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## COMPLETING THE WORKSHEETS

**Worksheets 1, 2, 3, 4 and 5** will help you complete **worksheet 6**.

**Worksheet 6** is a summary which shows what you need to write at **F, G and H** item **A3** on your 2010 tax return.

### YOU MUST COMPLETE WORKSHEETS 1 AND 2

If you are using this workbook to complete item **A3**, you must complete **worksheets 1 and 2**.

#### Extra joint income groups worksheet

If you have more than one **joint income group** on **worksheet 1** or **2**, use the **Extra joint income groups worksheet** at the back of this workbook.

### WHO MUST COMPLETE WORKSHEET 3

Do you show partnership income at item **13, 19 or 20** on your 2010 tax return?

**Yes** – You must complete **worksheet 3** and you may have to complete **worksheet 4**.

**No** – Do not complete **worksheets 3 and 4**.

### WHO MUST COMPLETE WORKSHEET 4

Do you show any of the following on your 2010 tax return?

- A partnership loss, where the partnership is carrying on a business, which you show at item **13, 19 or 20**.
- **Business deductions** from partnership income.

**Yes** – You must complete **worksheet 4**.

**No** – Do not complete **worksheet 4**.

### WHO MUST COMPLETE WORKSHEET 5

Do you show any of the following amounts on your 2010 tax return?

- Income at items **1, 2, 3, 4** (other than death benefits), **12, IT1 or IT2** that is not attributable to employment in 2009–10 (for example, because you ceased work for that employer before 1 July 2009).
- Any 2009–10 employment income or **business income** on your tax return, which you have not included in **worksheets 1 or 3**, and is not shown at items **1, 2, 3, 4** (other than death benefits), **B** at item **12, IT1 or IT2** of your tax return, or **P1 or P8** in your *Business and professional items schedule for individuals 2010*.
- Any deductions in relation to **business income** that are not shown at items **P8** in your *Business and professional items schedule for individuals 2010*, and are not shown in **worksheets 2 or 4**.

**Yes** – You must complete **worksheet 5**.

**No** – Do not complete **worksheet 5**.

### YOU MUST COMPLETE WORKSHEET 6

If you are using this workbook to complete item **A3**, you must complete **worksheet 6**.

### SPECIAL RULES WHEN DOING WORKSHEETS 1–4

The following rules apply when you complete **worksheets 1, 2, 3 and 4**.

#### Capital gains from a trust

If you received a capital gain from a trust, include in **worksheet 1** as **solely earned income** that is not from business or employment, that part of the trust distribution that you exclude from **L or U** item **13** because it is a capital gain.

If you received a capital gain or loss but it was not from a trust, then do not include it in **worksheet 1**.

#### Foreign source income

If you deducted any expenses when working out the net foreign source income at item **20** of your 2010 tax return, include the gross income amount in column (b) in **worksheet 1** and include the expenses against that gross foreign source income as an expense against foreign source income in column (b) in **worksheet 2**.

However, if the foreign income relates to a partnership, and other income of that partnership is included at item **13**, then include the portion of foreign income in **worksheet 3**, instead of **worksheet 1**, and any related expenses to **worksheet 4**.

#### Foreign entities income

If the foreign entities income relates to a partnership, and other income of that partnership is included at item **13**, then include the portion of foreign entities income in **worksheet 3**, instead of **worksheet 1**, and any related expenses to **worksheet 4**.

#### Forestry managed investment scheme

If you show amounts for forestry managed investment schemes (FMIS) at item **23** or item **D15** on your 2010 tax return you need to establish whether:

- you were an investor in the FMIS
- you were carrying on a business
- your investment was solely or jointly owned.

If we issued a product ruling for the FMIS, it may say whether we consider that you are carrying on a business.

### Net farm management deposits and withdrawals

You may show a negative or positive amount for item **17 Net farm management deposits or withdrawals** on your 2010 tax return – depending on whether your deductible deposits exceeded your assessable withdrawals for the financial year.

