

NAT 2541-6.2004

2004 tax return for individuals

1 July 2003 to 30 June 2004

Use *TaxPack 2004* to fill in this tax return. Please print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Do not use correction fluid or tape. Print one letter or number in each box. Print X in appropriate boxes. Complete your details carefully to avoid delays in processing your tax return.

Your tax file number (TFN)										rivacy n on p				ayer's return.
Are you an Australian resident? See page 10 in TaxPack 2004.	YES		N											
Your sex	Male		Femal	e										
Print your full name. Has any part of your name Changed since completing	or example, S, Ms, Miss Surname or amily name													
NO YES Previou	is surname													
Your postal address Print the address where you want your mail sent. Has this address changed since completing your last tax return?	Suburb or town													
Fill in the appropriate box then read on. NO YES	State] F	ostco	de			if no	Cour ot Aust					
Is your home address different from your postal address?	[
NO Read on. YES Print your home address.	Suburb or town State			Postco					Cour	ntry				
Your date of birth If you were under 18 years of age on 30 June 2004 ymust complete item A1 on page 6 of your tax return. Read page 102 in TaxPack 2004 for more information	/ou	DAY	MONTI		YEAR			ase pr		your o				
Your telephone number during business	hours-If v	we ne	ed to as	c you a	about y	our t	ax re	turn,	it is c	luicke	by te	elepho	ne.	
Area code Telepho	ne number													
If you had more than one spouse	Surname or Camily name ven names													
Will you need to lodge an Australian tax return in the future?		YES		DON	'T KN	ow			NO	FII	NAL			
Do you want to use electronic funds transfer (EFT) this year for your tax refund or family tax benefit payment where applicable? Read pages 10–11 in <i>TaxPack 2004</i> for more information. NO Read on. YES If you used EFT last year and the account details you provided are correct, do not write them again. Otherwise, complete BSB number, account number and account name below.														
BSB number Must be six digits.	Accou	unt nur	mber											
Account name—for example, JQ Citiz	en. Do not si	how th	ne accou	nt type	e, such	as ch	neque	e, sav	ings,	mortga	age of	ffset.		

IN CONFIDENCE when completed

Your main salary a Salary or wages Description	and wage occupation
Payer's Australian business number	Tax withheld—do not show cents Income—do not show cents C C
	-00 D
	-00 E
	-00 F
	-00 G -00
2 Allowances, earnings, tips, director's fees etc.	
3 Lump sum payments	Amount A in lump sum payments box
	-00 R
	5% of amount B in lump
	sum payments box
4 Eligible termination payments (ETP)	Taxable amount other than excessive component , , , , , , , , , , , , , , , , , , ,
Attach the 'Payee's Tax Return Copy' of your ETP payment summary or letters	Excessive component N
to page 3 of your tax return.	-00
Commonwealth of Australia government	
allowances and payments like Newstart,	-00 A
youth allowance and austudy payment	,
6 Commonwealth of Australia government pensions and allowances	-00 B -00
7 Other Australian pensions or annuities—including	superannuation pensions
Туре	-00 J
8 Attributed personal services income	
8 Attributed personal services income	
TOTAL TAX WITHHELD \$	For items 1 to 8 add up all the amounts in the tax withheld column.
Total reportable fringe benefits amounts	.00
10 Gross interest If you are a non-resident make sure you have a non-resident make you have you have you have y	ve printed your Gross interest Gross interest
Country of residence on page 1 of your tax	return. Gross interest , , , , , , , , , , , , , , , , , , ,
Tax file number amounts withheld from gross interest M ,	
11 Dividends	Unfranked s
If you are a non-resident make sure you have printed your country of residence on page 1 of your tax return.	Franked amount T
Tax file number amounts 🕡	Franking Company
withheld from dividends V , , ,	credit U , -00
Only used by taxpayers completing the 2004 tax re	
Transfer the amount from TOTAL SUPPLEN or	MENT INCOME OR LOSS \$,
TOTAL INCOME OR LOSS Add up all the income a	amounts and deduct any \$,,,,,
ioss afficult in	in the right-hand column.



Attach your 'Payee's Tax Return Copy' of requested payment summaries and other attachments here. Place your payment summaries on top, followed by any other attachments.

Do not send in your tax return until you have attached all requested attachments.

