other schedules

2002 business and professional items instructions and schedule (NAT 2543-6.2002)

Use this schedule to complete item **14-Net income or loss from business**-in the *2002 return for individuals (supplementary section)*.

Capital allowances schedule and instructions 2002 (NAT 4089-6.2002)

If you have made a claim of more than \$1000 for the decline in value of depreciating assets, you may be required to complete this schedule. Refer to the instructions for more information.

Family Tax Benefit (NAT 4108-6.2002)

The short and long claim forms to use if you wish to claim Family Tax Benefit through the taxation system.

If you or your spouse had a baby or gained legal responsibility for a child aged under 5 - for example, through adoption - after 20 June 2001, you may be entitled to claim the baby bonus.

Statutory declaration for payment summaries that are lost or destroyed.

Referred publications and rulings

Not everything can be covered in *TaxPack*. Sometimes, you will be referred to other publications that will help you to understand your tax obligations and complete your tax return. Some publications are essential to complete some items.

All the publications and rulings referred to in *TaxPack* are listed in *TaxPack* referred publications and rulings.

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Contact us

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You can ring the Australian Taxation Office

You can ring the Tax Office if you need assistance with a question in *TaxPack*, including the supplement, or another matter concerning your tax affairs. If you decide to ring us, please have your *TaxPack* or supplement handy. Refer to the contacts below for addresses and telephone contact numbers.

- office locations
- phone contacts

You can ask for a taxation ruling

If you have a complex enquiry about your tax affairs, you may want to ask for a private ruling.

To do this, complete an *Application for a private ruling for individuals*.

A private ruling relates only to your particular situation. Your tax return should reflect what the private ruling says. You may need to change your tax return if you lodge it before you receive your private ruling.

The Tax Office publishes on its Internet site all private rulings issued. What we publish will not contain anything which could identify you.

You can ask for a review of your private ruling if you disagree with it even if you have not yet received your assessment. You can find out more about objection procedures from the Tax Office branch that made your ruling.

Binding Oral Advice

The Tax Office now provides a service called Binding Oral Advice-oral rulings on simple enquiries where your tax affairs are considered simple in nature.

You can request an oral ruling by phone or in person. To do so you will need to confirm your identity. Your tax file number and most recent notice of assessment will usually be sufficient proof of identity.

We will confirm your eligibility for an oral ruling by asking you a series of questions to confirm that your enquiry and tax affairs are simple.

To get further information on Binding Oral Advice, or to apply for a ruling, ring the Personal Tax Infoline on **13 28 61**.

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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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