



Individual tax return 2004

1 July 2003 to 30 June 2004

Print neatly in **BLOCK LETTERS** with a black or blue ballpoint pen only.

Your tax file number (TFN)

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See the **Privacy** note in the *Taxpayer's declaration* on page 12 of this tax return.

Are you an Australian resident? ☐ Print **Y** for yes or **N** for no.

Have you included any attachments —other than PAYG payment summaries? ☐ Print **Y** for yes or **N** for no.

Your name

Title—for example,
Mr, Mrs, Ms, Miss

--

Your sex
Print **X** in the relevant box

Male ☐

Female ☐

Surname or family name

--

Given names

--

Has any part of your name changed since completing your last tax return?

☐ Print **Y** for yes or **N** for no.

If you answered yes, print previous surname.

--

Your postal address

Has your postal address changed since completing your last tax return?

☐ Print **Y** for yes or **N** for no.

Suburb or town	State	Postcode
Country—if not Australia		

Your home address

If the same as your current postal address, print **AS ABOVE**.

Suburb or town	State	Postcode
Country—if not Australia		

Your date of birth

If you were under 18 years of age on 30 June 2004 you must complete item **A1** on page 4 of this tax return.

Day	Month	Year

Final tax return

If you know this is your final tax return, print **FINAL**.

--

Your daytime telephone number

Area code

--

Telephone number

--

Your spouse's name

Surname or family name

--

Given names

--

Electronic funds transfer (EFT)

Do you want to use electronic funds transfer (EFT) this year for your tax refund or family tax benefit payment where applicable?

☐ Print **Y** for yes or **N** for no.

If you answered yes, complete the account details—do not provide details if they are the same as last year.

BSB number
Must be six digits

--	--	--	--	--	--

Account number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Account name

--

F

Income

1 Salary or wages

Your main salary and wage occupation

Occupation code **X**

Payer's Australian business number

Tax withheld
(do not show cents)

-00

-00

-00

-00

-00

Income
(do not show cents)

C

-00

D

-00

E

-00

F

-00

G

-00

2 Allowances, earnings, tips, director's fees etc.

-00

K

-00

3 Lump sum payments

-00

Amount A in lump sum payments box
R

-00

TYPE

-00

5% of amount B in lump sum payments box
H

-00

4 Eligible termination payments (ETP)

Taxable amount other than excessive component

I

-00

Excessive component

N

-00

-00

5 Commonwealth of Australia government allowances and payments like Newstart, youth allowance and austudy payment

-00

A

-00

6 Commonwealth of Australia government pensions and allowances

-00

B

-00

7 Other Australian pensions or annuities—including superannuation pensions

Type

-00

J

-00

8 Attributed personal services income

-00

O

-00

Total tax withheld

Add up the boxes.

\$

-00

9 Total reportable fringe benefits amounts

W

-00

10 Gross interest

Tax file number amounts withheld from gross interest

M

Gross interest

L

-00

11 Dividends

Unfranked amount

S

-00

Franked amount

T

-00

Tax file number amounts withheld from dividends

V

Franking credit

U

-00

I Only used by taxpayers completing the supplementary section

Transfer the amount from **TOTAL SUPPLEMENT INCOME OR LOSS** on page 8 and write it here.

-00

LOSS

TOTAL INCOME OR LOSS

Add up the income amounts and deduct any loss amount in the boxes.

-00

LOSS

F

Deductions

D1	Work related car expenses	A		-00	CLAIM TYPE
D2	Work related travel expenses	B		-00	
D3	Work related uniform, occupation specific or protective clothing, laundry and dry cleaning expenses	C		-00	CLAIM TYPE
D4	Work related self-education expenses	D		-00	CLAIM TYPE
D5	Other work related expenses	E		-00	
D6	Low value pool deduction	K		-00	
D7	Interest and dividend deductions	I		-00	
D8	Gifts or donations	J		-00	
D9	Deductible amount of undeducted purchase price (UPP) of an Australian pension or annuity (Deductible amount of UPP of a foreign pension or annuity is dealt with at D12 on page 8).	L		-00	
D10	Cost of managing tax affairs	M		-00	

D Only used by taxpayers completing the supplementary section

Transfer the amount from **TOTAL SUPPLEMENT DEDUCTIONS** on page 8 and write it here.