DEDUCTIONS	Pages 35-61 in TaxPack 2004 will help you to correctly f	ill in the items below.
You must read	D1 Work related car expenses	Deductions—do not show cents A TYPE
pages 35–6 in TaxPack 2004 if	D2 Work related travel expenses	B
you are claiming deductions for expenses that	Work related uniform, occupation specific or protective clothing, laundry and dry cleaning expenses	C CLAIM TYPE
relate to your work as an employee at items D1-D6.	D4 Work related self-education expenses	D , O Type
	D5 Other work related expenses	E , .Da
	D6 Low value pool deduction	K,00
D7 Interest and divid	lend deductions	1
D8 Gifts or donation	s	J
of an Australian y You will find information	nt of undeducted purchase price (UPP) cension or annuity n on deductible amount of UPP of a foreign pension	L
D10 Cost of managing	D12 in TaxPack 2004 supplement. g tax affairs	M
Only used by tax	payers completing the 2004 tax return for individu	uals (supplementary section)
D	Transfer the amount from TOTAL SUPPLEMENT DEDUCT on page 11 and write it	TIONS \$,,90
TOTAL DEDUCTION	Add up all the deduction amounts items D1 to	o D . \$
SUBTOTAL	TOTAL INCOME OR LOSS less TOTAL DEDUCT	TIONS \$,
LOSSES	Pages 62-3 in TaxPack 2004 will help you to correctly fil	l in the item below.
Tax losses of ear claimed this inco	lier income years me year	ary production F
	Non-prima	ary production Z,
TAXABLE INCOME	If you did not complete L1 writ amount from SUBTOTAL	
OR LOSS		ust read page 64 in TaxPack 2004.

Make sure that you complete item M2. See pages 98–101 in *TaxPack 2004*.

				lax offsets—do not show cents
T1	Spouse (without deper child-housekeeper or l	ndent child or student) nousekeeper	,	P , DO TYPE
	To claim the spouse tax offse married or de facto on pag of your spouse must be show	es 6–7 of your tax return. Sep		
	Child-housekeeper separate net incom		90	
T2	Senior Australians (inc service pensioners and	ludes age pensioners, I self-funded retirees)		TAX OFFSET CODE
	If you had a spouse during 20 complete Spouse details— on pages 6–7 of your tax retu	narried or de facto	The Tax Office will work out this tax offset amount. Print your code letter in the tax offset code box. Read pages 80–1 in <i>TaxPack 2004</i> .	VETERAN CODE
T3		completed question T2 Se DO NOT complete this qu		TAX OFFSET CODE
	If you had a spouse during 20 complete Spouse details— pages 6–7 of your tax return.	003–04 you must also narried or de facto on	The Tax Office will work out this tax offset amount. Print your code letter in the tax offset code box. Read pages 82–3 in <i>TaxPack 2004</i> .	VETERAN CODE
T4	Superannuation annuit	y and pension		s
T5	30% private health instruction you must complete Private Propolicy details below.		Amount of refundable tax offse previously claimed by way of redu private health insurance prem	uced G,
Т6	Ongoing baby bonus of Number of eligible day	YS H		
	First time baby bonus claimar use the 2004 baby bonus ins			
7	Only used by taxpayer		tax return for individuals (supplem TOTAL SUPPLEMENT TAX OFFSETS on page 12 and write it here.	entary section)
			on page 12 and write it here.	
то	TAL TAX OFFSETS	Add up all the tax	offset amounts items T1 to T. U \$	
	The Tax Office will work out a	ny tax offset for low income.	Read page 64 in <i>TaxPack 2004</i> for more infor	mation.
PR	VATE HEALTH I	NSURANCE PO	Page 92 in 78 you to correct	axPack 2004 will help otly fill in your details.

Tou must provide the detail	is for each policy intern 13 of Wiz asked you to complete this section.	
Health fund ID	Membership number	Type of cover
В		
В		
В	c	
В		
В	C	

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MEDICARE LEVY RELATED ITEMS

Pages 93–101 in *TaxPack 2004* will help you to correctly fill in these items.

M1 Medicare levy reduction or exemption



NOTE

Only certain taxpayers are entitled to a Medicare levy reduction or exemption. Read pages 94–7 in *TaxPack 2004* to work out if you are eligible to claim.

Reduction based on family income

Number of dependent children and students Y

Exemption categories

Full 1.5% levy exemption—number of days V

Half 1.5% levy exemption—number of days W

000 04

If you have completed item $\bf M1$ and had a spouse during 2003–04 you must also complete $\bf Spouse\ details-married\ or\ de\ facto$ on pages 6–7 of your tax return.

