

# Short tax return for individuals 2011

The form for people with simpler tax affairs

## DO YOU HAVE TO LODGE A TAX RETURN?

If you are not sure whether you need to lodge a tax return, see pages 3–5 of the *Short tax return instructions 2011*.

Changes to the tax law might mean that you can no longer use the short tax return.

To find out whether you can still use it, read and answer carefully the questions on pages 1 and 2.

## THIS FORM IS FOR PEOPLE WITH SIMPLER TAX AFFAIRS.

**We consider that you have simpler tax affairs if you can answer ‘yes’ to questions 1 to 4, and ‘no’ to questions 5 to 8.**

### 1 Were you an Australian resident for tax purposes for all of 2010–11?

### 2 Was your income only from the following sources?

- ☐ Employment, and you were **not** paid
  - lump sum amounts shown at A, B or E on your payment summary
  - travel or transport allowances other than car allowance
- ☐ Centrelink, Veterans’ Affairs or other Australian Government payments
- ☐ Australian annuities and superannuation income streams
- ☐ Interest
- ☐ Dividends paid by Australian companies **and** your total franking credits were \$5,000 or less
- ☐ Small payments you received for your services (totalling less than \$5,000)

### 3 Are the following the only deductions you wish to claim?

(If you do not wish to claim any deduction, answer ‘yes’ to this question.)

- ☐ Work-related expenses for:
  - your car (using the cents per kilometre method with a maximum of 5,000 business kilometres)
  - special clothing
  - union fees or subscriptions to associations
  - overtime meals
  - protective items
  - seminars and conferences
  - trade publications
  - phone
  - minor expenses
- ☐ Bank account fees
- ☐ Gifts and donations of money
- ☐ Cost of managing your tax affairs

### 4 Are the following the only tax offsets you wish to claim?

(If you do not wish to claim any tax offset, answer ‘yes’ to this question.)

- ☐ Dependent spouse, no dependent children
- ☐ Senior Australians
- ☐ Pensioner
- ☐ Australian superannuation income stream
- ☐ Private health insurance
- ☐ Zone (remote area), one zone only, for 183 days or more in 2010–11

If you are entitled to the following tax offsets we will calculate them for you automatically when we receive your short tax return:

- low income
- mature age worker
- franking credits
- beneficiary (for government support payments).



**We consider that you have simpler tax affairs if you also answer 'no' to all the following questions.**

If you tick any box at questions 5 to 8, your answer to that question is 'yes' and you do not have simpler tax affairs. Go directly to **Other ways to prepare your tax return** on the next page.

**5 Did you receive taxable income from any of the following sources?**

- ☐ Travel or transport allowances (other than car)
- ☐ A capital gain or capital loss (for example, on the sale of shares or other assets)
- ☐ Running a business
- ☐ Rent you received
- ☐ An employment termination payment
- ☐ Foreign employment
- ☐ A superannuation lump sum with an untaxed element
- ☐ A superannuation lump sum with a taxed element and it was paid before your 60th birthday
- ☐ Dividends from shares where your franking credits were more than \$5,000
- ☐ Payments, loans or forgiven debts from a private company that are treated as dividends
- ☐ A lump sum for unused annual or long service leave or a lump sum payment in arrears
- ☐ A managed fund
- ☐ A foreign pension or other foreign income
- ☐ A distribution or interest from a trust or partnership
- ☐ Dividends from a managed fund or cash management trust
- ☐ A bonus from a life company or friendly society
- ☐ Any other taxable income not mentioned at question 2

**6 Do you wish to claim any of the following deductions?**

- ☐ Work-related car expenses (using a method other than the cents per kilometre method)
- ☐ Work-related travel or transport expenses (other than car)
- ☐ Work-related self-education expenses
- ☐ Work-related computers or software, professional libraries or home office expenses
- ☐ Interest charged on money or loans to buy shares
- ☐ Gifts and donations of property
- ☐ Gifts and donations to approved cultural or environmental organisations
- ☐ Gifts or donations for which you wish to spread your deduction over several income years
- ☐ Contributions relating to fund-raising events
- ☐ Personal superannuation contributions
- ☐ Any other deductions not mentioned at question 3

**7 Do you wish to claim any of the following tax offsets?**

- ☐ Dependent spouse tax offset and you had dependent children (see page 29 of the *Short tax return instructions 2011* to see if you can claim)
- ☐ Dependent spouse tax offset (and you did not have any dependent children) and you or your spouse have one or more of the following:
  - target foreign income
  - net financial investment loss
  - net rental property loss
  - tax-free Government pension including a tax-free

pension or benefit paid to your spouse under the *Military Rehabilitation and Compensation Act 2004*

