Tax return for **individuals** 2009

Australian Government
Australian Taxation Office

1 July 2008 to 30 June 2009

Use *TaxPack 2009* to fill in this tax return. 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 8 of your tax return.

Are you an Australian resident? YES NO

Your sex Male Female

Your name
Print your full name.

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

Surname or family name

Given names

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

NO YES → Previous surname

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

Suburb or town

State Postcode Country if not Australia

Has this address changed since completing your last tax return?
Fill in the appropriate box then read on.

NO YES

Is your home address different from your postal address?

NO Read on.

YES Print your home address.

Suburb or town

State Postcode Country if not Australia

Your date of birth
If you were under 18 years old on 30 June 2009 you must complete item **A1** on page 6.

DAY MONTH YEAR

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

Your telephone number during business hours – If we need to ask you about your tax return, it is quicker by telephone.

Area code Telephone number

Will you need to lodge an Australian tax return in the future? YES DON'T KNOW NO FINAL TAX RETURN

It's faster and simpler to have your refund paid directly to your financial institution account.

Do you want your refund paid directly into your financial institution account?

YES Fill in 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.

NO Read on.

INCOME

1 Salary or wages — Your main salary and wage occupation

Payer's Australian business number | Tax withheld – do not show cents | Income – do not show cents

- .00 — **C** .00
- .00 — **D** .00
- .00 — **E** .00
- .00 — **F** .00
- .00 — **G** .00

2 Allowances, earnings, tips, director's fees etc — .00 — **K** .00

3 Employer 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 Employment termination payments (ETP)

Date of payment (Day / Month / Year)

Payer's ABN

.00 — Taxable component — **I** .00 TYPE

5 Australian Government allowances and payments like Newstart, Youth Allowance and Austudy payment — .00 — **A** .00

6 Australian Government pensions and allowances — .00 — **B** .00

You must also complete item **T2** or **T3** in **Tax offsets**.

7 Australian annuities and superannuation income streams — .00

- **Taxable component** — Taxed element — **J** .00
- Untaxed element — **N** .00
- **Lump sum in arrears – taxable component** — Taxed element — **Y** .00
- Untaxed element — **Z** .00

8 Australian superannuation lump sum payments — .00 — TYPE

Date of payment (Day / Month / Year)

- **Taxable component** — Taxed element — **Q** .00
- Payer's ABN — Untaxed element — **P** .00

9 Attributed personal services income — .00 — **O** .00

TOTAL TAX WITHHELD $ .00 ← **For items 1 to 9 add up all the amounts in the tax withheld column.**

10 Total reportable fringe benefits amounts — **W** .00

11 Gross interest — If you are a non-resident make sure you have printed your country of residence on page 1.

Gross interest **L** .00

Tax file number amounts withheld from gross interest **M** .

12 Dividends

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

- Unfranked amount **S** .00
- Franked amount **T** .00
- Franking credit **U** .00

Tax file number amounts withheld from dividends **V** .

Only used by taxpayers completing the *Tax return for individuals (supplementary section) 2009*

I Transfer the amount from **TOTAL SUPPLEMENT INCOME OR LOSS** on page 11 and write it here. $ .00 LOSS

TOTAL INCOME OR LOSS — **Add up all the income amounts and deduct any loss amount in the right-hand column.** $ .00 LOSS

Attach here all documents that *TaxPack 2009* and *TaxPack 2009 supplement* tell you to attach.
Do not send in your tax return until you have attached all requested attachments.

DEDUCTIONS

You must read the Deductions section in *TaxPack 2009* if you are claiming deductions for expenses that relate to your work as an employee at items D1–D6.

Deductions – do not show cents

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	Cost of managing tax affairs	M	.00	

Only used by taxpayers completing the *Tax return for individuals (supplementary section) 2009*

D Transfer the amount from **TOTAL SUPPLEMENT DEDUCTIONS** on page 11 and write it here. $ .00

TOTAL DEDUCTIONS Add up all the deduction amounts at items **D1** to **D**. $ .00

SUBTOTAL TOTAL INCOME OR LOSS less TOTAL DEDUCTIONS $ .00 LOSS

LOSSES

L1 Tax losses of earlier income years

Primary production losses carried forward from earlier income years	Q	.00	Primary production losses claimed this income year	F	.00
Non-primary production losses carried forward from earlier income years	R	.00	Non-primary production losses claimed this income year	Z	.00

TAXABLE INCOME OR LOSS

If you were not required to complete **L1** write the amount from **SUBTOTAL** here. $ .00 LOSS

If you were required to complete **L1** you must read the Taxable income or loss section in *TaxPack 2009.*

Make sure that you complete item M2 on page 5.