If you only made a withdrawal from your farm management deposit (FMD) account, show it as a net farm management deposit or withdrawal in column (b) of **worksheet 1**.

If you only made a deposit into your FMD account, show it as a net farm management deposit deduction in column (b) in **worksheet 2**.

If you made both a deposit and withdrawal in this financial year, then you will need to include the total of the withdrawals as income in **worksheet 1** column (b) and deposits as expenses in **worksheet 2** column (b).

Where you allocate the deposits and withdrawals depends on what primary production income it relates to. If the primary production business is carried on by:

- a trust, include it in column (c) Solely earned investment
- you individually, include it in column (d) Solely earned employment/business income
- a partnership, include it in column (d) Solely earned employment/business income.

### Other income

If you show an amount at item **24** on your 2010 tax return you need to include it in **worksheet 1**. Some other income may be eligible employment/business income.

Examples of other employment/business income may include:

- income from activities as a special professional (author, inventor, performing artist, production associate or active sportsperson)
- payments made to you under an income protection, sickness or accident insurance policy that are attributable to employment in which you are engaged in 2009–10, or in relation to carrying on a business.

See the explanation of **employment income** in the Glossary for more information.

## WORKSHEET 1: SOLE AND JOINT INCOME

This will help you to complete:

- **F** item **A3** by separating out **joint income** from **solely earned income**
- **G** item **A3** by separating employment/business income from non employment/business income.

### Worksheet 1: Sole and joint income

**Step 1** If you show amounts on your 2010 tax return for items listed, transfer the amounts into column (b).

**Step 2** Work out how many joint income groups you have. It may be easier if you name each group – write the name of the first group at (g). If you have more than one joint income group, use the **Extra joint income groups worksheet** located on pages 13 and 14 of this workbook.

**Step 3** For each amount in column (b), write the amounts in columns (c), (d), (e) or (f).

(g) GROUP 1 NAME:						
GROSS INCOME AMOUNTS	(a)	(b) Amount on your tax return	(c) Solely earned income that is not from employment or business	(d) Solely earned employment/ business income	(e) Jointly earned income that is not from employment or business	(f) Jointly earned business income
Interest	shown at <b>L</b> item <b>10</b>					
Dividends	shown at <b>S, T</b> and <b>U</b> item <b>11</b>					
Distributions from trusts	shown at <b>L</b> and <b>U</b> item <b>13</b>					
Net farm management withdrawals	shown at <b>E</b> item <b>17</b>					
Foreign entities	shown at <b>K, B</b> and <b>C</b> item <b>19</b>					
Foreign source income	gross income amount shown at <b>E</b> or <b>F</b> item <b>20</b>					
Capital gains	from <b>trusts</b> only, shown at <b>H</b> item <b>18</b>					
Gross rent	shown at <b>P</b> item <b>21</b>					
Bonuses from life insurance companies and friendly societies	shown at <b>W</b> item <b>22</b>					
Forestry managed investment scheme income	shown at <b>A</b> item <b>23</b>					
Other income	shown at <b>Y</b> and <b>V</b> item <b>24</b>					
TOTAL GROSS INCOME	Total each column					
	<b>Step 4</b> Transfer totals		to (a) on <b>worksheet 6.</b>	to (b) and (c) on <b>worksheet 6.</b>	to (j) on <b>worksheet 2.</b>	to (k) on <b>worksheet 2.</b>

## WORKSHEET 2: SOLE AND JOINT DEDUCTIONS

This will help you to complete **F**, **G** and **H** item **A3** by separating out deductions from **joint income** and identifying **business deductions**.

### Worksheet 2: Sole and joint deductions

**Step 1** If you show amounts on your 2010 tax return for items listed, transfer the amounts into column (b).

**Step 2** Write the name of your first joint income group at (g). If you have more than one joint income group, use the **Extra joint income groups worksheet** located on pages 13 and 14 of this workbook.