TOTAL DEDUCTIONS	Item D1 to D —add up the I boxes.	<input type="text" value="-00"/>
SUBTOTAL	TOTAL INCOME OR LOSS less TOTAL DEDUCTIONS	<input type="text" value="-00"/> LOSS

Losses

L1	Tax losses of earlier income years claimed this income year	Primary production	F	<input type="text" value="-00"/>
		Non-primary production	Z	<input type="text" value="-00"/>
TAXABLE INCOME OR LOSS		Subtract item L1 amounts from amount at SUBTOTAL.	\$	<input type="text" value="-00"/> LOSS

Tax offsets

T1	Spouse (without dependent child or student), child-housekeeper or housekeeper If you had a spouse during 2003–04 you must also complete Spouse details—married or de facto on page 5. Child-housekeeper's separate net income	V	<input type="text" value="-00"/>	P	<input type="text" value="-00"/>	CLAIM TYPE
T2	Senior Australians (includes age pensioners, service pensioners and self-funded retirees) If you had a spouse during 2003–04 you must also complete Spouse details—married or de facto on page 5.	N	<input type="text" value=""/>	Y	<input type="text" value=""/>	TAX OFFSET CODE VETERAN CODE
If you completed question T2 Senior Australians above DO NOT complete this question.						
T3	Pensioner If you had a spouse during 2003–04 you must also complete Spouse details—married or de facto on page 5.	O	<input type="text" value=""/>	T	<input type="text" value=""/>	TAX OFFSET CODE VETERAN CODE
T4	Superannuation annuity and pension	S	<input type="text" value="-00"/>			
T5	30% private health insurance You must complete Private health insurance policy details on page 4.	G	<input type="text" value="-00"/>			Amount of refundable tax offset not previously claimed by way of reduced private health insurance premiums
T6	Ongoing baby bonus claim First time baby bonus claimants and all transferees must use the <i>2004 baby bonus instructions and claim</i> .	H	<input type="text" value=""/>			Number of eligible days CODE

T Only used by taxpayers completing the supplementary section

Transfer the amount from **TOTAL SUPPLEMENT SECTION TAX OFFSETS** on page 8 and write it here.

TOTAL TAX OFFSETS	Item T1 to T —add up the U boxes.	<input type="text" value="-00"/>
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Private health insurance policy details

You must provide the details for each policy if item T5 or item M2 asked you to complete this section.

Health fund ID	Membership number	TYPE
B <input type="text"/> F	C <input type="text"/> F	
B <input type="text"/> F	C <input type="text"/> F	
B <input type="text"/> F	C <input type="text"/> F	
B <input type="text"/> F	C <input type="text"/> F	
B <input type="text"/> F	C <input type="text"/> F	

Medicare levy related items

M1 Medicare levy reduction or exemption

If you complete this item and you had a spouse during 2003–04 you must complete **Spouse details—married or de facto** on page 5.

Reduction based on family income

Number of dependent children and students **Y**

Exemption categories

Full 1.5% levy exemption—number of days **V** CLAIM TYPE

Half 1.5% levy exemption—number of days **W**

M2 Medicare levy surcharge (MLS)

THIS ITEM IS COMPULSORY

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

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

E Print **Y** for yes or **N** for no.

If you printed **Y**, you must complete **Private health insurance policy details** above.
If you printed **N**, read below.

If you are liable for the surcharge for the whole period 1 July 2003 to 30 June 2004 you **must** write '0' at label **A**.