- deductible personal superannuation contributions
- reportable employer superannuation contributions
- child maintenance provided to a third party
- ☐ Senior Australian tax offset or the pensioner tax offset and you or your spouse have:
  - net financial investment loss
  - net rental property loss, or
  - deductible personal superannuation contributions
- ☐ Dependent spouse tax offset and your spouse died during the year
- ☐ Housekeeper, child-housekeeper, parent, spouse's parent, invalid relative
- ☐ Superannuation contributions you made on behalf of your spouse
- ☐ Net medical expenses over \$2,000
- ☐ Zone (remote area) tax offset for:
  - living or working in more than one zone
  - using qualifying days from previous years
  - for defence service overseas, or
  - dependants, including your spouse
- ☐ Education tax refund
- ☐ Any other tax offsets not mentioned at question 4

**8 Does any of the following apply to you?**

- ☐ You had tax file number (TFN) amounts withheld on interest or dividend income because you did not provide your TFN.
- ☐ You wish to claim a Medicare levy exemption and you have a dependent child for whom you are in a shared-care arrangement.
- ☐ For Medicare levy surcharge purposes either you, or your spouse, had total net investment losses or deductible personal super contributions.
- ☐ You had more than two private health insurance policies in 2010–11.
- ☐ Your health fund statement shows amounts based on projected figures which differ from the amounts paid.
- ☐ Your spouse is likely to have a Family Assistance Office debt (such as a family tax benefit overpayment or a child care benefit debt) and you wish to use your tax refund to repay the debt.
- ☐ Your spouse received a superannuation lump sum with a taxed element and it was paid on or after their 55th birthday and before their 60th birthday.
- ☐ Your spouse received a lump sum payment in arrears.
- ☐ Your spouse has foreign income.
- ☐ You have a prior year tax loss.
- ☐ You received emergency or general assistance payments from Centrelink.
- ☐ You wish to claim a credit for interest on early payments to the ATO.
- ☐ You claimed some bank account fees against jointly earned interest income and believe you may be entitled to a super co-contribution.
- ☐ You received small payments for your services (totalling less than \$5,000) and believe you may be entitled to a super co-contribution.
- ☐ You were a liable or recipient parent under a child support assessment.

**If you ticked any of the boxes at questions 5, 6, 7 or 8, you cannot use the short tax return, as it does not cover all your circumstances.**

## OTHER WAYS TO PREPARE YOUR TAX RETURN

If you cannot use the short tax return because the questions do not cover all of your tax affairs, you can use either:

- e-tax to prepare and lodge the *Tax return for individuals 2011* online (download e-tax at [www.ato.gov.au](http://www.ato.gov.au)), or
- *TaxPack 2011*, and you may need *TaxPack 2011 supplement*. From 1 July to 31 October 2011 you can get copies of *TaxPack 2011* and *TaxPack 2011 supplement* from most newsagents. Copies are also available from our Publications Distribution Service on **1300 720 092** and from ATO shopfronts all year.

## COMPLETING YOUR SHORT TAX RETURN

You may need the following:

- payment summaries
- bank statements and dividend statements
- evidence for deductions (such as receipts and car logbooks)
- health insurance details
- details of your spouse's income.

### How to fill in your short tax return

- Use a black pen.
- Use crosses (X) where applicable.
- If a question does not apply to you, leave the answer space blank.
- Print neatly using BLOCK LETTERS. (If you are mailing this short tax return and we cannot read your writing, we may have to contact you and this may delay the processing of your short tax return.)
- Do not show cents anywhere on your short tax return.

 Lodge your 2011 short tax return by 31 October 2011.

## CHECKLIST

Check that you have:

- ☐ completed item **41**, everyone must complete this item
- ☐ completed item **42**, if you had private health insurance of any type in 2010–11
- ☐ completed item **43**, if you were under 18 years old on 30 June 2011
- ☐ completed all the other items which apply to you
- ☐ provided totals (if more than zero) at items **19, 23, 30, 31** and **38**
- ☐ signed and dated the declaration at item **51**.

Do not attach payment summaries to your short tax return.

## LODGING YOUR SHORT TAX RETURN

You can lodge your short tax return either by phone or by mail. **If you lodge by phone we will process your short tax return within 14 days.** Our standard time for processing mailed short tax returns is up to six weeks.

### LODGING BY PHONE

You can lodge your completed short tax return by phoning **13 28 65**.

This service is available 24 hours a day, seven days a week. To avoid busy periods, phone before midday, after 5.00pm or on weekends.

### What is the phone lodgment service?

Phone lodgment uses speech recognition. You will hear automated questions. Simply answer each question by saying your response.

Generally, most calls are finished within 12 minutes.

Your call will be recorded in case anything needs to be checked later.

### IMPORTANT

You can ask a family member or friend to help you prepare your short tax return, but they cannot lodge your short tax return by phone on your behalf unless you have given them written consent. This must be attached to your short tax return which you retain for your records.

### How to lodge your short tax return by phone

You no longer need to quote the sequence number from a previous notice of assessment when lodging by phone. However, if any of your personal details, such as your name or postal address, have changed, phone us on **13 28 61** to have them updated before proceeding.

