



Use Individual tax return instructions 2023 to fill in this tax return.

- Print clearly using a black pen only.
Use BLOCK LETTERS and print one character in each box.

S M I T H S T

- Print X in all appropriate boxes.
Do not use correction fluid or tape.
Complete your details carefully to avoid delays in processing your tax return.



Individual information

Your tax file number (TFN) See the Privacy note in the Taxpayer's declaration on page 10 of this return.

Are you an Australian resident? Yes No

Your name (Print your full name)

Title: Mr Mrs Miss Ms Other

Surname or family name

First given name

Other given names

Has any part of your name changed since completing your last tax return? No Read on. Yes See Completing individual information on your tax return on page 8 of the instructions.

Your postal address Print the address where you want your mail sent.

Suburb/town/locality

State/territory

Postcode

Country if not Australia

Has this address changed since completing your last tax return? No Yes

Is your home address different from your postal address? No Read on. Yes Print your home address below.

Suburb/town/locality

State/territory

Postcode

Country if not Australia

Your contact details

Your mobile phone number

Your daytime phone number

(if different from your mobile phone number)

Your email address

Your contact details may be used by the ATO:

- to advise you of tax return lodgment options
to correspond with you with regards to your taxation and superannuation affairs
to issue notices to you, or
to conduct research and marketing.

Will you need to lodge an Australian tax return in the future?

Yes

Don't know

No

FINAL TAX RETURN

Your date of birth

If you were under 18 years old on 30 June 2023 you must complete item A1 on page 7.

Day / Month / Year

Provide your date of birth to avoid delays in the processing of your tax return.

Electronic funds transfer (EFT)

We need your financial institution details to pay any refund owing to you, even if you have provided them to us before. Write the BSB number, account number and account name below.

BSB number (must be six digits) Account number

Account name (for example, JQ Citizen. Do not show the account type, such as cheque, savings, mortgage offset)

Account name input boxes

Income

1 Salary or wages

Your main salary and wage occupation

Payer's Australian business number

Payer's Australian business number input boxes

Tax withheld - do not show cents

Tax withheld input boxes

Income - do not show cents

Income input boxes with TYPE dropdown

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

Input box for item 2

Input box for item K

3 Employer lump sum payments

Input box for item R

Input box for item R with Amount A in lump sum payments box

Input box for item H

Input box for item H with 5% of amount B in lump sum payments box

4 Employment termination payments (ETP)

Date of payment Day / Month / Year

Payer's ABN

Input box for item I

Input box for item I with Taxable component and CODE dropdown

5 Australian Government allowances and payments like Newstart, Youth Allowance, JobSeeker and Austudy payments

Input box for item A

Input box for item A

6 Australian Government pensions and allowances You must complete item T1 in Tax offsets.

Input box for item B

Input box for item B

7 Australian annuities and superannuation income streams

Input box for item J

Taxable component Taxed element

Input box for item J

Untaxed element

Input box for item N

Assessable amount from capped defined benefit income stream

Input box for item M

Lump sum in arrears - taxable component Taxed element

Input box for item Y

Untaxed element

Input box for item Z

Attach here all documents that the instructions tell you to attach.
Do not send in your tax return until you have attached all requested attachments.

Your tax file number (TFN)

□□□□ □□□□ □□□□

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Income – continued

8 Australian superannuation lump sum payments

Date of payment Day / Month / Year
 □□ / □□ / □□□□

Payer's ABN □□ □□□□ □□□□ □□□□

Tax withheld – do not show cents

\$ □□□□, □□□□. ~~XX~~

Taxable component Taxed element

Untaxed element

Income – do not show cents TYPE
Q \$ □□□□, □□□□. ~~XX~~ □

P \$ □□□□, □□□□. ~~XX~~

O \$ □□□□, □□□□. ~~XX~~

9 Attributed personal services income

\$ □□□□, □□□□. ~~XX~~

TOTAL TAX WITHHELD

Add up the \$ boxes. \$ □□, □□□□, □□□□. ~~XX~~

Do not include total income here

10 Gross interest

If you are a foreign-resident make sure you have printed your country of residence on page 1.