If you are liable for the surcharge for part of the period 1 July 2003 to 30 June 2004 you **must** write the number of days you were **NOT** liable at label **A**.

If you are **NOT** liable for the surcharge for the whole period 1 July 2003 to 30 June 2004 you **must** write '366' at label **A**.

Number of days **NOT** liable for surcharge **A**

Number of dependent children **D**

If you had a spouse during 2003–04 (and you printed **N** at label **E**), complete **Spouse details—married or de facto** on page 5. If you were covered by private patient hospital cover at any time during 2003–04 you **must** complete **Private health insurance policy details** above.

Adjustments

A1 Under 18 excepted net income

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 the information on **A1** in *TaxPack 2004* for more information.

J **.00** TYPE

A2 Part-year tax-free threshold

Read the information on **A2** in *TaxPack 2004* before completing this item.

Date

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

Months eligible for threshold **N**

Income while a full-time student **O** **.00**

F

Spouse details—married or de facto

Only provide these details if you had a spouse—married or de facto—during 2003–04 and you completed any of the following items: **T1**, **T2**, **T3**, **M1**, **M2** (and at label **E** you printed **N**), **T7** (supplementary section).

Spouse's date of birth

K	Day	Month	Year

Did you have a spouse for the full year
1 July 2003 to 30 June 2004?

L	<input type="checkbox"/>	Print Y for yes or N for no.
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If you did not have a spouse for the full year,
write the dates you had a spouse between
1 July 2003 and 30 June 2004

M	From		
	Day	Month	Year

N	To		
	Day	Month	Year

The information below relates to your spouse's income—the list shows which details you need to complete.

If you have completed:

- item **T1**, complete label **R**
- item **T2** or **T3**, complete labels **O**, **T**, **P** and **Q**
- item **M1** (label **V** or **W**), complete label **O**
- item **M1** (label **Y** only), complete label **O** if you had a spouse on 30 June 2004
- item **M2** and if you printed **N** for no at label **E**, complete label **T**. If you had a spouse for all of 2003–04 also complete labels **O**, **U** and **S**
- item **T7**, complete labels **O** and **S**.

For any of the following that you are required
to complete, if the amount is zero, write '0'.

Spouse's 2003–04 taxable income

O		.00
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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

T		.00
----------	--	-----

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

U		.00
----------	--	-----

Your spouse's total reportable fringe benefits amounts

S		.00
----------	--	-----

Amount of any Commonwealth of Australia government
pensions and allowances that your spouse received in 2003–04

P		.00
----------	--	-----

Amount of any exempt pension income that your spouse received in
2003–04 (make sure you only include your spouse's exempt **pension** income)

Q		.00
----------	--	-----

Your spouse's 2003–04 separate net income

R		.00
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F

Supplementary section

Income

Refer to *TaxPack 2004 supplement* before you complete item 12. If you are required to complete item 12 include deferred non-commercial business losses from a prior year at either labels **X** or **Y** as appropriate. Refer to *TaxPack 2004 supplement* for the relevant code.

12 Partnerships and trusts

Primary production

Distribution from partnerships **N** -00 /

Distribution from trusts **L** -00 /

Landcare operations and deduction for decline in value of water facility **I** -00

Other deductions relating to distribution **X** -00 / TYPE

Note: If you have a net loss from a partnership business activity, complete items **P3** and **P9** in the **Business and professional items** section of this tax return in addition to item 12.

Net primary production distribution -00 / LOSS

Non-primary production

Distribution from partnerships less foreign income **O** -00 /

Distribution from trusts less net capital gains and foreign income **U** -00 /

Landcare operations expenses **J** -00

Other deductions relating to distribution at labels **O** and **U** **Y** -00 / TYPE

Distributions of net capital gains (including net foreign capital gains) must be included at item 17 on page 7. Distributions of foreign income must be included at item 18 or 19 on page 7.

