

Business and professional **2009** items schedule for **individuals**

Australian Government 1 J

Australian Taxation Office

1 July 2008 to 30 June 2009

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 \underline{X} in appropriate boxes. Complete your details carefully to avoid delays in processing your tax return.

You must read the publication *Business and professional items 2009* before you can complete this schedule and items 13, 14, 15 or 16 on your *Tax return for individuals (supplementary section) 2009*.

Your tax file number (TFN)				acy note in the <i>Taxpaye</i> n page 8 of your <i>Tax re</i> s 2009.	
Your name Print your full name.	Title – for examp Mr, Mrs, Ms, M Surname family na Given nam					
P1 Personal service	. ,	Did you receive any personal services income?	NO	Go to item P2 .	YES Go to part A	
PART A	Did y	ou satisfy the results test?	P NO	Read on.	YES Go to item P	2 2.
Have you re that was	eceived a personal services s in force for the whole of th	business determination(s) ne period you earned PSI?	C NO	Read on.	YES Go to item P	2 2.
Did yc	ou receive 80% or more of y	our PSI from one source?	Q NO	Read on.	YES Go to part B	5.
If you received less the you satisfied any of the Print \overline{X} in the appropriate the print \overline{X} in the second	han 80% of your PSI from e he following personal servic oriate boxes.	each source for the whole o ses business tests, indicate	of the period which busir	you earned PSI a ness test(s) you sa	nd tisfied.	
Unrelated	Employment test	E1 🗌	Business premi	ses test F1		
If you printed 🗙 at 🛽	D1, E1 or F1 go to item F	2 on page 2; otherwise go	o to part B.			
PART B Do not show amoun	ts at part R	PSI – voluntary agreement	M	,	00.	
that were subject to withholding. Show th	foreign resident	PSI – where Australian siness number not quoted	N	,,	.00	
		PSI – labour hire or other specified payments	0	,,	00.	
		PSI – other	J	,,	.00	
	De	eductions for payments to sociates for principal work	K	, , , , , , , , , , , , , , , , , , , ,	00.	
		Total amount of other deductions against PSI		,,	.00	
	Net PSI (M + N	+ O + J) less (K + L)	A	,		
Transfer the amount	at A above to A item 14	on nade 9 of your tax retur	n Complete	items P2 and P3		

Iransfer the amount at A above to A item 14 on page 9 of your tax return. Complete items P2 ar Do not show at item P8 any amount you have shown at part B of item P1.

P2 Description of main be or professional activity	usiness V															
Tax Office A																
P3 Number of business a	ctivities	В														
P4 Status of business	Print X in the appropri	_	X.													
	Ceased business		4													
C	ommenced business															
P5 Business name of mai Australian business n	n business and umber (ABN)															
	ABN	1														
P6 Business address of main business																
	Suburb or towr	ם ו														
	State	•									Po	ostco	ode	D		
P7 Did you sell any goods services using the interview	6 Or Arnet?	Q	YES		NC)										
		_									 					
P8 Business income and	expenses															
INCOME Primar	y production		N	on-p	rima	ry pr	oduc	tion				т	otal	s		
Gross payments where Australian business C, , , , , , , , , , , , , , , , , ,	œ	i I		,[] [] ,			.00		,[],[¢	90
Gross payments subject A , , , , , , , , , , , , , , , , , ,	,œ	i E	3	,[] [] ,			.00		,[],[(90
Gross payments – E , , , , , , , , , , , , , , , , , ,	œ	1		,[] [,			00		,[],	(3 0
Gross payments – N , , , , , , , , , , , , , , , , , ,	œ	i 🕻		,[] [],			00		,[],[¢	90
Assessable G , , , , , , , , , , , , , , , , , ,	œ		1	,[] [],			.00	TYPE	,[],[¢	90
Other business I,	œ			,[] [] ,			00		,[],[¢	30
		į		,[.00		,[],	¢	3 0

