Individual tax return 2000—tax agents
1 July 1999 to 30 June 2000

NAT 1371-5.2000

Privacy: It is not an offence not to quote your tax file number (TFN). However, your TFN helps the Australian Taxation Office (ATO) to correctly identify your tax records. The ATO is authorised by the *Income Tax Assessment Act 1936* (ITAA 1936) and the *Income Tax Assessment Act 1997* (ITAA 1997) to ask for information in this tax return. We need this information to help us to administer the tax laws. We may give some of this information to other government agencies authorised by law to receive it, including Centrelink and the departments of Family and Community Services; Veterans' Affairs; and Education, Training and Youth Affairs.

Are you an Australian resident? Print **Y** for yes or **N** for no.

Tax file number

Have you included any attachments—other than group certificates and income tax credit vouchers? Print **Y** for yes or **N** for no.

Your name Title—for example, Mr, Mrs, Ms, Miss

Your sex—print **X** in the relevant box Male Female

Surname or family name

Given names

Has any part of your name changed since completing your last tax return? Print **Y** for yes or **N** for no. If yes, print previous surname.

Your current postal address

Suburb or town State Postcode

Has your postal address changed since completing your last tax return? Print **Y** for yes or **N** for no. Country—if not Australia

Your home address
If the same as your current postal address, print **AS ABOVE**.

Suburb or town State Postcode

Country—if not Australia

Your date of birth
If you were under 18 years of age on 30 June 2000 you must complete item **A1** on this tax return.

Day Month Year

Final tax return
If you know this is your final tax return, print **FINAL**.

Your daytime telephone number Area code Telephone number

Your spouse's name Surname or family name

Given names

Electronic funds transfer (EFT)

Do you want to use EFT for your refund this year? Print **Y** for yes or **N** for no. BSB number Account number

If yes complete the account details—do not provide details if they are the same as last year. Account name

F

Taxpayer's declaration

Read and sign the declaration after completing your tax return, including the supplementary section and schedules if applicable.

I declare that all the information I have given in this tax return, including the supplementary section and schedules—if applicable—is true and correct, AND:

- I have shown all my income—including net capital gains—for tax purposes for the year of income as required by ITAA 1936 and ITAA 1997
- 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, rebates and family tax assistance (FTA)
- I have completed item M2—Medicare levy surcharge and
- I have obtained the consent of my spouse to quote their TFN where this is given to support a claim for FTA.

Signature

Date Day Month Year

F

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

IN-CONFIDENCE—when completed

Tax agent's certificate—refer to the *Individual tax return 2000 instructions—tax agents*

I,

having charged a fee for preparing or assisting in the preparation of this return, hereby certify that this return has been prepared in accordance with the information supplied by the taxpayer.

Agent's signature	Date			Client's reference
	Day	Month	Year	

Contact name	Agent's telephone number		Agent's reference number
	Area code	Telephone number	

Income

1 Gross salary or wages shown on group certificates

Main salary or wage occupation

Occupation code **X**

	Tax instalments deducted		Income—do not show cents
Name of employer from each group certificate	$	c	
			C .✕
			D .✕
			E .✕
			F .✕
			G .✕

2 Allowances, earnings, tips, director's fees, etc.
K .✕

3 Lump sum payments
Amount A in lump sum payments box **R** .✕

5% of amount B in lump sum payments box **H** .✕

4 Eligible termination payments
Taxable amount other than excessive component **I** .✕

Excessive component **N** .✕

5 Youth allowance, Newstart, sickness allowance or special benefit, austudy payment or other educational or training allowances or payments
A .✕

6 Commonwealth of Australia government pensions and allowances
B .✕/

Rebate code

If you had a spouse during 1999–2000 and you have written any of the following code letters; **A, M, E** or **F** in the rebate code box complete **Spouse details—married or de facto** on page 7.

7 Other Australian pensions or annuities—including superannuation pensions
Type **J** .✕

Total tax instalments deducted Add up the ❭ boxes. **$**

Page 3

Attach all requested attachments here. Place the employee's tax return copy of your group certificates on top followed by any income tax credit vouchers and then other attachments.

