



## Strata title bodies corporate 2004

### Instructions and tax return

Strata title bodies corporate are treated as public companies under the tax law and are required to lodge a tax return for any year in which income is earned.

For a full explanation of the tax treatment of strata title bodies corporate refer to

- *Taxation Ruling IT 2505—Income tax: bodies corporate constituted under strata title legislation,*
- *Taxation Determination TD 93/7—Income tax: under what circumstances is a strata title body corporate required to lodge an income tax return?,*
- *Taxation Determination TD 93/73—Income tax: will a strata title body corporate be taxed as a non-profit company if it includes non-profit clauses in its by-laws?*
- *Taxation Determination TD 96/22—Income tax: does the interest payable on late levies represent assessable income of a body corporate?*

These publications are available from the Tax Office.

If the strata title body corporate has:

- net capital gains
- losses brought forward from earlier income years claimed as a deduction
- overseas transactions or interests
- to make an interposed entity election

use the *Company tax return 2004*. You cannot complete your tax return using the *Strata title body corporate tax return 2004*.

### Completing the tax return

If a payment is due now or later, or if a refund is due, print **Y** for yes or **N** for no in the payment and refund boxes.

Print the tax file number (TFN), the Australian business number (ABN) and the name of the entity in the boxes provided.

Follow the instructions on the *Strata title body corporate tax return 2004* for the following items:

- current postal address
- postal address on previous tax return

### Location of strata title body corporate

Show the street address of the body corporate.

### Final tax return

If you consider that there will be no requirements for the strata title body corporate to lodge tax returns in future years, print **FINAL** in the block provided.

## 6 Calculation of total profit or loss

Complete the following labels where applicable:

### Gross interest

Show at label **F** the amount of interest received or credited during the income year.

Exclude interest received as a result of the late payment of levies by proprietors.

### Gross rent and other leasing and hiring income

Show at label **G** the total of these types of income received.

### Other gross income

Show at label **R** other non-mutual income—for example, inspection fees, access fees, except where received from a proprietor.

### Total income

Show at label **S** the total of amounts shown at labels **F**, **G** and **R**.

### Expenses in earning income

Show at label **S** any expenses incurred by the strata title body corporate in deriving its assessable income. Some expenses, such as bank charges, may need to be apportioned—you can claim a deduction only to the extent to which such expenses directly relate to interest, other than excluded interest, or other income derived by the strata title body corporate as shown at labels **G** and **R**.

### Total expenses

Show at label **Q** the amount shown at label **S—Expenses in earning income**.

### Operating profit or loss

Show at label **R** the amount at label **S—Total income** minus the amount at label **Q—Total expenses**. This is the net amount of non-mutual income received by the strata title body corporate during the income year. If this amount is a loss, print **L** in the box at the right of the amount.

### Total profit or loss

Show at label **T** the amount shown at label **R—Operating profit or loss**. If this amount is a loss, print **L** in the box at the right of the amount.

## 7 Reconciliation to taxable income

### Taxable income or loss

Show at label **T** the amount shown at item **6**, label **T**. If this amount is a loss, print **L** in the box at the right of the amount.

### Calculation statement

#### Taxable income

Show at label **A** the amount shown at item **7**, label **T—Taxable income or loss**.

#### Gross tax

Show at label **B** the amount of tax payable before the allowance of any credits. The company tax rate is 30%.

#### Tax payable

Show at this label the amount shown at label **B—Gross tax**.

#### PAYG instalments raised

Show at label **T** any PAYG instalments that have been raised for the current year tax liability.

#### Tax withheld from interest/investments

Show at label **Y** any amounts deducted from investment income because a TFN was not provided to the investment body.

#### Total of labels T and Y

Show at label **R** the total of amounts shown at labels **T** and **Y**.

#### Total amount of tax payable or refundable

Show at label **S** the amount of tax that is payable or refundable.

#### Note: Payment information

Payments must reach the Tax Office by the due date. Send your payment to the address on your payment advice. If you have not received one, see **Payment options** on page 3 for payment addresses. Do NOT send your payment with your tax return. Lodgment addresses are shown on page 2.

## Hours taken to prepare and complete this tax return

The Tax Office is committed to reducing taxpayers' costs involved in complying with their taxation obligations. By completing label J you will help us to monitor these costs as closely as possible. Your response is voluntary.

When completing this item consider the time, rounded to the nearest hour, that the strata title body corporate spent:

- reading the instructions
- collecting the necessary information to complete this tax return
- making any necessary calculations, and
- actually completing this tax return and/or putting the tax affairs of the strata title body corporate in order so the information can be handed to their tax agent.

Your answer should relate only to the time the strata title body corporate and tax agent (if you have one) spent preparing and completing the tax return, including the time of any unpaid helpers. Tax agents preparing this tax return on behalf of their client should consult with them to obtain a reliable estimate.