**Step 3** For each amount in column (b), write the amounts in columns (c), (d), (e) or (f).

	(g) GROUP 1 NAME:					
Deductions	(a)	(b) Amount on your tax return	(c) Deductions relating to solely earned non-business income	(d) Deductions relating to solely earned business income	(e) Deductions relating to jointly earned non-business income	(f) Deductions relating to jointly earned business income
Low value pool deduction	shown at <b>K</b> item <b>D6</b>					
Interest deductions (eg bank fees)	shown at <b>I</b> item <b>D7</b>					
Dividend deductions	shown at <b>H</b> item <b>D8</b>					
Cost of managing tax affairs	shown at <b>M</b> item <b>D10</b>					
Other deductions relating to distribution	amount shown at <b>X</b> and <b>Y</b> item <b>13</b> that relates to trust distributions only					
Net farm management deposit deductions	you included when calculating the amount shown at <b>E</b> item <b>17</b>					
Foreign source income deductions	you included when calculating the amount shown at <b>T</b> , <b>L</b> , <b>D</b> , <b>R</b> , and <b>M</b> item <b>20</b>					
Rent	shown at <b>Q</b> , <b>F</b> and <b>U</b> item <b>21</b>					
Australian film industry incentives	shown at <b>G</b> , item <b>D11</b>					
Forestry managed investment scheme deduction	shown at <b>F</b> item <b>D15</b>					
Other deductions	shown at <b>J</b> item <b>D16</b>					

Personal services income deductions	shown at <b>K</b> and <b>L</b> item <b>P1</b>					
Total deductions	Total each column except (c)		Do not total column (c)	(g)	(h)	(i)
Total gross income for each joint income group	Transfer amounts from <b>Worksheet 1</b>				(j)	(k)
Joint income	For each joint income group take: ■ (h) from (j), and ■ (i) from (k)			Transfer amount at (g) to (d) on <b>Worksheet 6</b>	(l)	(m)
Joint income group net income	Add (l) and (m) together				(n)	

**Step 4** If the amount at (n) on **worksheet 2** is positive go to table 1, if (n) is negative go to table 2.

**Table 1: amount at (n) on worksheet 2 is positive**

Result	Action 1	Action 2
Amount at (m) is negative or <b>0</b>	Transfer amount at (n) to (e) on <b>worksheet 6</b> and write <b>0</b> at (g) on <b>worksheet 6</b> , next to the correct <b>joint income group</b> .	Write <b>0</b> at (f) on <b>worksheet 6</b> , next to the correct <b>joint income group</b> .
Amounts at (l) and (m) are positive	Transfer amount at (n) to (e) on <b>worksheet 6</b> and write <b>0</b> at (g) on <b>worksheet 6</b> , next to the correct <b>joint income group</b> .	Transfer amount at (m) to (f) on <b>worksheet 6</b> , next to the correct <b>joint income group</b> .
Amount at (l) is negative and (m) is positive	Transfer amount at (n) to both (e) and (f) on <b>worksheet 6</b> , next to the correct <b>joint income group</b> .	Write <b>0</b> at (g) on <b>worksheet 6</b> , next to the correct <b>joint income group</b> .

**Table 2: amount at (n) on worksheet 2 is negative**

Result	Action 1	Action 2
Amount at (m) is negative and (l) is <b>0</b>	Write <b>0</b> at the <b>joint income group</b> for both (e) and (f) on <b>worksheet 6</b> , next to the correct <b>joint income group</b> .	Transfer as a positive figure the amount at (n) to (g) on <b>worksheet 6</b> , next to the correct <b>joint income group</b> .
Amount at (l) is positive and (m) is negative	Write <b>0</b> at both (e) and (f) on <b>worksheet 6</b> , next to the correct <b>joint income group</b> .	Transfer as a positive figure the amount at (n) to (g) on <b>worksheet 6</b> , next to the correct <b>joint income group</b> .
Amount at (l) is negative and (m) is positive or <b>0</b>	Write <b>0</b> at both (e) and (f) on <b>worksheet 6</b> , next to the correct <b>joint income group</b> .	Write <b>0</b> at (g) on <b>worksheet 6</b> , next to the correct <b>joint income group</b> .
Amount at (l) is negative and (m) is negative	Write <b>0</b> at both (e) and (f) on <b>worksheet 6</b> , next to the correct <b>joint income group</b> .	Transfer as a positive figure the amount at (m) to (g) on <b>worksheet 6</b> , next to the correct <b>joint income group</b> .