Gross interest

L \$ □□□□, □□□□, □□□□. ~~XX~~

Tax file number amounts withheld from gross interest **M** \$ □□□□, □□□□. □□

11 Dividends

If you are a foreign-resident make sure you have printed your country of residence on page 1.

Unfranked amount

S \$ □□□□, □□□□, □□□□. ~~XX~~

Franked amount

T \$ □□□□, □□□□, □□□□. ~~XX~~

Tax file number amounts withheld from dividends **V** \$ □□□□, □□□□. □□

Franking credit

U \$ □□□□, □□□□, □□□□. ~~XX~~

12 Employee share schemes

Discount from taxed upfront schemes – eligible for reduction **D** \$ □□□□, □□□□, □□□□. ~~XX~~

Discount from taxed upfront schemes – not eligible for reduction **E** \$ □□□□, □□□□, □□□□. ~~XX~~

Discount from deferral schemes **F** \$ □□□□, □□□□, □□□□. ~~XX~~

Total assessable discount amount

B \$ □□□□, □□□□, □□□□. ~~XX~~

TFN amounts withheld from discounts **C** \$ □□□□, □□□□, □□□□. □□

Foreign source discounts **A** \$ □□□□, □□□□, □□□□. ~~XX~~

I If you completed the **Tax return for individuals (supplementary section) 2023**, write here the amount from TOTAL SUPPLEMENT INCOME OR LOSS on page 15.

\$ □□□□, □□□□, □□□□. ~~XX~~ LOSS □

TOTAL INCOME OR LOSS Add up the income amounts and deduct any loss amount in the \$ boxes on pages 2 and 3.

\$ □□□□, □□□□, □□□□. ~~XX~~ LOSS □

Deductions

D You must read the deductions section in the instructions if you are claiming deductions for expenses that relate to your work as an employee at items D1–D6.

D1	Work-related car expenses	A	\$	□□□□	,	□□□□	·	✕	CLAIM TYPE	
D2	Work-related travel expenses	B	\$	□□□□	,	□□□□	·	✕		
D3	Work-related clothing, laundry and dry cleaning expenses	C	\$	□□□□	,	□□□□	·	✕	CLAIM TYPE	
D4	Work-related self-education expenses	D	\$	□□□□	,	□□□□	·	✕	CLAIM TYPE	
D5	Other work-related expenses	E	\$	□□□□	,	□□□□	·	✕		
D6	Low value pool deduction	K	\$	□□□□	,	□□□□	·	✕		
D7	Interest deductions	I	\$	□□□□	,	□□□□	·	✕		
D8	Dividend deductions	H	\$	□□□□	,	□□□□	·	✕		
D9	Gifts or donations	J	\$	□□□□	,	□□□□	·	✕		
D10	Cost of managing tax affairs	N	\$	□□□□	,	□□□□	·	✕	Interest charged by the ATO	
		L	\$	□□□□	,	□□□□	·	✕	Litigation costs	
		M	\$	□□□□	,	□□□□	·	✕	Other expenses incurred in managing your tax affairs	
D If you completed the Tax return for individuals (supplementary section) 2023 , write here the amount from TOTAL SUPPLEMENT DEDUCTIONS on page 15.			\$	□□□□	,	□□□□	,	□□□□	·	✕
TOTAL DEDUCTIONS			\$	□□□□	,	□□□□	,	□□□□	·	✕
SUBTOTAL	TOTAL INCOME OR LOSS less TOTAL DEDUCTIONS		\$	□□□□	,	□□□□	,	□□□□	·	✕

Losses

L1 Tax losses of earlier income years

Primary production losses carried forward from earlier income years **Q** \$ □□□□, □□□□ · ✕

Primary production losses claimed this income year **F** \$ □□□□, □□□□ · ✕

Non-primary production losses carried forward from earlier income years **R** \$ □□□□, □□□□ · ✕

Non-primary production losses claimed this income year **Z** \$ □□□□, □□□□ · ✕

TAXABLE INCOME OR LOSS

If you were not required to complete **L1**, write the amount from **SUBTOTAL** above here. **\$** □□□□, □□□□, □□□□ · ✕ **LOSS**

If you completed **L1**, add up the amounts you wrote at **F** and **Z** and take the total away from the amount you wrote at **SUBTOTAL**. Write the answer at **\$ TAXABLE INCOME OR LOSS**.