## Declaration

The public officer is responsible for doing all things required by the company under section 252 of the *Income Tax Assessment Act 1936* or the Regulations. In case of default they are liable to the same penalties. For example, the public officer is responsible for lodging the company tax return. If the tax return is lodged late the public officer may be liable for a late lodgment penalty.

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## Tax Office locations and where to lodge your tax return

Below are our postal addresses for lodgment of the *Strata title body corporate tax return 2004*.

If you have an enquiry, we can usually assist you faster by telephone. Our Infolines are listed on page 4.

### Postal address for lodgment

Clients in **NSW, ACT** and **QLD**

Send the *Strata title body corporate tax return 2004* to:

**Australian Taxation Office**  
**PO Box 2246**  
**CHERMSIDE QLD 4032**

Clients in **VIC, TAS, SA, NT** and **WA**

Send the *Strata title body corporate tax return 2004* to:

**Australian Taxation Office**  
**GPO Box X2229**  
**PERTH WA 6847**

Do NOT post payments to these addresses; for payment addresses see page 3.

If you wish to write to the Tax Office send your correspondence to:

**Australian Taxation Office**  
**GPO Box 9990**  
**SYDNEY NSW 2001**

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## Tax Office locations

### Victoria

**Casselden Place**  
2 Lonsdale Street  
Melbourne

**Cheltenham**  
4A, 4–10 Jamieson Street  
Cheltenham

**Dandenong**  
14 Mason Street  
Dandenong

**Geelong**  
92–100 Brougham Street  
Geelong

### Western Australia

**Northbridge**  
45 Francis Street  
Northbridge

### Northern Territory

**Alice Springs**  
Jock Nelson Centre  
16 Hartley Street  
Alice Springs

**Darwin**  
Cnr Mitchell & Briggs Streets  
Darwin

### Tasmania

**Hobart**  
200 Collins Street  
Hobart

### Australian Capital Territory

**Canberra**  
Ground floor Ethos House  
28–36 Ainslie Avenue  
Canberra

### Queensland

**Brisbane**  
280 Adelaide Street  
Brisbane

**Townsville**  
Stanley Place  
235 Stanley Street  
Townsville

**Upper Mt Gravatt**  
Ground floor, Nexus Building  
96 Mount Gravatt  
Capalaba Road  
Upper Mount Gravatt

### South Australia

**Adelaide**  
91 Waymouth Street  
Adelaide

### New South Wales

**Albury**  
567 Smollett Street  
Albury

**Chatswood**  
Shop 43 Lemon Grove  
Shopping Centre  
441 Victoria Avenue  
Chatswood

**Hurstville**  
1st Floor MacMahon Plaza  
14–16 Woodville Street  
Hurstville

**Newcastle**  
266 King Street  
Newcastle

**Sydney**  
100 Market Street  
Sydney

**Parramatta**  
Commonwealth Offices  
Ground Floor  
2–12 Macquarie Street  
Parramatta

**Wollongong**  
93–99 Burelli Street  
Wollongong

## Payment options

You can make payments by one of five methods:

**Direct credit**, by arranging to have your payment credited to the Tax Office electronically, via a desktop banking package. Use the following information to transmit a payment to our bank account:

<b>Bank</b>	<b>Reserve Bank of Australia</b>
<b>BSB no.</b>	<b>093 003</b>
<b>Account no.</b>	<b>316 385</b>
<b>Account name</b>	<b>ATO EFT Deposits Trust Account</b>

Record your EFT code in the Direct Entry System (DES) Lodgment Reference Field. Your electronic funds transfer (EFT) code is found immediately above the bar code on your payment advice form. For more information or to request an EFT code phone **1800 815 886**.

**Direct debit**, by authorising the Tax Office to debit your nominated financial institution account (savings or cheque accounts only) for your payment.

This method can only be used through a tax agent or accountant authorised to use the electronic lodgment service (ELS).

The completed direct debit request (DDR) must be received by the Tax Office at least five working days before the first direct debit is due. Once we process your DDR, payment details or recurring tax liabilities must be provided to us by your agent or accountant no later than three working days before the due date.



BPAY®, using the phone or internet. Contact your financial institution and follow the prompts.

Your nominated account must be a cheque or savings account.

Enter the Tax Office's biller code **75556** and your EFT code as your customer reference number. Your EFT code is found immediately above the bar code on your payment advice form. For more information or to request an EFT code phone **1800 815 886**. A BPAY receipt number will be issued which is your record of payment.

® Registered to BPAY Pty Ltd CAN 079 137 518.

**Post**, by posting your payment with the payment advice form to the address printed on the advice form.

Where a payment advice form is not available, payments can be posted to the appropriate address below. Include your full name, address, telephone number, type of payment and ABN or TFN.