8 Total reportable fringe benefits amounts W [.✕]

9 Gross interest

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

Gross interest L [.✕]

Tax file number (TFN) amounts M [   ]

10 Dividends

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

Unfranked amount S [.✕]

Franked amount T [.✕]

TFN amounts V [   ]

Imputation credit U [.✕]

I Only used by taxpayers completing the supplementary section
Transfer the amount from **TOTAL SUPPLEMENTARY SECTION INCOME OR LOSS** on page 9 and write it here. [.✕]/[ ]

TOTAL INCOME OR LOSS Add up income amounts and deduct any loss amount in the boxes. [.✕]/[ ] F

Deductions

D1 Work related car expenses A [.✕]/[ ] Claim type

D2 Work related travel expenses B [.✕]

D3 Work related uniform, occupation specific or protective 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 Interest and dividend deductions I [.✕]

D7 Gifts or donations J [.✕]/[ ] Claim type

D8 Deductible amount of undeducted purchase price (UPP) of an Australian pension or annuity. Deductible amount of UPP of foreign pensions or annuities is dealt with on page 10. L [.✕]

D9 Cost of managing tax affairs M [.✕]

D Only used by taxpayers completing the supplementary section
Transfer the amount from **TOTAL SUPPLEMENTARY SECTION DEDUCTIONS** on page 10 and write it here. [.✕]

TOTAL DEDUCTIONS Items **D1** to **D**—add up the boxes [.✕]

SUBTOTAL TOTAL INCOME OR LOSS less TOTAL DEDUCTIONS [.✕]/[ ]

D10 Tax losses of earlier income years deducted this year Primary production F [.✕]

Non-primary production Z [.✕]

TAXABLE INCOME OR LOSS Subtract item **D10** amounts from amount at **SUBTOTAL** $ [.✕]/[ ]

Rebates/tax offsets

R1 Spouse—married or de facto—child-housekeeper or housekeeper
If you had a spouse during 1999–2000 you must complete **Spouse details—married or de facto** on page 7.

P [ ] .✕ / [ ] Claim type

Child-housekeeper's separate net income **V** [ ] .✕

Basic parenting payment (partnered) **W** [ ] .✕

R2 Sole parent

Q [ ] .✕ / [ ] Claim type

R3 Low income aged persons—If you had a spouse during 1999–2000 you must complete **Spouse details—married or de facto** on page 7.

Claim type **N** [ ]

The Australian Taxation Office (ATO) will calculate the low income aged persons rebate if label N is completed. Refer to the *Individual tax return 2000 instructions—tax agents.*

R4 Superannuation contributions, annuity and pension

Personal undeducted superannuation contributions **T** [ ] .✕

Superannuation contributions, annuity and pension rebates **S** [ ] .✕ / [ ] Claim type

If you make a successful claim for the bonuses for older Australians the ATO will use the amount shown at label T to calculate your bonuses. Refer to the *Individual tax return 2000 instructions—tax agents.*

R5 30% private health insurance—You **must** complete **Private health insurance policy details**.

Amount of refundable rebate—not contributions **G** [ ] .✕

R Only used by taxpayers completing the supplementary section

Transfer the amount from **TOTAL SUPPLEMENTARY SECTION REBATES/TAX OFFSETS** on page 10 and write it here. [ ] .✕

TOTAL REBATES/TAX OFFSETS   Items **R1** to **R**—add up the \ boxes **U** [ ] .✕   **F**

Private health insurance policy details
You must provide the details for each policy if items R5 or M2 asked you to complete this question.

Health fund ID   Membership number   Type

B [ ] **F**   **C** [ ] / [ ] **F**

B [ ] **F**   **C** [ ] / [ ] **F**

B [ ] **F**   **C** [ ] / [ ] **F**

B [ ] **F**   **C** [ ] / [ ] **F**

Medicare levy related items

M1 Medicare levy reduction or exemption

If you complete this item and you had a spouse during 1999–2000 you must complete
Spouse details—married or de facto on page 7.

Reduction based on family income

Number of dependent children and students **Y** ▢

Exemption

Claim

Full 1.5% levy exemption—number of days **V** ▢ / ▢

type

Half 1.5% levy exemption—number of days **W** ▢

M2 Medicare levy surcharge (MLS)
THIS ITEM IS COMPULSORY.

If you do not complete this question you may be charged the full Medicare levy surcharge. Refer to the *Individual tax return 2000 instructions—tax agents*.

For the **whole** period 1 July 1999 to 30 June 2000, were **you** and **all** your dependants (including your spouse)—if you had any—covered by private patient HOSPITAL cover? **E** ▢ Print **Y** for yes or **N** for no.