Net non-primary production distribution -00 / LOSS

Share of credits from income

Share of credit for tax withheld where Australian business number not quoted **P**

Share of franking credit from franked dividends **Q**

Share of credit for tax file number amounts withheld from interest, dividends and unit trust distributions **R**

Share of credit for tax paid by trustee **S**

F

13 Personal services income (PSI)

Tax withheld—voluntary agreement **G** -00

Tax withheld where Australian business number not quoted **H**

Tax withheld—labour hire or other specified payments **J** -00

Net PSI—transferred from label **A** item **P1** on page 9. **A** -00 / LOSS

14 Net income or loss from business

Primary production—transferred from label **Y** item **P8** on page 10. **B** -00 / LOSS

Non-primary production—transferred from label **Z** item **P8** on page 10. **C** -00 / LOSS

If you show a loss at label **B** or **C** you must complete item **P9** on page 11.

Tax withheld—voluntary agreement **D** -00

Tax withheld where Australian business number not quoted **W**

Tax withheld—labour hire or other specified payments **F** -00

F

15 Deferred non-commercial business losses

Item **P9** on page 11 must be completed before you complete this item.

Your share of deferred losses from partnership activities **F** -00

Deferred losses from sole trader activities **G** -00

Total deferred losses **H** -00

16 Net farm management deposits or withdrawals

E -00 LOSS **F**

17 Capital gains

Did you have a capital gains tax event during the year? **G** Print **Y** for yes or **N** for no.

Net capital gain **A** -00

You must also print **Y** at label **G** if you received a distribution of a capital gain from a trust.

Total current year capital gains **H** -00

Net capital losses carried forward to later income years **V** -00

18 Foreign entities

Did you have either a direct or indirect interest in a controlled foreign company (CFC)? **I** Print **Y** for yes or **N** for no.

CFC income **K** -00

Have you **ever**, either directly or indirectly, caused the transfer of property—including money—or services to a non-resident trust estate? **W** Print **Y** for yes or **N** for no.

Transferor trust income **B** -00

Did you have an interest in a foreign investment fund (FIF) or a foreign life assurance policy (FLP)? **J** Print **Y** for yes or **N** for no.

FIF and FLP income **C** -00

19 Foreign source income and foreign assets or property

Assessable foreign source income **E** -00

Net foreign employment and net foreign pension or annuity income WITHOUT an undeducted purchase price **L** -00 TYPE

Net foreign pension or annuity income WITH an undeducted purchase price **D** -00

Other net foreign source income **M** -00

Australian franking credits from a New Zealand company **F** -00

Also include at label **F** Australian franking credits from a New Zealand company that you have received indirectly through a partnership or trust distribution.

Exempt foreign employment income **N** -00

Foreign tax credits **O**

During the year did you own, or have an interest in, assets located outside Australia which had a total value of AUD\$50,000 or more? **P** Print **Y** for yes or **N** for no.

20 Rent

Gross rent **P** -00

Interest deductions **Q** -00

Capital works deductions **F** -00

Other rental deductions **U** -00

P less (**Q** + **F** + **U**) Net rent -00 LOSS

21 Bonuses from life insurance companies and friendly societies

W -00

22 Other income

Type of income	Category 1	<input type="text"/>	Y	<input type="text"/>	.00
	Category 2	<input type="text"/>	V	<input type="text"/>	.00
Tax withheld—lump sum payments in arrears		E	<input type="text"/>	.00	
Taxable professional income		Z	<input type="text"/>	.00	F

TOTAL SUPPLEMENT INCOME OR LOSS

Items **12** to **22**—add up the **Y** boxes for income amounts and deduct any loss amounts in the **V** boxes.

.00 / **LOSS**

Transfer this amount to **1** on page 2.