P8 Business income and expenses – continued

	Drimon, production		Non primary production		Totolo	
Opening stock	Primary production	.00	Non-primary production	.00 K	Totals	Ø
Purchases and other costs		.00		.00 L		Ø
Closing stock		.00		.00 M		ТУРЕ
Cost of sales (K + L) less M		.00		.00		0
Foreign resident withholding expenses		.00		00		0
Contractor, sub-contractor and		.00		.00 F		Ø
commission expenses Superannuation expenses		.00		.00 G		Ø
Bad debts		.00		.00		
Lease expenses		.00		.00 J		Ø
Rent expenses		.00		.00 K		Ø
Interest expenses within Australia		.00		.00 Q		Ø
Interest expenses overseas		.00		.00 R		Ø
Depreciation expenses		.00		.00 M	,,ø	
Motor vehicle expenses		.00		.00 N	<u>.</u> ø	
Repairs and maintenance		.00		.00 00.	<u></u> ø	Ø
All other expenses		.DØ		.00 P	<u> </u>	Ø
TOTAL EXPENSES		.00 T]·ØØ		0
EXPENSES Add].ØØ	,,,Q	0
EXPENSES Add	Lange Andread States and States a		Non-primary production	.00	,,,⊙ Totals	0
EXPENSES Add RECONCIL Deduction for environmental	IATION ITEMS		Non-primary production).06 V	نے نے سےونے نے سےونے سے	
EXPENSES Add RECONCIL Deduction for environmental protection expenses	IATION ITEMS		Non-primary production		Totals	Ø
EXPENSES Add Add RECONCIL Deduction for environmental protection expenses Section 40-880	IATION ITEMS Primary production	.90	Non-primary production].00 V		0
EXPENSES Add RECONCIL Deduction for environmental protection expenses Section 40-880 deduction Business deduction for project pool Small business and general business	IATION ITEMS Primary production	.00	Non-primary production).00 V].00 A		0
EXPENSES Add RECONCIL Deduction for environmental protection expenses Section 40-880 deduction Business deduction Business adduction Small business and general business tax break Landcare operations nd business deduction	IATION ITEMS Primary production	.90 .90].00 V].00 A].00 L		0 0 0
EXPENSES Add RECONCIL Deduction for environmental protection expenses Section 40-880 deduction Business deduction for project pool Small business and general business tax break Landcare operations ind business deduction for decline in value of water facility Income reconciliation	IATION ITEMS Primary production	.90 .90 .90].00 V].00 A].00 L].00 F].00 W		0 0 0 0
EXPENSES Add RECONCIL Deduction for environmental protection expenses Section 40-880 deduction Business deduction for project pool Small business and general business tax break Landcare operations nd business deduction for decline in value of water facility Income reconciliation adjustments	IATION ITEMS Primary production	.00 .00 .00 .00].06 V].06 A].06 L].06 F].06 W		
EXPENSES Add RECONCIL Deduction for environmental protection expenses Section 40-880 deduction Business deduction for project pool Small business and general business tax break Landcare operations ind business deduction for decline in value of water facility Income reconciliation adjustments	IATION ITEMS Primary production	.90 .90 .90].00 V].00 A].00 L].00 F].00 W		
EXPENSES Add RECONCIL Deduction for environmental protection expenses Section 40-880 deduction Business deduction for project pool Small business and general business tax break Landcare operations nd business deduction for decline in value of water facility Income reconciliation adjustments	IATION ITEMS Primary production	.00 .00 .00 .00].06 V].06 A].06 L].06 F].06 W		
EXPENSES	IATION ITEMS Primary production	.00 .00 .00 .00 .00].00 V].00 A].00 L].00 F].00 F].00 W].00 X].00 H		

BUSINESS AND PROFESSIONAL ITEMS SCHEDULE FOR INDIVIDUALS 2009

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 are completing this item because you have
ACTIVITY 1	deferred non-commercial business losses, you must also complete item 16 on your tax return.
Description D D D D D D D D D D D D D D D D D D D	
Tax Office	F Partnership Sole trader
Type of loss G	Reference C Y I I for code 5 C Y I I
Deferred non-commercial H business loss from a prior year	,,00 Net loss 1,,00
ACTIVITY 2	
Description J	
Tax Office K	Code YEAR NUMBER
Type of loss	Reference C Y I I I for code 5 C Y I I I
Deferred non-commercial N business loss from a prior year	
ACTIVITY 3	
Description P	
Tax Office Q	R Partnership Sole trader
Type of loss S	Reference for code 5
Deferred non-commercial business loss from a prior year	
P10 Small business entity deprecia	ating assets For completion by small business entities only. Small business entities using this concession are not required to complete a <i>Capital allowances</i> schedule 2009.
Deduction for low-cost	
assets (less than \$1,000)	
assets (less than 25 years)	
assets (25 years or more) 🔛 🛄 Write the depreciation deductions, not	
Other business and professional ite	
P11 Trade debtors E	P16 Other depreciating J
P12 Trade creditors F	assets first deducted
Total salary and	of intangible D ,
Payments to	
persons	
P15 Intangible I ,	, OO P19 Trading stock P , OO P19 election – print Y for
assets first deducted	yes or leave blank
TAXPAYER'S SIGNATUR	E When you have completed this schedule, complete the time taken, sign and date below.
Hours taken to prepare and complete t	his schedule S
Signature	Date Date Date

Check that you have included your personal details on this schedule. Attach this schedule to page 3 of your *Tax return for individuals 2009.* You will receive your correct entitlement only if this schedule is attached.