



Australian Government
Australian Taxation Office

Tax return for individuals (supplementary section)

2012

1 July 2011 to 30 June 2012

Use *Individual tax return instructions supplement 2012* 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)

See the **Privacy** note in the *Taxpayer's declaration* on page 12 of your *Tax return for individuals 2012*.

Your name

Print your full name.

Title – for example,
Mr, Mrs, Ms, Miss

Surname or
family name

Given names

INCOME

13 Partnerships and trusts

Include any deferred non-commercial business losses from a prior year at **X** or **Y** as appropriate and insert the relevant code in the **TYPE** box.

Primary production

Distribution from partnerships

Distribution from trusts

Landcare operations and deduction
for decline in value of water facility

Other deductions relating to distribution

TYPE

Net primary production distribution

If you have a net loss from a partnership business activity, complete items **P3** and **P9** in the *Business and professional items schedule for individuals 2012* in addition to item **13**.

Non-primary production

Distribution from partnerships,
less foreign income

Distribution from trusts, less
net capital gains and foreign income

Franked distributions
from trusts

Landcare operations expenses

Other deductions relating to
distributions shown at **O**, **U** and **C**

TYPE

Net non-primary production distribution

Show distributions of:

- net capital gains at item **18** and
- foreign income at item **19** or **20**.

Share of credits from income and tax offsets

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

Share of franking credit
from franked dividends

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

Credit for TFN amounts withheld from
payments from closely held trusts

Share of credit for tax paid by trustee

Share of credit for amounts withheld
from foreign resident withholding

Share of National rental
affordability scheme tax offset

14 Personal services income (PSI)

Tax withheld – voluntary agreement

Tax withheld where Australian
business number not quoted

Tax withheld – labour hire or
other specified payments

To complete this item, you must have read the publication *Business and professional items 2012* and completed the *Business and professional items schedule for individuals 2012*. Attach the schedule to page 3 of your tax return.

Net PSI – transferred from **A** on your *Business and professional items schedule for individuals 2012*

15 Net income or loss from business

To complete this item, you must have read the publication *Business and professional items 2012* and completed the *Business and professional items schedule for individuals 2012*. Attach the schedule to page 3 of your tax return.

Y item **P8** Primary production – transferred from your *Business and professional items schedule for individuals 2012*

Non-primary production – transferred from **Z**
item **P8** on your *Business and professional
items schedule for individuals 2012*

Tax withheld – voluntary agreement **D** .00

Tax withheld where Australian business number not quoted

Tax withheld – foreign resident withholding	E				.				
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Tax withheld – labour hire or other specified payments **F** .00

If you show a loss at **B** or **C** you must complete item **P9** in the *Business and professional items schedule for individuals 2012*.

16 Deferred non-commercial business losses

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

Deferred losses from sole trader activities G .00

Item **P9** in the *Business and professional items schedule for individuals 2012* must be completed before you complete this item.

Primary production deferred losses

	0								.00
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Non-primary production deferred losses	J									.00
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17 Net farm management deposits or repayments

Deductible deposits D .00

Early repayments
exceptional circumstances

C							.	00
---	--	--	--	--	--	--	---	----

Early repayments
natural disaster

N							.00
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Other repayments R .00

E Net farm management deposits or repayments .00

18 Capital gains

Did you have a capital gains tax event during the year? **G** NO ☐ YES ☐

You must print ☒ in the **YES** box at **G** if you received a distribution of a capital gain from a trust.

Did this CGT event relate to a forestry managed investment scheme interest that you held other than as an initial participant?

Net capital gain A .00

[illegible]

Net capital losses carried forward to later income years **V** [] [] [] [] [] [] .00

19 Foreign entities

Did you have either a direct or indirect interest in a controlled foreign company (CFC)? **I** NO YES

Have you **ever**, either directly or indirectly, caused the transfer of property – including money – or services to a non-resident trust estate?

W NO ☐ YES ☐

CFC income K .00

Transferor trust income **B** [][] [][] [][] [][] [][] [][] [][] .00

20 Foreign source income and foreign assets or property

Assessable foreign source income E 0 0 0 0 0 0 0 .00

Other net foreign employment income	T								.00
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Net foreign pension or annuity income WITHOUT an undeducted purchase price L [] [] . [] [] [] [] [] [] .00

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

[illegible][illegible]

Australian franking credits from a New Zealand company F00

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

Net foreign employment income – payment summary U .,.00

Exempt foreign employment income N .00

[illegible]

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?