Deductions

D11 Australian film industry incentives **G** **.00**

D12 Deductible amount of undeducted purchase price of a foreign pension or annuity **Y** **.00**

D13 Non-employer sponsored superannuation contributions

Full name of fund

Account number

H **.00**

Fund Australian business number

Fund tax file number

D14 Deduction for project pool **D** **.00**

D15 Other deductions—not claimable at items **D1** to **D14**

Description of claim

Election expenses **E** **.00**

Other deductions **J** **.00**

TOTAL SUPPLEMENT DEDUCTIONS

Items **D11** to **D15**—add up the **D** boxes and transfer this amount to **D** on page 3.

.00

Tax offsets

T7 Superannuation contributions on behalf of your spouse Contributions paid **.00** **A** **.00**
You must also complete **Spouse details—married or de facto** on page 5.

T8 Zone or overseas forces **R** **.00**

T9 20% tax offset on net medical expenses over the threshold amount **X** **.00**

T10 Parent, spouse's parent or invalid relative **B** **.00**

T11 Landcare and water facility Landcare and water facility tax offset brought forward from earlier income years **T** **.00**

T12 Other tax offsets If you are entitled to a low income tax offset, do not write it anywhere on your tax return. The Tax Office will calculate it for you. **C** **.00** / **CLAIM TYPE**

TOTAL SUPPLEMENT TAX OFFSETS

Items **T7** to **T12**—add up the **X** boxes.

.00 /

Transfer this amount to **T** on page 3.

Adjustments

A3 Amount on which family trust distribution tax has been paid **X** **.00**
Read the information on **A3** in *TaxPack 2004 supplement* before completing this item.

A4 Amount on which ultimate beneficiary non-disclosure tax was payable **Z** **.00**
Read the information on **A4** in *TaxPack 2004 supplement* before completing this item.

Credit for interest on tax paid

C1 Credit for interest on early payments—amount of interest **L** **F**

Business and professional items section

S1 Simplified tax system (STS) election

Complete these labels if you are electing to enter the STS, you are continuing in the STS or you are exiting from the STS.

Entering or continuing

Only complete this column if you are entering or continuing in the STS

Are you eligible for the STS? **G** ☐ Print **Y** for yes or **leave blank**.

Are you electing to enter the STS? **H** ☐ Print **Y** for yes or **leave blank**.

OR

Are you continuing in the STS? **R** ☐ Print **Y** for yes or **leave blank**.

Is your business grouped with another business? **I** ☐ Print **Y** for yes, **N** for no or **leave blank**.

Exiting

Only complete this column if you are exiting from the STS.

Eligible but choosing to leave? **S** ☐ Print **Y** for yes or **leave blank**.

OR

No longer eligible? **T** ☐ Print **Y** for yes or **leave blank**.

P1 Personal services income (PSI)

Print **X** in the appropriate box.

Did you receive any personal services income?

YES ☐ Read on.

NO ☐ Go to item **P2**.

Part A

Did you satisfy the results test?

P **NO** ☐ Read on.

YES ☐ Go to item **P2**.

Have you received a personal services business determination(s) that was in force for the whole of the period you earned PSI?

C **NO** ☐ Read on.

YES ☐ Go to item **P2**.

Did you receive 80% or more of your PSI from one source?

Q **NO** ☐ Read on.

YES ☐ Go to part B.

If you received less than 80% of your PSI from each source for the whole of the period you earned PSI and you satisfied any of the following personal services business tests, indicate which business test(s) you satisfied. Print **X** in the appropriate box(es). Refer to the publication *2004 Business and professional items* before you complete this question.

Unrelated clients test **D1** ☐

Employment test **E1** ☐

Business premises test **F1** ☐

If you printed **X** at **D1**, **E1** or **F1**, proceed to **P2** below; otherwise go to part B.

Part B

PSI—voluntary agreement **M** **.00**

PSI—where Australian business number not quoted **N** **.00**

PSI—labour hire or other specified payments **O** **.00**

PSI—other **J** **.00**

Deductions for payments to associates for principal work **K** **.00**

Total amount of other deductions against PSI **L** **.00**

Net PSI (**M** + **N** + **O** + **J**) less (**K** + **L**) **A** **.00** **F**

Transfer the amount at **A** above to **A** item **13** on page 6 of your tax return.