M2 Medicare levy surcharge (MLS)

THIS ITEM IS COMPULSORY FOR ALL TAXPAYERS.

If you do not complete this item you may be charged the full Medicare levy surcharge.

To help you determine if you have to pay the surcharge read pages 98–101 in TaxPack 2004.

For the **whole** period 1 July 2003 to 30 June 2004 were **you** and **all** of your dependants (including your spouse)—if you had any—covered by private patient HOSPITAL cover?



You **must** complete **Private health insurance policy details** on page 4 of your tax return. You have now finished this item.

NO Read on.

For the whole of 2003-04 were you:

- a single person—without a dependent child or children—and your taxable income for MLS
 purposes (including your total reportable fringe benefits amounts) was \$50,000 or less, OR
- a member of a family—which may consist of a couple (married or de facto) with or without
 a dependent child or children; or a sole parent with a dependent child or children—and the
 combined taxable income for MLS purposes (including the total reportable fringe benefits
 amounts) of you and your spouse (if you had one) was \$100,000 (plus \$1,500 for each
 dependent child after the first) or less?

NO You may have to pay the surcharge—read pages 98–101 in *TaxPack* 2004.

YES You do not have to pay the surcharge—you must write '366' at A

You must write the following at A:

- '0' when you have to pay the surcharge for the whole period
 1 July 2003 to 30 June 2004
- '366' when you do NOT have to pay the surcharge for the whole period 1 July 2003 to 30 June 2004
- the number of days you do NOT have to pay the surcharge for part of the period 1 July 2003 to 30 June 2004.

Number of days you do NOT have to pay the surcharge

Number of dependent children



If you had a spouse during 2003–04 complete **Spouse details – married or de facto** on pages 6–7 of your tax return.

If you were covered by private patient hospital cover at any time during 2003–04 you **must** complete **Private health insurance policy details**—see page 92 in *TaxPack 2004*.

Make sure you sign the Taxpayer's declaration on page 8.

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A1	Under 18 excepted net income	J
	If you were under 18 years of age on 30 June 2004 you must complete this item or you may be taxed at a higher rate. Read page 102 in <i>TaxPack 2004</i> for more information.	
A2	Part-year tax-free threshold	Months eligible for threshold N
	Date Day MONTH YEAR Date Vou must read pages 103–4 in TaxPack 2004 to complete this item.	Income while a full-time student o ,
SP	OUSE DETAILS—MARRIED OR DE FA	ACTO
Spou	completed any of the items listed below, and you had a spouse during se details — married or de facto. We need the information included is your tax obligations.	
Did	you complete any of the following items?	
T1	Spouse (without dependent child or student) tax offset	
T2	Senior Australians tax offset	
Т3	Pensioner tax offset	
M1	Medicare levy reduction or exemption	
M2	Medicare levy surcharge—and you printed X in the NO box at E	
T7	Superannuation contributions on behalf of your spouse (supplementa	ary section)
NO	You do not need to complete this section. Go to page 8.	
YES	You need to complete this section. Complete the information requirements below then go to page 7.	red
		Spouse's date of birth K DAY MONTH YEAR
	Did you h	nave a spouse for the full year— 1 July 2003 to 30 June 2004 VES NO
	write the da	t have a spouse for the full year, tates you had a spouse between 1 July 2003 and 30 June 2004.
		DAY MONTH YEAR N

SPOUSE DETAILS-MARRIED OR DE FACTO-continued

Make sure you have checked on page 6 that you need to complete **Spouse details—married or de facto**.

The information on this page relates to your spouse's income—the following list shows which details you need to complete.