### WORKSHEET 3: PARTNERSHIPS

These will help you to complete **G** and **H** item **A3** by separating out partnership income that is **business income** and partnership income that is investment income.

#### Worksheet 3: Partnership distribution

**Step 1** If you had more than one partnership it may help to name them on the form.

**Step 2** If you show partnership amounts on your 2010 tax return for items listed in column (a), write the amounts into column (b).

**Step 3** For each amount in column (b) write the amounts in columns (c), (d) or (e). The sum of (c), (d) and (e) must equal (b).

GROSS INCOME AMOUNTS	(a)	(b) Amount shown	(c) Partnership name	(d) Partnership name(2)	(e) Partnership name(3)
Primary production	shown at <b>N</b> item <b>13</b>				
Non-primary production	shown at <b>O</b> item <b>13</b>				
Partnership related foreign income	shown at items <b>19</b> and <b>20</b>				
Total partnership distribution	Total each column		(f)	(f)	(f)

**Step 4** You need to work out for **each** partnership (including distributions your partnership received from another partnership) whether the income earned by the partnership was:

- all from carrying on a business, see table 3
- all investment, see table 4
- a mixture of both, see table 5.

You have finished **worksheet 3** when you have taken these actions for each partnership.

**Table 3: income for a partnership is all business**

Result	Action
Amount at (f) for the partnership is positive	Transfer amount at (f) to (h) <b>and</b> (i) on <b>worksheet 6</b> , next to the correct partnership.
Amount at (f) for the partnership is negative	<ul style="list-style-type: none"> <li>■ Write <b>0</b> at (h) and (i) on <b>worksheet 6</b> for that partnership</li> <li>■ Write as a positive figure the amount at (f) on <b>worksheet 4</b>, next to the correct partnership.</li> </ul>

**Table 4: income for a partnership is all investment**

Result	Action
Amount at (f) for the partnership is positive	Transfer amount at (f) to (h) on <b>worksheet 6</b> for that partnership. Write <b>0</b> at (i) and (j) in <b>worksheet 6</b> , next to the correct partnership.
Amount at (f) for the partnership is negative	Write <b>0</b> at (h), (i) and (j) on <b>worksheet 6</b> , next to the correct partnership.



**Table 5: income for a partnership that is partly carrying on a business and partly non-business investments**

Result	Action
Amount at (f) for the partnership is positive	<p>Transfer amount at (f) to (h) in <b>worksheet 6</b>.</p> <p>Transfer that part of the positive amount that is attributable to the partnership carrying on a business to (i) on <b>worksheet 6</b>.</p> <p>The amount transferred to (i) should not exceed the amount at (f).</p> <p>Write it next to the correct partnership.</p>
Amount at (f) for the partnership is negative	<p>Write <b>0</b> at (h) and (i) in <b>worksheet 6</b> for that partnership.</p> <p>Write as a positive figure that part of the partnership loss that is attributable to carrying on a business at (f) on <b>worksheet 4</b>.</p> <p>The amount transferred to (f) should not exceed the amount at (f) on <b>worksheet 3</b>.</p> <p>Write it next to the correct partnership.</p>

## WORKSHEET 4: PARTNERSHIP BUSINESS DEDUCTIONS

These will help you to complete **H** item **A3** by identifying **business deductions** related to partnerships.

Only include expenses in this worksheet to the extent that they are related to a partnership that is carrying on business. Do not include expenses already shown as **business deductions** in **worksheet 2**.