If **yes**, you must complete **Private health insurance policy details** on page 4.
If **no**, read below.

If you are liable for the surcharge for the whole period 1 July 1999 to 30 June 2000 you **must** write **0** at label **A**.
If you are liable for the surcharge for part of the period 1 July 1999 to 30 June 2000 you **must** write the number of days you were **NOT** liable at label **A**.
If you are **NOT** liable for the surcharge for the whole period 1 July 1999 to 30 June 2000 you **must** write **366** at label **A**.

Number of days **NOT** liable for surcharge **A** ▢

Number of dependent children **D** ▢

If you had a spouse during 1999–2000, complete **Spouse details—married or de facto** on page 7.
If you were covered by private patient hospital cover at any time during 1999–2000 you **must** complete **Private health insurance policy details** on page 4.

Adjustments

A1 Under 18 excepted net income

J [_____ . _] **X** / [ ] Type

A2 Part-year tax-free threshold
You must read the information on **A2** in the *Individual tax return 2000 instructions—tax agents* before completing this item.

Date

Day	Month	Year

Months **N** [ ]

Income while a full-time student **O** [_____ . _] **X**

A3 Amount on which family trust distribution tax has been paid
You must read the information on **A3** in the *Individual tax return 2000 instruction—tax agents* before completing this item.

X [_____ . _] **X**

A4 Amount on which ultimate beneficiary non-disclosure tax was payable
You must read the information on **A4** in the *Individual tax return 2000 instructions—tax agents* before completing this item.

Z [_____ . _] **X**   F

A5 Family tax assistance (FTA)

> Only complete this item if you are eligible for FTA—refer to the *Individual tax return 2000 instructions—tax agents.*

If you had a spouse during 1999–2000 you must complete **Spouse details—married or de facto** on page 7.

Details of dependants for FTA purposes

Each dependent child must be under 18 during 1999–2000 and meet the income test—refer to the *Individual tax return 2000 instructions—tax agents.*

Given names of FTA dependant		Date of birth Day Month Year		Full care Number of nights		Shared care single period Number of nights you provided care		Number of nights others provided care		Shared care multiple periods Number of nights you provided care	
1	**A**		**B**		**C**		**D**		**E**		F
2	**A**		**B**		**C**		**D**		**E**		F
3	**A**		**B**		**C**		**D**		**E**		F
4	**A**		**B**		**C**		**D**		**E**		F
5	**A**		**B**		**C**		**D**		**E**		F

Maximum number of FTA dependent children cared for at any one time from 1 July 1999 to 30 June 2000 inclusive **F** [ ]

Number of nights you provided care for one or more dependent children under 5 years of age from 1 July 1999 to 30 June 2000 inclusive—maximum of 366 nights **G** [ ]

Family tax payment (FTP) details

Amount of FTP received from Centrelink for the dependent children for whom you are claiming FTA. This FTP may have been received by you, your spouse, or another person living with you.

Part A **H** [_____ . _] **X**

Part B **I** [_____ . _] **X**

Spouse details—married or de facto

Only provide these details if you had a spouse—married or de facto—during 1999–2000 and you completed any of the following items: **6 (and at label B you printed rebate code A, M, E or F), R1, R3, M1, M2 (and at label E you printed N), A5, R6 (supplementary section).**

It is not an offence not to quote your spouse's tax file number (TFN). However, the TFN will assist us to process your claim. The TFN may be used to confirm your spouse's income. If you cannot provide their TFN, please provide their date of birth.

Spouse's TFN—only complete if you are claiming family tax assistance **J**

Spouse's date of birth **K** | Day | Month | Year

Did you have a spouse for the full year 1 July 1999 to 30 June 2000? **L** Print **Y** for yes or **N** for no.

If you did not have a spouse for the full year, write the dates you had a spouse between 1 July 1999 and 30 June 2000.