Make sure that you complete item M2 on page 6.

Your tax file number (TFN)

□□□ □□□ □□□

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Tax offsets

T1 Seniors and pensioners (includes self-funded retirees)

If you had a spouse during 2022–23 you must also complete **Spouse details – married or de facto** on pages 8–9.

The ATO will work out this tax offset amount. Print your code letter in the **TAX OFFSET CODE** box.

N

TAX OFFSET
CODE
□

Y

VETERAN
CODE
□

T2 Australian superannuation income stream

S \$ □□, □□□. ~~XX~~

T If you completed the **Tax return for individuals (supplementary section) 2023**, write here the amount from TOTAL SUPPLEMENT TAX OFFSETS on page 16.

\$ □□□, □□□. ~~XX~~

TOTAL TAX OFFSETS

Add up all the tax offset amounts at items T2 and **T**.

U \$ □□□, □□□. ~~XX~~

Medicare levy related items

M1 Medicare levy reduction or exemption

NOTE

Only certain taxpayers are entitled to a Medicare levy reduction or exemption. Read **M1 Medicare levy reduction or exemption** in the instructions to work out if you are eligible to claim.

Reduction based on family income

Number of dependent children and students **Y**

Exemption categories

Full 2.0% levy exemption – number of days **V**

Half 2.0% levy exemption – number of days **W**

CLAIM
TYPE

If you have completed item **M1** and had a spouse during 2022–23 you must also complete **Spouse details – married or de facto** on pages 8–9.

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 **M2 Medicare levy surcharge** in the instructions.

For the **whole** period 1 July 2022 to 30 June 2023 were **you** and **all** of your dependants (including your spouse) – if you had any – covered by private patient **hospital** cover?

E Yes You **must** complete **Private health insurance policy details** on the next page. You have now finished this item. No Read on.

For the whole of 2022–23 were you:

- **a single person** – without a dependent child or children – and your income for surcharge purposes (including your total reportable fringe benefits amounts) was \$90,000 or less or
- **a member of a family** – which may consist of you and your spouse (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 income for surcharge purposes (including the total reportable fringe benefits amounts) of you and your spouse (if you had one) was \$180,000 or less (plus \$1,500 for each dependent child after the first)?

No You may have to pay the surcharge. Read **M2 Medicare levy surcharge** in the instructions.

Yes You do not have to pay the surcharge. You must write **365** at **A**.

You must write the following at **A**:

- **0** when you have to pay the surcharge for the whole period 1 July 2022 to 30 June 2023
- **365** when you do **not** have to pay the surcharge for the whole period 1 July 2022 to 30 June 2023
- **the number of days** you do **not** have to pay the surcharge for part of the period 1 July 2022 to 30 June 2023.

Number of days you do **not** have to pay the surcharge **A**

If you had a spouse during 2022–23 complete **Spouse details – married or de facto** on pages 8–9.

If you were covered by private patient hospital cover at any time during 2022–23 you **must** complete **Private health insurance policy details** on the next page. Read the Private health insurance policy details section in the instructions.

Private health insurance policy details

You must read **Private health insurance policy details** in the instructions before completing this item.
Fill all the labels below unless directed in the instructions.

Health insurer ID B	<input type="text"/>	Membership number C	<input type="text"/>	Your premiums eligible for Australian Government rebate J	\$ <input type="text"/> , <input type="text"/>	Your Australian Government rebate received K	\$ <input type="text"/> , <input type="text"/>
Benefit code L	<input type="text"/>	Tax claim code. Read the instructions.	<input type="text"/>	CODE <input type="text"/>			

Health insurer ID B	<input type="text"/>	Membership number C	<input type="text"/>	Your premiums eligible for Australian Government rebate J	\$ <input type="text"/> , <input type="text"/>	Your Australian Government rebate received K	\$ <input type="text"/> , <input type="text"/>
Benefit code L	<input type="text"/>	Tax claim code. Read the instructions.	<input type="text"/>	CODE <input type="text"/>			