Clients in **NSW, ACT** and **QLD** send your payments to:

**Australian Taxation Office**  
**Locked Bag 1793**  
**PENRITH NSW 1793**

Clients in **VIC, TAS, SA, NT** and **WA** send your payments to:

**Australian Taxation Office**  
**Locked Bag 1936**  
**ALBURY NSW 1936**

Cheques and money orders are made payable to the Deputy Commissioner of Taxation with 'not negotiable' printed across the cheque. Tender all cheques in Australian currency. Do not send cash by post. Do not use pins, staples, paper clips or adhesive tape.

**In person**, at any Australia Post agency, by cash, money order or cheque. A \$3,000 cash limit applies. You must present your pre-identified payment advice when making a payment. A receipt will be issued.

Australia Post will not accept a photocopy of a payment advice form.

For more information on any payment method:

**Phone:** **1800 815 886**  
**Email:** **payment@ato.gov.au**  
**Website:** **www.ato.gov.au**

## Your infolines for further information

### Publications, taxation rulings, forms

#### Tax agent

Order by internet at [www.iorder.com.au/ato](http://www.iorder.com.au/ato)

Order by fax on **1300 361 462**.

If you have a query on the status of your order phone **1300 720 092**.

#### Non tax agents

Phone the Publications Distribution Service on **1300 720 092**.

Before you phone, check to see if there are other publications you may need—this will save you time and help us. For each publication you order please quote the full title and NAT number. Phone the Publications Distribution Service on **1300 720 092** for the cost of a local call. Calls from mobile phones are charged at mobile phone rates.

### Other enquiries are available through the following services:

#### Website

The website at [www.ato.gov.au](http://www.ato.gov.au) gives access to Tax Office publications and general information on tax matters, 24 hours, 7 days a week.

#### A Fax from Tax—13 28 60

If you have access to a fax machine, tax information is available 24 hours, 7 days a week.

When you phone, follow the instructions to obtain a list of available documents.

#### Business Infoline—13 28 66

For information about business income tax, fringe benefits tax, GST, PAYG and activity statements including lodgment and payment, accounts and business registration (including Australian business number and tax file number).

This service operates from 8.00am to 6.00pm Monday to Friday, except public holidays.

The website at [www.ato.gov.au](http://www.ato.gov.au) gives access to business tax information 24 hours, 7 days a week.

#### Superannuation Infoline—13 10 20

For assistance with all your superannuation enquiries.

#### Tax Reform Infoline—13 24 78

For information about new business tax reform (BTR) measures including consolidation, simplified imputation and exposure draft enquiries.

This service operates from 8.00am to 6.00pm Monday to Friday, except public holidays.

The website at [www.ato.gov.au](http://www.ato.gov.au) gives access to business tax reform information 24 hours, 7 days a week.

#### Account Management Infoline—13 11 42

For information about outstanding lodgment or payment obligations in relation to activity statements, PAYG withholding, income tax, or fringe benefits tax.

This service operates from 8.00am to 6.00pm Monday to Friday, except public holidays.

The website at [www.ato.gov.au](http://www.ato.gov.au) gives access to business tax information 24 hours, 7 days a week.

#### Personal Tax Infoline—13 28 61

This infoline is for non-business tax questions.

#### Translating and Interpreting Service—13 14 50

If you do not speak English and need help on tax matters, this service sets up a three-way conversation between you, an interpreter and a tax officer.

#### Hearing or speech impairment

If you have access to appropriate TTY or computer, phone **13 36 77**. For Speech to Speech relay, phone **1300 555 727**. You will need to quote one of the infolines listed on this page. The relay service will then connect you with a tax officer.



Day Month Year **to** Day Month Year

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

**Print one letter or number in each box.**

**Is a payment due?** ☐ Print **Y** for yes or **N** for no

**Is a refund due?** ☐ Print **Y** for yes or  
**N** for no

**Tax file number (TFN)**

[illegible][illegible]

Suburb  
or town  
State

[illegible]

Suburb  
or town  
State

[illegible]

Suburb  
or town  
State

[illegible]

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B O D Y   C O R P O R A T E

Industry code **B** **7** **7** **2** **0** **0**

Resident **C1** **X**Strata title **D4** **X**

## Income

[illegible]

**Total profit or loss—equal to Operating profit or loss** T [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] .00 / F [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

## Taxable income or loss T 0 0 0 0 0 0 0 0 0 0 . 00 / F

11 **N** **N** F 18 **X** **N** 19 **Y** **N** 20 **Z** **N** 21 **O** **N** 22 **P** **N** 23 **I** **N** F

Subtract the amount at label **R** from the amount at label **B**.

[illegible]

**J**

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