### Worksheet 4: Partnership business deductions

**Step 1** If you had more than one partnership it may help to name them on the form.

**Step 2** If you show partnership deduction amounts on your 2010 tax return for items listed in column (a), write the amounts into column (b)

**Step 3** For each amount in column (b) write the amounts in columns (c), (d) or (e). The sum of (c), (d) and (e) must equal (b).

Exclude any deductions that relate to trust distributions.

	(a)	(b) Amount shown that relates to business income	(c) Partnership name:	(d) Partnership name(2):	(e) Partnership name(3):
Partnership loss	Amount (if any) you were instructed in <b>Table 3</b> and <b>Table 5</b> to write		(f)	(f)	(f)
Partnership and trusts: Landcare and water facilities	included in amount shown at <b>I</b> and <b>J</b> item <b>13</b>				
Partnership and trusts: other deductions relating to distributions	included in amount shown at <b>X</b> and <b>Y</b> item <b>13</b> relating to partnership distribution only				
Other deductions relating to partnership distributions	amounts included as deductions at other items, but only if they are not shown as business deductions on <b>worksheet 2</b>				
Total business expenses	Total each column		(j)	(j)	(j)

**Step 4** Transfer the amounts at (j) to (j) **worksheet 6**, next to the correct partnership.

## WORKSHEET 5: ADJUSTMENTS

Completing **G** item **A3 Income from employment or business** will ensure our **super co-contribution** system correctly calculates your **employment income** or income earned from carrying on a business if you had:

- any 2009–10 employment income or business income on your 2010 tax return, which you do not include on **worksheets 1 or 3**, and is not shown at items **1, 2, 3, 4** (other than death benefits), **B** at item **12, IT1 or IT2** on your 2010 tax return, or **P1 or P8** in your *Business and professional items schedule for individuals 2010*
- any deductions in relation to **business income** that are not shown at item **P8** in your *Business and professional items schedule for individuals 2010*, and are not shown in **worksheets 2 or 4**
- any income at items **1, 2, 3, 4** (other than death benefits), **12, IT1 or IT2** that is not attributable to employment in 2009–10 (for example, because you ceased work for that employer before 1 July 2009), or
- any personal services income at item **P1** of your *Business and professional items schedule for individuals 2010* which is not related to your employment or the carrying on of a business, or income at **P8** that is not related to you carrying on a business.

### Worksheet 5: Adjustments

#### Step 1

Calculate the total of any employment income from 2009–10 or business income that you do not show:

- at items **1, 2, 3, 4** (other than death benefits), **B** at item **12, IT1 or IT2** or
- as income on your *Business and professional items schedule for individuals 2010*, or
- on **worksheets 1 or 3**.

(k)

Transfer this amount to (k) on **worksheet 6**.

#### Step 2

Calculate the total of any income that was not from employment in 2009–10 or from business, which you show:

- at items **1, 2, 3, 4** (other than death benefits), **B** at item **12, IT1 or IT2**, or
- as income in your *Business and professional items schedule for individuals 2010*.

This includes income from employment that ceased before 1 July 2009.

(q)

Transfer this amount to (q) on **worksheet 6**.

#### Step 3

Calculate any other adjustments that are needed to accurately reflect your total income, eligible income or business deductions.

Amount to include in total income

(l)

Amount to include in eligible income

(m)

Amount to include in business deductions

(n)

Transfer these amounts at (l), (m) or (n) on **worksheet 6** accordingly.

For example, if you have any **business deductions** other than those you included in the deduction items at item **P8** in the *Business and professional items schedule for individuals 2010*, or which are taken into account as **business deductions** in **worksheets 2 or 4**, these should be added at (n) on **worksheet 6**.

An adjustment may also be appropriate if at an income item you have shown an amount that is net of deductible expenses, rather than recording your full assessable income, or if at a deduction item you have recorded an expense net of assessable income, rather than recording your full deduction. If this is the case, you will need to include these amounts at (l), (m), or (n) in **worksheet 6** to make adjustments for the purposes of **F** (to adjust for assessable income), **G** (to adjust for **eligible income**) and **H** (to adjust for **business deductions**) of item **A3**.