Complete items **P2** and **P3**. Do not show at item **P8** any amount you have shown at part B of item **P1**.

P2 Description of main business or professional activity

Industry code **A**

P3 Number of business activities

B

P4 Status of your business—print **X** in one box only.

Ceased business **C1** ☐

Commenced business **C2** ☐

P5 Business name of main business and Australian business number (ABN)

										ABN

P6 Business address of main business

Suburb or town										State
										D
										Postcode

P7 Did you sell any goods or services using the internet?

Q ☐ Print **Y** for yes or **N** for no.

P8 Business income and expenses

Income

	Primary production	Non-primary production	Totals
Gross payments where Australian business number not quoted	C <input type="text" value="00"/>	D <input type="text" value="00"/>	<input type="text" value="00"/>
Gross payments—voluntary agreement	E <input type="text" value="00"/>	F <input type="text" value="00"/>	<input type="text" value="00"/>
Gross payments—labour hire or other specified payments	N <input type="text" value="00"/>	O <input type="text" value="00"/>	<input type="text" value="00"/>
Assessable government industry payments	G <input type="text" value="00"/>	H <input type="text" value="00"/>	<input type="text" value="00"/>
Other business income	I <input type="text" value="00"/>	J <input type="text" value="00"/>	<input type="text" value="00"/>
Total business income	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>

Expenses

Opening stock	<input type="text" value="00"/>	<input type="text" value="00"/>	K <input type="text" value="00"/>
Purchases and other costs	<input type="text" value="00"/>	<input type="text" value="00"/>	L <input type="text" value="00"/>
Closing stock	<input type="text" value="00"/>	<input type="text" value="00"/>	M <input type="text" value="00"/>
Cost of sales (label K + L - M)	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
Contractor, sub-contractor and commission expenses	<input type="text" value="00"/>	<input type="text" value="00"/>	F <input type="text" value="00"/>
Superannuation expenses	<input type="text" value="00"/>	<input type="text" value="00"/>	G <input type="text" value="00"/>
Bad debts	<input type="text" value="00"/>	<input type="text" value="00"/>	I <input type="text" value="00"/>
Lease expenses	<input type="text" value="00"/>	<input type="text" value="00"/>	J <input type="text" value="00"/>
Rent expenses	<input type="text" value="00"/>	<input type="text" value="00"/>	K <input type="text" value="00"/>
Interest expenses within Australia	<input type="text" value="00"/>	<input type="text" value="00"/>	Q <input type="text" value="00"/>
Interest expenses overseas	<input type="text" value="00"/>	<input type="text" value="00"/>	R <input type="text" value="00"/>
Depreciation expenses	<input type="text" value="00"/>	<input type="text" value="00"/>	M <input type="text" value="00"/>
Motor vehicle expenses	<input type="text" value="00"/>	<input type="text" value="00"/>	N <input type="text" value="00"/>
Repairs and maintenance	<input type="text" value="00"/>	<input type="text" value="00"/>	O <input type="text" value="00"/>
All other expenses	<input type="text" value="00"/>	<input type="text" value="00"/>	P <input type="text" value="00"/>
Total expenses Add up the <input type="text" value="00"/> boxes for each column	S <input type="text" value="00"/>	T <input type="text" value="00"/>	<input type="text" value="00"/>