TAX OFFSETS

Tax offsets – do not show cents

T1 **Spouse (without dependent child or student), child-housekeeper or housekeeper**

To claim the spouse tax offset you must also complete **Spouse details – married or de facto** on pages 6–7. Separate net income of your spouse must be shown on page 7, not here.

Child-housekeeper's separate net income **V** ,.00

P ,.00 CLAIM TYPE

T2 **Senior Australians (includes age pensioners, service pensioners and self-funded retirees)**

If you had a spouse during 2008–09 you must also complete **Spouse details – married or de facto** on pages 6–7.

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

N TAX OFFSET CODE

Y VETERAN CODE

T3 **Pensioner**

If you completed item **T2 Senior Australians** above **DO NOT** complete this item.

If you had a spouse during 2008–09 you must also complete **Spouse details – married or de facto** on pages 6–7.

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

O TAX OFFSET CODE

T VETERAN CODE

T4 **Australian superannuation income stream** **S** ,.00

T5 **Private health insurance**

You must also complete **Private health insurance policy details** below.

Amount of refundable tax offset not previously claimed by way of reduced private health insurance premiums **G** ,.00

T6 **Education tax refund** **L** ,.00

Number of primary school students **W**

Number of secondary school students **X**

T7 **Ongoing baby bonus claim**

Number of eligible days **H** CODE

First-time baby bonus claimants and all transferees must use the *Baby bonus instructions and claim 2009*.

Only used by taxpayers completing the *Tax return for individuals (supplementary section) 2009*

T Transfer the amount from **TOTAL SUPPLEMENT TAX OFFSETS** on page 12 and write it here. $,.00

TOTAL TAX OFFSETS **Add up all the tax offset amounts at items T1, T4, T5, T6 and T.** **U** $,.00

PRIVATE HEALTH INSURANCE POLICY DETAILS

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

Health insurer ID	Membership number	Type of cover
B	C	
B	C	
B	C	

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 *TaxPack 2009* to work out if you are eligible to claim.

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**

If you have completed item **M1** and had a spouse during 2008–09 you must also complete **Spouse details – married or de facto** on pages 6–7.

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 *TaxPack 2009*.

For the **whole** period 1 July 2008 to 30 June 2009 were **you** and **all** of your dependants (including your spouse) – if you had any – covered by private patient **hospital** cover?

NOTE
For this year only:
For the purposes of answering this question, if you were covered by a health insurance policy that provided private patient hospital cover (see *TaxPack 2009* page 86 for information on what is private patient hospital cover) during any part of the period 1 July to 31 December 2008 and you continued to be covered by that policy on 1 January 2009 then the law treats you as having held private patient hospital cover for the whole of the period 1 July to 31 December 2008.

E
YES — You **must** complete **Private health insurance policy details** on page 4. You have now finished this item.
NO — Read on.

For the whole of 2008–09 were you:
- **a single person** – without a dependent child or children – and your taxable income for MLS purposes (including your total reportable fringe benefits amounts) was $70,000 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 taxable income for MLS purposes (including the total reportable fringe benefits amounts) of you and your spouse (if you had one) was $140,000 (plus $1,500 for each dependent child after the first) or less?

NO — You may have to pay the surcharge. Read **M2 Medicare levy surcharge** in *TaxPack 2009*.
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 2008 to 30 June 2009
- **365** when you do **not** have to pay the surcharge for the whole period 1 July 2008 to 30 June 2009
- **the number of days** you do **not** have to pay the surcharge for part of the period 1 July 2008 to 30 June 2009.

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

Number of dependent children **D**

If you had a spouse during 2008–09 complete **Spouse details – married or de facto** on pages 6–7.

If you were covered by private patient hospital cover at any time during 2008–09 you **must** complete **Private health insurance policy details**. Read the Private health insurance policy details section in *TaxPack 2009*.

Make sure you sign the *Taxpayer's declaration* on page 8.

ADJUSTMENTS

A1 **Under 18**

If you were under 18 years old on 30 June 2009 you must complete this item or you may be taxed at a higher rate. Read **A1 Under 18** in *TaxPack 2009* for more information.

J ,   .00 TYPE

A2 **Part-year tax-free threshold**

Months eligible for threshold N

Date Day Month Year

SPOUSE DETAILS – MARRIED OR DE FACTO

If you completed any of the items listed below, and you had a spouse during 2008–09, or if you consent to use part or all of your 2009 tax refund to repay your spouse's Family Assistance Office (FAO) debt, you must complete **Spouse details – married or de facto**. We need the information included in this section to assess your tax accurately.

Did you complete any of the following items or do you consent to use part or all of your 2009 tax refund to repay your spouse's FAO debt?

T1	Spouse (without dependent child or student) tax offset
T2	Senior Australians tax offset
T3	Pensioner tax offset
M1	Medicare levy reduction or exemption
M2	Medicare levy surcharge – and you printed X in the **NO** box at E
T8	Superannuation contributions on behalf of your spouse (on the supplementary section of the tax return)

NO You do not need to complete this section. Go to page 8.