21	Rent	Gross rent P <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00 Interest deductions Q <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00 Capital works deductions F <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00 Other rental deductions U <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	Net rent <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00								
		P less (Q + F + U) <input style="width: 20px;" type="text"/>									
22	Bonuses from life insurance companies and friendly societies	W <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00									
23	Forestry managed investment scheme income	A <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00									
24	Other income	<table border="0" style="width: 100%;"> <tr> <td style="width: 15%;">Type of income</td> <td style="width: 10%;">Category 1</td> <td style="width: 45%;"><input style="width: 90%;" type="text"/></td> <td style="width: 30%;">Y <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00</td> </tr> <tr> <td></td> <td>Category 2</td> <td><input style="width: 90%;" type="text"/></td> <td>V <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00</td> </tr> </table>		Type of income	Category 1	<input style="width: 90%;" type="text"/>	Y <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00		Category 2	<input style="width: 90%;" type="text"/>	V <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
Type of income	Category 1	<input style="width: 90%;" type="text"/>	Y <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00								
	Category 2	<input style="width: 90%;" type="text"/>	V <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00								
	Tax withheld – lump sum payments in arrears	E <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00									
	Taxable professional income	Z <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00									
TOTAL SUPPLEMENT INCOME OR LOSS		<p>For the amounts in the right-hand column at items 13 to 24 add up all the income amounts and deduct any loss amounts.</p> <p style="text-align: center;">Transfer this amount to I on page 3 of your tax return.</p>									
		\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00 LOSS <input style="width: 20px;" type="text"/>									

DEDUCTIONS

D11	Deductible amount of undeducted purchase price of a foreign pension or annuity	<div style="border: 1px solid black; padding: 2px;">Y</div> <div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div> <div style="text-align: right;">.00</div>
D12	Personal superannuation contributions	
	Full name of fund <div style="border: 1px solid black; width: 300px; height: 25px; display: inline-block;"></div> Account number <div style="border: 1px solid black; width: 150px; height: 25px; display: inline-block;"></div>	<div style="border: 1px solid black; padding: 2px;">H</div> <div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div> <div style="text-align: right;">.00</div>
	Fund Australian business number <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div>	
	Fund tax file number <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div>	
D13	Deduction for project pool	<div style="border: 1px solid black; padding: 2px;">D</div> <div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div> <div style="text-align: right;">.00</div>
D14	Forestry managed investment scheme deduction	<div style="border: 1px solid black; padding: 2px;">F</div> <div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div> <div style="text-align: right;">.00</div>
	Product or private ruling information Code Year Number <div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; padding: 2px;">U</div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; padding: 2px;">V</div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div> <div style="display: flex; align-items: center; margin-left: 10px;">/</div> <div style="border: 1px solid black; padding: 2px;">W</div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div>	
D15	Other deductions – not claimable at items D1 to D14 or elsewhere on your tax return	
	Description of claim <div style="border: 1px solid black; width: 400px; height: 25px; display: inline-block;"></div>	<div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> Election expenses <div style="border: 1px solid black; padding: 2px;">E</div> <div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div> <div style="text-align: right;">.00</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 40%;"> Other deductions <div style="border: 1px solid black; padding: 2px;">J</div> <div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div> <div style="text-align: right;">.00</div> </div> </div> </div>
TOTAL SUPPLEMENT DEDUCTIONS	Add up all the deduction amounts in the right-hand column. Transfer this amount to <div style="border: 2px solid red; padding: 2px; color: red; font-weight: bold;">D</div> on page 4 of your tax return.	<div style="display: flex; align-items: center;"> <div style="font-size: 2em; margin-right: 10px;">\$</div> <div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div> <div style="text-align: right;">.00</div> </div>

ADJUSTMENT

CREDIT FOR INTEREST ON TAX PAID

What to do when you have completed this supplementary section

- Don't forget to sign the *Taxpayer's declaration* on page 12 of your tax return.**