- 1 Complete the enclosed short tax return, then read, sign and date the declaration at item **51**.
- 2 When you phone to lodge you must have **your completed short tax return** in front of you. Phone **13 28 65**, press **2** and **2** again.
- 3 Listen to each question asking for the information you have already written on your short tax return. Make sure you have listened to the whole question before you begin to answer. Speak naturally, as in normal conversation. There is no need to slow down.
- 4 The service refers to red block letters beside the boxes you fill in on your short tax return (for example, **D**) as 'label D'.
- 5 Listen carefully. At certain questions the service will repeat the information you have provided and ask you to confirm that the information is correct.
- 6 If the service has trouble understanding your answer, you will be asked to repeat the information or to use the phone keypad instead.
- 7 If you made a mistake, say 'adjust' or 'restart' to make a correction as follows:
  - to verify or change any of the amounts you have already entered say 'adjust'
  - if you have missed a question, say 'restart' and the service will start again from the income section.
- 8 If you don't understand a question, say 'help' and the service will give you more information. See **What if something goes wrong?** on the next page for more information.
- 9 Once you have successfully lodged your short tax return, you will be given a receipt number at the end of your call. **Write the receipt number in the box at the end of page 6 of the short tax return.** This receipt number is your official acknowledgment that you have lodged your short tax return. The phone lodgment service will then estimate your refund or tax payable while you are on the phone.

If you wish to confirm your lodgment, phone **13 28 65**, press **2** and **2** again. You will need your TFN. The service will acknowledge your lodgment and read out your receipt number. This is the only information you will be given.

### **IMPORTANT**

Once you have lodged your short tax return over the phone and received a receipt number, you can't lodge your short tax return again. If you made a mistake, or if you need to amend your short tax return for some other reason, you will need to write to us and request an amendment; see page 7 of the *Short tax return instructions 2011*.

Do not mail the short tax return to us if you have used the phone lodgment service and received a receipt number. Keep it for your records.

### **What if something goes wrong?**

If you don't understand a question, say 'help' and the service will give you more information.

If you experience difficulties using the service, or have any feedback, phone us on **13 28 61**. There is no opportunity to be transferred to an operator while using the automated phone lodgment service.

### **What if I get cut off or I cannot complete my lodgment?**

If you cannot complete your lodgment (for example, because you need to update your personal details) you can phone again and reuse the details from your earlier phone call. To update personal details, phone **13 28 61**.

### **What if the service doesn't understand me?**

If the service doesn't understand you:

- try saying the information in a different way, for example, saying the amount of \$1,235 can be either 'one, two, three, five dollars' or 'one thousand, two hundred and thirty-five dollars'
- use a fixed landline phone. Our service may have trouble understanding you if you are calling from a cordless or mobile phone because of interference.

### **How long will it take?**

We expect it will take no longer than 12 minutes to lodge your short tax return by phone. However there is no time limit, should you need to take more time.

### **What if I have made a mistake on my short tax return?**

If after you get your receipt number, you realise that you made a mistake or omitted some information, you will need to correct it as soon as possible by requesting an amendment; see page 7 of the *Short tax return instructions 2011*.

### **Can I lodge by phone a short tax return for another year?**

Phone lodgment is possible only for 2011 short tax returns. You must mail tax returns for prior years.

### **How do I know I have finished?**

You have finished lodging your short tax return only when you have been issued with a receipt number. If you don't receive a receipt number you can phone again and reuse the details from your earlier phone call.

If you wish to confirm your lodgment, phone **13 28 65**, press **2** and **2** again. Then enter your TFN. The service will acknowledge your lodgment.

### **How do I check the progress of my short tax return?**

We will process your short tax return lodged by phone within 14 days, while the standard time for processing mailed short tax returns is up to six weeks.

To check the progress of your assessment phone our personal self-help service on **13 28 65**, press **1** and **1** again to use the 'Where's my refund' service. You will need your TFN to do this.

### **STOP**

Do not send us the paper copy of your short tax return if you have lodged by phone and received a receipt number. Keep it for your records.

### **LODGING BY MAIL**

Use the pre-addressed envelope that came with the short tax return and instructions. If you do not have the envelope, the postal address is:

**AUSTRALIAN TAXATION OFFICE  
GPO BOX 9845  
IN YOUR CAPITAL CITY**

The address must appear on your envelope exactly as shown above. Do not replace the words IN YOUR CAPITAL CITY with the name of your capital city. Because of a special agreement with Australia Post there is no need for you to include the name of your capital city or a postcode.

### **KEEP YOUR RECORDS**

You must keep your records, usually for **five years**, unless you are subject to the shorter period of review (for more information, see **Keeping records** on page 7 of the *Short tax return instructions 2011*).

If lodging by mail, you should first make a copy of your completed short tax return for your records.

If lodging by phone, keep your short tax return and the receipt number with your records.