f you have completed:	
item T1	omplete R
item T2 or T3	omplete o, T, P and Q
■ item M1 (V or W)	omplete <mark>o</mark>
item M1 (Y only)	omplete o if you had a spouse on 30 June 2004
item M2 and you printed X	
	omplete T. If you had a spouse for all of 2003–04 also omplete O, U and S
■ item T7	omplete <mark>o</mark> and <mark>s</mark> .
	For any of the following that you are required to complete, if the amount is zero, do not leave blank—write '0'.
	Spouse's 2003-04 taxable income O , , , , , , , , , , ,
	Your spouse's share of trust income on which the trustee is assessed under section 98 and which has not been included in spouse's taxable income
	Distributions to your spouse on which family trust distribution tax has been paid which your spouse would have had to show as assessable income if the tax had not been paid
	Your spouse's total reportable fringe benefits amounts S , , , , , , , , , , , , , , , , , ,
Commonwealth of Australia govern pensions and allowances are listed page 23 in <i>TaxPack 2004</i> .	
Exempt income is listed on page 1 TaxPack 2004.	Amount of any exempt pension income that your spouse received in 2003–04 (make sure you only include your spouse's exempt pension income)
See pages 65–6 in <i>TaxPack 2004</i> in formation on separate net incom-	

If you are completing the supplementary section (pages 9–12) of your tax return—attach it here.

->

Consent to use part or all of your 2004 tax refund to repay your spouse's family tax benefit (FTB) overpayment

Only complete the details below if:

- you were the spouse of an FTB claimant on 30 June 2004 and your income was taken into account in their claim—check with your spouse—AND
- your spouse has given you authority to quote on your tax return their customer reference number (CRN).
 If your spouse does not know their CRN they can contact the Family Assistance Office, AND
- your spouse expects to have an FTB overpayment for 2004, AND
- you expect to receive a tax refund for 2004, AND
- you consent to use part or all of your tax refund to repay your spouse's FTB overpayment.

Note: An FTB overpayment can only be raised after reconciliation has been completed. If an FTB overpayment is raised after your refund has been sent to you the Tax Office will not be able to use your refund to repay the FTB overpayment.

Spouse's CRN	
Spouse's sex	Male Female
Spouse's name Print full name.	Surname or family name Given names
Spouse's date of birth	DAY MONTH YEAR
I consent to the Tax Office using part or all of my details I have provided above. I have obtained m	2003–04 tax refund to repay the 2004 FTB overpayment of my spouse, whose y spouse's permission to quote their CRN.
Your signature for FTB purposes only	Date Day MONTH YEAR

TAXPAYER'S DECLARATION

All taxpayers must sign and date the declaration below.

Read and answer the questions below before you sign the *Taxpayer's declaration*.

1 Are you required to complete any of the items in the 2004 tax return for individuals (supplementary section) pages 9–12? Read page 7 in TaxPack 2004 to find out.

NO Go to question 2.

YES

Attach pages 9–12 to this page.

- 2 Has TaxPack asked you to attach the following?
 - a. any attachments relating to specific questions—to page 3 of your tax return

NO



 b. 2004 business and professional items schedule for individuals—to page 3 of your tax return

NO



These attachments are in addition to your payment summaries and other requested attachments which you must attach to your tax return.

Privacy

It is not an offence not to quote your tax file number (TFN). However, your assessment will be delayed if you do not quote your TFN.

The Australian Taxation Office (ATO) is authorised by the *Income Tax Assessment Act 1936*, the *Income Tax Assessment Act 1997* and the *A New Tax System (Family Assistance) (Administration) Act 1999* to ask for information on this tax return. We need this information to help us to administer the taxation laws.

We may give this information to other government agencies authorised by law to receive it—for example, benefit payment agencies such as Centrelink, the Department of Education, Science and Training, and the Department of Family and Community Services; law enforcement agencies such as the National Crime Authority; and other agencies such as the Child Support Agency, the Australian Bureau of Statistics and the Reserve Bank of Australia.

I declare that:

- all the information I have given in this tax return, including any attachments, is true and correct
- I have shown all my income—including net capital gains—for tax purposes for 2003–04
- I have completed and attached the supplementary section, schedules and other attachments—as appropriate—that TaxPack 2004 told me to provide
- I have completed item M2—Medicare levy surcharge
- I have the necessary receipts and/or other records—or expect to obtain the necessary written evidence within a reasonable time of lodging this tax return—to support my claims for deductions and tax offsets
- I understand the ATO has the right to review my tax return and, for a period of up to 6 years, to issue me with a revised assessment if a review shows any inaccuracies in income or entitlements that change my assessment.

IMPORTANT

The tax law imposes heavy penalties for giving false or misleading information.

			N BELOW.	
DAY	MONTH	YEAR	l	

EAD VALID TAY DETLIDE TO BE VALID

Use the pre-addressed envelope provided with *TaxPack 2004* to lodge your tax return. For more information, read page 106 in *TaxPack 2004*.