## WORKSHEET 6: SUMMARY

This will show the amounts you need to enter at **F**, **G** and **H** item **A3**.

### Worksheet 6: Summary

	Amount to include in total income	Amount to include in eligible income	Amount to include in business deductions
Solely earned income that is not from employment or business	(a)		
Solely earned employment/business income	(b)	(c)	(d)
Joint income group 1	(e)	(f)	(g)
Joint income group 2	(e)	(f)	(g)
Joint income group 3	(e)	(f)	(g)
Partnership 1	(h)	(i)	(j)
Partnership 2	(h)	(i)	(j)
Partnership 3	(h)	(i)	(j)
Additional eligible income		(k)	
Adjustments	(l)	(m)	(n)
Total each column		(p)	
Ineligible income		(q)	
Take (q) away from (p)			
Transfer amounts to item <b>A3</b> on your 2010 tax return	Transfer this amount to <b>F</b> item <b>A3</b> on your 2010 tax return and if <b>0</b> write <b>C</b> in the <b>code box</b> .	Transfer this amount to <b>G</b> item <b>A3</b> on your 2010 tax return. If this amount is negative write <b>L</b> in the <b>loss box</b> .	Transfer this amount to <b>H</b> item <b>A3</b> on your 2010 tax return.

## GLOSSARY

### Business deductions

Business deductions are all deductions which relate to a business that you carry on, your share of a loss from carrying on a business in a partnership, and deductions relating to expenses that you incur in relation to a distribution from a business partnership.

### Business income

Business income is income you earn from carrying on a business either solely or in partnership. For the purposes of determining **eligible income** for **super co-contributions** purposes, distributions of business income from a trust or from a company in which you hold shares are not regarded as your business income.

Most business income is included in the *Business and Professional Items schedule for individuals 2010* at **P8**. However, that schedule instructs that some types of income should be included in other items on your tax return. In order to determine eligibility for **super co-contributions** we need to know your total business income, not just the amounts included at **P8**. Accordingly, we ask you to calculate these amounts in **worksheets 1, 3 and 5**.

### Eligible income

Part of the eligibility for **super co-contributions** is that 10% or more of your **total income** is from eligible income – income from running a business, eligible employment or a combination of both.

To get a **super co-contribution** for 2009–10, you must be an **employee** or in business during 2009–10. Common examples of eligible income are salary, allowances, lump sum payments, employment termination payments, reportable fringe benefits and reportable employer super contributions.

Personal services income you show at item **P1** of your *Business and professional items schedule for individuals 2010* is treated as eligible income if the income is attributable to employment or business. However, if your personal services income does not relate to employment or the carrying on of a business, then it is **ineligible income** and you need to reduce your eligible income.

### Employment income

Part of the eligibility test for **super co-contributions** is that 10% or more of your **total income** is from **eligible income**. Income that is attributable to employment that you carry on in 2009–10 is **eligible income**.

For the purposes of working out your employment income, there is an extended definition of employee. In addition to someone who would ordinarily be regarded as an employee, it includes a:

- person who is paid as a member of an executive body of a company (e.g. a director of the company)
- person who works under a contract that is wholly or principally for their labour
- member of the Federal Parliament, a State Parliament, or the Legislative Assembly of the ACT or Northern Territory
- person who is paid to perform or present, or to participate in the performance or presentation of, any music, play, dance, entertainment, sport, display or promotional activity or any similar activity involving the exercise of intellectual, artistic, musical, physical or other personal skills, or a person who provides services in connection with such activities
- person who is paid to perform services in, or in connection with, the making of any film, tape or disc or of any television or radio broadcast
- person who holds an appointment, office or position under a Commonwealth, State or Territory law, or under the Constitution
- person who is in the service of the Commonwealth, or a State or Territory (including members of the defence forces, or police force).