From **M** | Day | Month | Year

To **N** | Day | Month | Year

For any of the following that you are required to complete, if the amount is zero, write **0.**

You only need to complete spouse's taxable income if any of the following conditions apply:
– You had a spouse on 30 June 2000 AND you completed one or more of items **M1** (label **Y** only) and **A5.**
– You had a spouse for all of 1999–2000 AND at label **E** item **M2** you printed **N.**
– You had a spouse for any part of the year AND you completed one or more of items **6, (and you printed A, M, E** or **F** in the rebate code box at label **B), R3, R6** and **M1** (label **V** or **W).**

You only need to complete spouse's share of trust income if it has not been included in spouse's taxable income and any of the above conditions relating to **R3, M2** and **A5** apply to you. Refer to the *Individual tax return 2000 instructions—tax agents.*

Spouse's 1999–2000 taxable income **O** .× Source code

Source code only applies if you completed item **6.**

Spouse's share of trust income on which the trustee is assessed under section 98 and which has not been included in spouse's taxable income. **T** .×

If you had a spouse for all of 1999–2000 and at label **E**, item **M2** you printed **N**, show any 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** .×

Show your spouse's total reportable fringe benefits amounts if you had a spouse for all of 1999–2000 and at label **E**, item **M2** you printed **N**, or you had a spouse at any time during 1999–2000 and you completed item **R6. S** .×

If you completed item **A5** show the amount of any Commonwealth of Australia government payments—listed at items **5** or **6** in the *Individual tax return 2000 instructions—tax agents*—included in your spouse's taxable income. Do not include family tax payment. **P** .×

If you completed item **6** show the amount of any exempt pension income received by your spouse in 1999–2000. **Q** .×

If you completed item **R1**, show your spouse's 1999–2000 separate net income. **R** .× **F**

For further information regarding the completion of these labels, refer to the *Individual tax return 2000 instructions—tax agents.*

Supplementary section

> Refer to the **Business and professional items** section of the *Individual tax return 2000 instructions—tax agents* and complete the *Business and professional items schedule 2000—tax agents* on page 11 before you complete item **12**.

Income
11 Partnerships and trusts
Primary production

Distribution from partnerships **N** [.×] / [ ]

Distribution from trusts **L** [.×] / [ ]

Landcare operations and water conservation/conveying expenses **I** [.×]

Other deductions relating to distribution **X** [.×]

Net primary production distribution [.×] / [ ]

Non-primary production

Distribution from partnerships, less foreign income **O** [.×] / [ ]

Distribution from trusts, less net capital gains and foreign income **U** [.×] / [ ]

Landcare operations expenses **J** [.×]

Other deductions relating to distribution in labels O and U **Y** [.×]

Net non-primary production distribution [.×] / [ ]

- Distributions of net capital gains must be included at item 14.
- Distributions of foreign income must be included at item 15 or 16.

Share of credits from income

Share of prescribed payments system credit **P** [.×]

Share of reportable payments system credit **Z** [.×]

Share of imputation credit from franked dividends **Q** [ ]

Share of credit for tax file number amounts deducted from interest, dividends, and unit trust distributions **R** [ ]

Share of credit for tax paid by trustee **S** [ ]

Income tax credit vouchers relating to partnership or trust distributions **A** [ ]

12 Net income or loss from business

Primary production—transferred from **Y** on your *Business and professional items schedule 2000—tax agents* **B** [.×] / [ ]

Non-primary production—transferred from **Z** on your *Business and professional items schedule 2000—tax agents* **C** [.×] / [ ]

Prescribed payments system credit **D** [.×]

Reportable payments system credit **W** [.×]

13 Net income equalisation and/or farm management deposits or withdrawals

E [.×] / [ ]

Tax withheld on withdrawals of income equalisation and/or farm management deposits **F** [ ]

F

14 Capital gains

Total current year capital gains **H** [.XX] Type [ ]

Total current year capital losses applied **G** [.XX] Type [ ]

Prior year net capital losses applied **X** [.XX]

Net capital gains **W** [.XX]

Pre-announcement net capital gain amount **V** [.XX]

Modified net capital gain amount **Z** [.XX]

Net capital losses carried forward **R** [.XX]

Capital gains tax small business roll-over amount **S** [.XX]

Capital gains tax small business retirement exemption amount **T** [.XX]

15 Foreign entities

Did you have either a direct or indirect interest in a controlled foreign company (CFC)? **I** [ ] Print **Y** for yes or **N** for no.

CFC income **K** [.XX]

Have you **ever**, either directly or indirectly, caused the transfer of property—including money—or services to a non-resident trust estate? **A** [ ] Print **Y** for yes or **N** for no.

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

Did you have an interest in a foreign investment fund (FIF) or a foreign life assurance policy (FLP)? **J** [ ] Print **Y** for yes or **N** for no.