YES You must complete this section. Complete the information required below then go to page 8.

Your spouse's name

If you had more than one spouse during 2008–09 print the name of your spouse on **30 June 2009** or your last spouse.

Surname or family name

Given names

Your spouse's date of birth K Day Month Year

Your spouse's sex Male Female

Period you had a spouse – married or de facto

Did you have a spouse for the full year – 1 July 2008 to 30 June 2009? L YES NO

If you did not have a spouse for the full year, write the dates you had a spouse between 1 July 2008 and 30 June 2009.

From
M Day Month Year

To
N Day Month Year

Make sure you have checked on page 6 that you need to complete **Spouse details – married or de facto**.

The information on this page relates to your spouse's income. The following list shows which details you need to complete.

If you have completed:

item **T1**	complete **R**
item **T2** or **T3**	complete **O**, **T**, **P** and **Q**
item **M1** (**V** or **W**)	complete **O**
item **M1** (**Y** only)	complete **O** if you had a spouse on 30 June 2009
item **M2** and you printed X in the **NO** box at **E**	complete **O**, **T**, **U** and **S** if you had a spouse for all of 2008–09 or your spouse died during the year
item **T8**	complete **O** and **S**.

For any of the following that you are required to complete, if the amount is zero, do not leave blank – write **0**.

Spouse's 2008–09 taxable income **O** , , .00

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** , .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

Australian Government pensions and allowances are listed at question **6** in *TaxPack 2009*.

Amount of Australian Government pensions and allowances that your spouse received in 2008–09 (not including **exempt pension** income) **P** , .00

Exempt income is listed at pages 96–8 in *TaxPack 2009*.

Amount of any exempt pension income that your spouse received in 2008–09 (make sure you only include your spouse's **exempt pension** income) **Q** , .00

See Dependants and separate net income in *TaxPack 2009*.

Your spouse's 2008–09 **separate net income** **R** , .00

Family Assistance Office consent – Complete this section only if you consent to use part or all of your 2009 tax refund to repay your spouse's Family Assistance Office (FAO) 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 benefit claimant on 30 June 2009 **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 the FAO – **and**
- your spouse has a debt due to the FAO or expects to have a FAO debt for 2009 **and**
- you expect to receive a refund for 2009 **and**
- you consent to use part or all of your refund to repay your spouse's FAO debt.

Do you consent to use part or all of your 2009 tax refund to repay your spouse's FAO debt?

YES → Your spouse's CRN **Z**

NO You do not need to complete this section. Go to page 8.

I consent to the Tax Office using part or all of my 2009 tax refund to repay any FAO debt of my spouse, whose details I have provided above. I have obtained my spouse's permission to quote their CRN.

Your signature for FAO consent purposes only

Date Day Month Year

If you are completing the supplementary section (pages 9–12) 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) 2009*? Read Will you need *TaxPack 2009 supplement?* in *TaxPack 2009* to find out.

NO Go to question 2. YES Attach pages 9–12 to this page.

2 Has *TaxPack 2009* or *TaxPack 2009 supplement* asked you to attach the following?

a. Any attachments relating to specific questions – to page 3 of your tax return NO ☐ YES ☐

b. *Business and professional items schedule for individuals 2009* – to page 3 of your tax return NO ☐ YES ☐

Make sure you have also attached all other documents that *TaxPack 2009* and *TaxPack 2009 supplement* tell you to.

Privacy

The Tax Office is authorised by the *Taxation Administration Act 1953* to request you to quote your tax file number (TFN). It is not an offence not to quote your TFN. However, your assessment may be delayed if you do not quote your TFN.

The Tax Office is also authorised by the *Income Tax Assessment Act 1936*, the *Income Tax Assessment Act 1997* and the *A New Tax System (Family Assistance) (Administration) Act 1999* to ask for the other 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 as authorised in taxation law – for example, benefit payment agencies such as Centrelink, the Department of Education, Employment and Workplace Relations, and the Department of Families, Housing, Community Services and Indigenous Affairs; law enforcement agencies such as state and federal police; and other agencies such as the Child Support Agency, the Australian Bureau of Statistics and the Reserve Bank of Australia. The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this tax return to maintain the integrity of the register.

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 2008–09
- I have completed and attached the supplementary section, schedules and other attachments – as appropriate – that *TaxPack 2009* 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.

DAY		MONTH		YEAR			

Date

The Tax Office will issue your assessment based on your tax return. However, the Tax Office 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 **www.ato.gov.au/notices**

Use the pre-addressed envelope provided with *TaxPack 2009* to lodge your tax return.

For more information, read page 113 in *TaxPack 2009*.