A person who holds office as a member of a local government council is not necessarily regarded as an employee of the council. They are only regarded as an employee if the local government council has decided that the salary of its members should be subject to PAYG withholding.

For the purposes of determining **super co-contributions** eligibility, income that is attributable to the employment is included as **eligible income**. This means that **eligible income** can include amounts that are compensatory (for example, for lost earnings), where there is a connection between the employment activities and the payment. However, such payments are only **eligible income** for 2009–10 if the person remains an employee of the relevant employer for at least some part of 2009–10.

### Ineligible income

Part of the eligibility for **super co-contributions** is that 10% or more of your **total income** is from eligible income – income from running a business, eligible employment or a combination of both. If income is not **eligible income**, it is ineligible income. Ineligible income includes income from your investments.

### Joint income

Any income you earned in conjunction with another person or entity. This may be interest from a jointly held bank account, dividends from jointly owned shares or rental income from a jointly owned rental property.

Income you earn jointly with another person is treated as partnership income for income tax purposes. In many cases, a partnership return should be lodged, and individuals should return the partnership income less deductions at item **13** as partnership income or a partnership loss. However, if you were not in a partnership carrying on a business, you show your share of the income and expenses at the appropriate items on your own tax return, if the only income derived jointly (or in common) with another person was:

- rent from a jointly owned property
- interest from a jointly held account
- dividends from jointly held shares.

For practical purposes, **worksheets 1** and **2** also allow for the identification of joint income or deductions in relation to some other joint investments which you may have shown at other items.

### Joint income group

You are in a joint income group if you are in joint receipt of income with another person or persons. For example, you are in **two** joint income groups if you and your:

- parents have a joint bank account, and
- spouse co-own rental properties.

### Personal super contribution

Amounts you choose to contribute to your super fund from your after-tax income. This is in addition to any employer contributions and does not include contributions made through a salary sacrifice arrangement.

### Solely earned income

Income you earned that was not **joint income**.

### Super co-contribution

A government measure to boost super savings. If your **total income** is below \$61,920, you may be able to receive the government super co-contribution by making eligible **personal super contributions** to your fund.

You will be eligible for the super co-contribution if all of the following apply:

- you make a **personal super contribution** by 30 June each year into a complying super fund or retirement savings account (RSA) and don't claim a deduction for all of it
- your **total income** (less any **business deductions**) is lower than \$61,920
- 10% or more of your **total income** is from **employment income**, carrying on a business or a combination of both
- you are less than 71 years old at the end of the year of income
- you do not hold an eligible **temporary resident** visa at any time during the year, unless you are a New Zealand resident or holder of a prescribed visa
- you lodge your 2010 tax return.

### Temporary resident

You are only eligible for **super co-contributions** if you do not hold an eligible temporary resident visa at any time during the year, unless you are a New Zealand resident or holder of a prescribed visa.

If you are a non-resident, the income attributable to employment outside Australia will not be counted as **eligible income**.

### Total income

Total income for the purposes of **super co-contribution** is equal to your assessable income plus your reportable fringe benefits total and the total of your reportable employer super contributions for the income year **less** any allowable **business deductions**.

## EXTRA JOINT INCOME GROUPS

If you have more **joint income groups** than can fit onto **worksheet 1** or **2** you can use copies of this worksheet.