Health insurer ID B	<input type="text"/>	Membership number C	<input type="text"/>	Your premiums eligible for Australian Government rebate J	\$ <input type="text"/> , <input type="text"/>	Your Australian Government rebate received K	\$ <input type="text"/> , <input type="text"/>
Benefit code L	<input type="text"/>	Tax claim code. Read the instructions.	<input type="text"/>	CODE <input type="text"/>			

Health insurer ID B	<input type="text"/>	Membership number C	<input type="text"/>	Your premiums eligible for Australian Government rebate J	\$ <input type="text"/> , <input type="text"/>	Your Australian Government rebate received K	\$ <input type="text"/> , <input type="text"/>
Benefit code L	<input type="text"/>	Tax claim code. Read the instructions.	<input type="text"/>	CODE <input type="text"/>			

Adjustments

A1 Under 18

If you were under 18 years old on 30 June 2023 you must complete this item or you may be taxed at a higher rate. Read **A1 Under 18** in the instructions for more information.

J	\$ <input type="text"/> , <input type="text"/>	TYPE <input type="text"/>
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A2 Part-year tax-free threshold

Date	<input type="text"/> ^{Day} / <input type="text"/> ^{Month} / <input type="text"/> ^{Year}
------	--

Months eligible for threshold N	<input type="text"/>
--	----------------------

A3 Government super contributions

Read **A3 Government super contributions** in the instructions before completing this item.

Income from investment, partnership and other sources F	\$ <input type="text"/> , <input type="text"/> , <input type="text"/>	CODE <input type="text"/>
--	---	---------------------------

Other income from employment and business G	\$ <input type="text"/> , <input type="text"/> , <input type="text"/>	LOSS <input type="text"/>
--	---	---------------------------

Other deductions from business income H	\$ <input type="text"/> , <input type="text"/> , <input type="text"/>
--	---

A4 Working holiday maker net income

D	\$ <input type="text"/> , <input type="text"/> , <input type="text"/>
----------	---

Home country E	<input type="text"/>
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Income tests

You must complete this section. If you had a spouse during 2022–23 you must also complete **Spouse details – married or de facto** on pages 8–9.

If the amount is zero write 0.

IT1 Total reportable fringe benefits amounts

Employers exempt from FBT under section 57A of the FBTA 1986

N \$, . ~~∞~~

Employers not exempt from FBT under section 57A of the FBTA 1986

W \$, . ~~∞~~

IT2 Reportable employer superannuation contributions

T \$, . ~~∞~~

IT3 Tax-free government pensions

U \$, . ~~∞~~

IT4 Target foreign income

V \$, . ~~∞~~

IT5 Net financial investment loss

X \$, . ~~∞~~

IT6 Net rental property loss

Y \$, . ~~∞~~

IT7 Child support you paid

Z \$, . ~~∞~~

IT8 Number of dependent children

D

Spouse details – married or de facto

If you had a spouse during 2022–23 you must complete **Spouse details – married or de facto**. We need the information included in this section to assess your tax accurately.

If you did not have a spouse, go to page 10.

Your spouse's name

If you had more than one spouse during 2022–23 print the name of your spouse on **30 June 2023** or your last spouse.

Surname or family name

First given name

Other given names

Your spouse's date of birth

K / /

Your spouse's gender

Male Female Indeterminate

Period you had a spouse – married or de facto

Did you have a spouse for the full year – 1 July 2022 to 30 June 2023?

L Yes No

From

M / /

To

N / /

If you did not have a spouse for the full year, write the dates you had a spouse between 1 July 2022 and 30 June 2023.

Did your spouse die during the year?

Yes No

Spouse details – married or de facto – continued

The information on this page relates to your spouse's income.
You must complete all labels.

If the amount is zero write 0.