Reconciliation items

Deduction for environmental protection expenses	<input type="text" value="00"/>	<input type="text" value="00"/>	V <input type="text" value="00"/>
Section 40-880 deduction	<input type="text" value="00"/>	<input type="text" value="00"/>	A <input type="text" value="00"/>
Business deduction for project pool	<input type="text" value="00"/>	<input type="text" value="00"/>	L <input type="text" value="00"/>
Landcare operations and business deduction for decline in value of water facility	<input type="text" value="00"/>	<input type="text" value="00"/>	W <input type="text" value="00"/>
Income reconciliation adjustments	<input type="text" value="00"/>	<input type="text" value="00"/>	X <input type="text" value="00"/>
Expense reconciliation adjustments	<input type="text" value="00"/>	<input type="text" value="00"/>	H <input type="text" value="00"/>
Net income or loss from business this year	B <input type="text" value="00"/>	C <input type="text" value="00"/>	<input type="text" value="00"/>

Deferred non-commercial business losses from a prior year

D

E

Net income or loss from business

Y

Z

Transfer the amounts at labels **Y** and **Z** to item 14 on page 6.

P9 Business loss activity details

Show details of up to three business activities in which you made a net loss this year. List them in order of size of loss—greatest first. If you print loss code **8** at labels **G**, **M** or **S** you must also complete item **15** on page 7.

Activity 1	Description of activity D					F
Industry code E	Partnership (P) or sole trader (S) F	Type of loss G	Deferred non-commercial business loss from a prior year H	Net loss I	F	

Activity 2	Description of activity J					F
Industry code K	Partnership (P) or sole trader (S) L	Type of loss M	Deferred non-commercial business loss from a prior year N	Net loss O	F	

Activity 3	Description of activity P					F
Industry code Q	Partnership (P) or sole trader (S) R	Type of loss S	Deferred non-commercial business loss from a prior year T	Net loss U	F	

P10 STS depreciating assets

For completion by STS taxpayers only. STS taxpayers are not required to complete a *Capital allowances schedule 2004*.

Deduction for low cost assets (less than \$1,000) A	Deduction for general pool assets (less than 25 years) B	Deduction for long life pool assets (25 years or more) C

Other business and professional items

P11 Trade debtors	E	
P12 Trade creditors	F	
P13 Total salary and wage expenses	G	TYPE
P14 Payments to associated persons	H	
P15 Intangible depreciating assets first deducted	I	
P16 Other depreciating assets first deducted	J	
P17 Termination value of intangible depreciating assets	D	
P18 Termination value of other depreciating assets	K	
P19 Trading stock election	P	

Print **Y** for yes or leave blank.

Hours taken to prepare and complete the Business and professional items section

S	
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F

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

You must read the information on family tax benefit in *TaxPack 2004* before completing FTB claimant's details.

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

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Spouse's sex

Print X in the relevant box.

Male

☐

Female

☐

Spouse's name

Surname or family name

Print full name.

Given names

Spouse's date of birth

Day	Month	Year

I consent to the Tax Office using part or all of my 2003–04 tax refund to repay the 2004 FTB overpayment of my spouse, whose details I have provided above. I have obtained my spouse's permission to quote their CRN.

Your signature

Date

Day	Month	Year

Taxpayer's declaration

Read and sign the declaration after completing your tax return, including the Supplementary section, Business and professional items section and other schedules if applicable.

I declare that:

- the information provided to my registered tax agent for the preparation of this tax return is true and correct and
- I understand the Australian Taxation Office (ATO) has the right to review my tax return and, for a period of up to six years, to issue me with a revised assessment if a review shows any inaccuracies in income or entitlements that change my assessment, and
- I authorise my registered tax agent to lodge this tax return.

Taxpayer's signature

Date

Day	Month	Year

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

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 ATO is authorised by the *Income Tax Assessment Act 1936* and 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.

Tax agent's declaration

I,

declare that this tax return has been prepared in accordance with information supplied by the taxpayer, that the taxpayer has given me a declaration stating that the information provided to me is true and correct and that the taxpayer has authorised me to lodge the tax return.

Agent's signature

Date

Day	Month	Year

Client's reference

Contact name

Agent's telephone number

Area code

Telephone number

Agent's reference number