### Worksheet 1: Extra joint income groups

			(g) JOINT INCOME GROUP (2) NAME:		(g) JOINT INCOME GROUP (3) NAME:	
GROSS INCOME AMOUNTS	(a)	(b) Amount on your tax return	(e) Jointly earned income that is not from employment or business	(f) Jointly earned business income	(e) Jointly earned income that is not from employment or business	(f) Jointly earned business income
Interest	shown at <b>L</b> item <b>10</b>					
Dividends	shown at <b>S, T</b> and <b>U</b> item <b>11</b>					
Distributions from trusts	shown at <b>L</b> and <b>U</b> item <b>13</b>					
Net farm management withdrawals	shown at <b>E</b> item <b>17</b>					
Foreign entities	shown at <b>K, B</b> and <b>C</b> item <b>19</b>					
Foreign source income	gross income amount shown at <b>E</b> or <b>F</b> item <b>20</b>					
Capital gains	from <b>trusts</b> only, shown at <b>H</b> item <b>18</b>					
Gross rent	shown at <b>P</b> item <b>21</b>					
Bonuses from life insurance companies and friendly societies	shown at <b>W</b> item <b>22</b>					
Forestry managed investment scheme income	shown at <b>A</b> item <b>23</b>					
Other income	shown at <b>Y</b> and <b>V</b> item <b>24</b>					
TOTAL GROSS INCOME	Total each column					
	<b>Step 4</b> Transfer totals		to (j) on <b>worksheet 2.</b>	to (k) on <b>worksheet 2.</b>	to (j) on <b>worksheet 2.</b>	to (k) on <b>worksheet 2.</b>

**Worksheet 2: Extra joint income groups**

			(g) JOINT INCOME GROUP (2) NAME:		(g) JOINT INCOME GROUP (3) NAME:	
Deductions	(a)	(b) Amount on your tax return	(e) Deductions relating to jointly earned non-business income	(f) Deductions relating to jointly earned business income	(e) Deductions relating to jointly earned non-business income	(f) Deductions relating to jointly earned business income
Low value pool deduction	shown at <b>K</b> item <b>D6</b>					
Interest deductions (eg bank fees)	shown at <b>I</b> item <b>D7</b>					
Dividend deductions	shown at <b>H</b> item <b>D8</b>					
Cost of managing tax affairs	shown at <b>M</b> item <b>D10</b>					
Other deductions relating to distribution	amount shown at <b>X</b> and <b>Y</b> item <b>13</b> that relates to trust distributions only					
Net farm management deposit deductions	you included when calculating the amount shown at <b>E</b> item <b>17</b>					
Foreign source income deductions	you included when calculating the amount shown at <b>T, L, D, R, and M</b> item <b>20</b>					
Rent	shown at <b>Q, F</b> and <b>U</b> item <b>21</b>					
Australian film industry incentives	shown at <b>G</b> , item <b>D11</b>					
Forestry managed investment scheme deduction	shown at <b>F</b> item <b>D15</b>					
Other deductions	shown at <b>J</b> item <b>D16</b>					
Personal services income deductions	shown at <b>K</b> and <b>L</b> item <b>P1</b>					
Total deductions	Total each column		(h)	(i)	(h)	(i)
Total gross income for each joint income group	Transfer amounts from <b>Worksheet 1</b>		(j)	(k)	(j)	(k)
Joint income	For each joint income group take: ■ (h) from (j), and ■ (i) from (k)		(l)	(m)	(l)	(m)
Joint income group net income	Add (l) and (m) together		(n)		(n)	

**Step 5** If the amount at (n) above is positive, go to table 1 on page 5, in (n) is negative go to table 2 on page 5.



## MORE INFORMATION

For more information:

- visit our website at **[www.ato.gov.au](http://www.ato.gov.au)**

### **Translating and Interpreting Service 13 14 50**

If you do not speak English well and need help from the ATO, phone the Translating and Interpreting Service.

### **Hearing or speech impairment**

If you are deaf or have a hearing or speech impairment, you can phone us through the **National Relay Service (NRS)**.

- TTY users, phone **13 36 77** and ask for the ATO number you need. If you need to contact an ATO 1800 free call number, phone **1800 555 677** and ask for the ATO number you need.
- Speak and Listen (speech to speech relay) users, phone **1300 555 727** and ask for the ATO number you need. If you need to contact an ATO 1800 free call number, phone **1800 555 727** and ask for the ATO number you need.
- Internet relay users, connect to the NRS (**[www.relayservice.com.au](http://www.relayservice.com.au)**) and ask for the ATO number you need.