Your spouse's 2022–23 taxable income (excluding any assessable First home super saver released amount)	O \$ <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"/> . X
Your spouse's share of trust income on which the trustee is assessed under section 98, and which has not been included in your spouse's taxable income	T \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . X
Distributions to your spouse on which family trust distribution tax has been paid and which your spouse would have had to show as assessable income if the tax had not been paid	U \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . X
Your spouse's total reportable fringe benefits amounts	
Employers exempt from FBT under section 57A of the FBTA 1986	R \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . X
Employers not exempt from FBT under section 57A of the FBTA 1986	S \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . X
Amount of Australian Government pensions and allowances (see Q6 Australian Government pensions and allowances in the instructions) that your spouse received in 2022–23 (exclude exempt pension income)	P \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . X
Amount of exempt pension income (see Spouse details – married or de facto in the instructions) that your spouse received in 2022–23. Do not include any amount paid under the <i>Military Rehabilitation and Compensation Act 2004</i>	Q \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . X
Amount of your spouse's reportable superannuation contributions (which is the total of reportable employer superannuation contributions and deductible personal superannuation contributions)	A \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . X
Other specified exempt payments (see Spouse details – married or de facto in the instructions) that your spouse received	B \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . X
Your spouse's target foreign income	C \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . X
Your spouse's total net investment loss (total of net financial investment loss and net rental property loss)	D \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . X
Child support your spouse paid	E \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . X
Your spouse's taxed element of a superannuation lump sum for which the tax rate is zero (see M2 Medicare levy surcharge in the instructions)	F \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . X

Family Assistance consent – Complete this section only if you consent to use part or all of your 2023 tax refund to repay your spouse's Family Assistance debt.

Complete the details below only if:

- you were the spouse of a family tax benefit (FTB) claimant, or the spouse of a child care assistance claimant on 30 June 2023 **and**
- your spouse has given you authority to quote their customer reference number (CRN) on your tax return – if your spouse does not know their CRN, they can contact Services Australia **and**
- your spouse has a Family Assistance debt or expects to have a Family Assistance debt for 2023 **and**
- you expect to receive a refund for 2023 **and**
- you consent to use part or all of your refund to repay your spouse's Family Assistance debt.

Do you consent to use part or all of your 2023 tax refund to repay your spouse's Family Assistance debt?

No You do not need to complete this section. Go to page 10. Yes Your spouse's CRN **Z**

I consent to the ATO using part or all of my 2023 tax refund to repay any Family Assistance debt of my spouse, whose details I have provided above. I have obtained my spouse's permission to quote their CRN.

Your signature for Services Australia consent purposes only

Date

Day Month Year
 / /



If you are completing the supplementary section (pages 13–16) of your tax return, attach it here.

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 on the *Tax return for individuals (supplementary section) 2023*?

To find out, read **Will you need *Individual tax return instructions supplement 2023*?** in the instructions.

No

Read on.

Yes

Attach pages 13–16 to this page and read on.

2 Have the instructions asked you to attach further information relating to specific questions?

No

Read on.

Yes

Attach the information to page 3 of your tax return and read on.

Make sure you have also attached all other documents that the instructions tell you to.

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request your tax file number (TFN). We will use your TFN to identify you in our records. It is not an offence not to provide your TFN. However if you do not provide your TFN, your assessment may be delayed.

Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy go to ato.gov.au/privacy

I declare that:

- all the information I have given on this tax return, including any attachments, is true and correct
- I have shown all my income – including net capital gains – for tax purposes for 2022–23
- I have completed and attached the supplementary section, schedules and other attachments – as appropriate – that the instructions 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.

IMPORTANT

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

FOR YOUR TAX RETURN TO BE VALID YOU MUST SIGN BELOW.

Date

Day

Month

Year

The ATO will issue your assessment based on your tax return. However, the ATO has some time to review your tax return, and issue an amended assessment if a review shows inaccuracies that change the assessment. The standard review period is two years, but for some taxpayers it is four years. For more information go to ato.gov.au/notices

WHERE TO SEND YOUR TAX RETURN

Send your completed tax return to:

Australian Taxation Office

GPO Box 9845

[insert the name and postcode of your capital city]

For example;

Australian Taxation Office

GPO Box 9845

SYDNEY NSW 2001

For more information, read the **Important information section in the instructions**.