FIF and FLP income **C** [.XX]

16 Foreign source income and foreign assets or property

Assessable foreign source income **E** [.XX]

Net foreign employment and net foreign pension or annuity income without an undeducted purchase price **L** [.XX] Type [ ]

Net foreign pension or annuity income with an undeducted purchase price **D** [.XX]

Other net foreign source income **M** [.XX]

Exempt foreign employment income **N** [.XX]

Foreign tax credits **O** [ ]

During the year did you own, or have an interest in, assets located outside Australia which had a total value of AUD $50 000 or more? **$** [ ] Print **Y** for yes or **N** for no.

F

17 Rent

Gross rent **P** [.XX]

Interest deductions **Q** [.XX]

Special building write-off **F** [.XX]

Other rental deductions **U** [.XX]

Net rent (label **P** less labels **Q**, **F** and **U**) [.XX] / [ ]

18 Bonuses from life insurance companies and friendly societies

W [.XX] / [ ] Claim type

19 Other income—not shown elsewhere on your tax return

Type of income — Category 1 [ ] **Y** [.XX]

Category 2 [ ] **V** [.XX]

Tax instalments deducted— lump sum payments in arrears **E** [ ]

Taxable professional income **Z** [.XX]

F

TOTAL SUPPLEMENTARY SECTION INCOME OR LOSS

Add up income amounts and deduct any loss amounts in the **/** boxes. [.XX] / [ ]

Transfer this amount to page 3 at **I** ◄

Deductions

D11 Australian film industry incentives   **G** |_____.___|

D12 Deductible amount of undeducted purchase price of a foreign pension or annuity   **Y** |_____.___|

D13 Non-employer sponsored superannuation contributions

Full name of fund |_____| Policy number |_____| **H** |_____.___|

D14 Other deductions—not claimable at items D1 to D13

Description of claim |_____|

Election expenses   **E** |_____.___|

Other deductions   **J** |_____.___|

TOTAL SUPPLEMENTARY SECTION DEDUCTIONS

Items **D11** to **D14**—add up the ▮ boxes and transfer this amount to **D** on page 3 |_____.___|

Rebates/tax offsets

R6 Superannuation contributions on behalf of your spouse
You must also complete **Spouse details—married or de facto** on page 7.

Contributions paid |_____.___| **A** |_____.___|

R7 Zone or overseas forces   **R** |_____.___|

R8 20% rebate on net medical expenses over $1250   **X** |_____.___|

R9 Parent, spouse's parent or invalid relative   **B** |_____.___|

R10 Landcare and water facility   Landcare and water facility tax offset claimed   **M** |_____.___| / |_| Claim type

Landcare and water facility tax offset brought forward from earlier years   **T** |_____.___|

R11 Other rebates/tax offsets   **C** |_____.___| / |_| Claim type

If you are entitled to a low income rebate, do not write it anywhere on your tax return. The ATO will calculate it for you. Refer to the *Individual tax return 2000 instructions—tax agents*.

TOTAL SUPPLEMENTARY SECTION REBATES/TAX OFFSETS

Items **R6** to **R11**—add up the ⟍ boxes |_____.___|

Transfer this amount to **R** on page 4 ◄

Other credits for tax paid

C1 Income tax credit vouchers—not shown elsewhere on your tax return   **K** |_____|

C2 Credit for interest on early payments—amount of interest   **L** |_____|

F

Business and professional items schedule 2000—tax agents

Complete this schedule only if you need to complete item 12 in the supplementary section of your tax return.

Your name—as printed on your *Individual tax return 2000—tax agents*

Title—for example, Mr, Mrs, Ms, Miss

Surname or family name

Given names

P 1 Description of main business activity

Industry code **A**

P 2 Status of your business—print X in one box only—refer to the *Individual tax return 2000 instructions—tax agents* for details.

Multiple business **B1**   Ceased business **B2**   Commenced business **B3**

P 3 Business name of main business

P 4 Business address of main business

Suburb or town   State   **C** Postcode

P 5 Did you sell any goods or services using the Internet?

Q Print **Y** for yes or **N** for no.

Taxpayer's signature—When you have completed this schedule, please complete the time taken in the space next to label **S**, then sign and date below.

Hours taken to prepare and complete this schedule—Do not include tax agent's time— refer to the *Individual tax return 2000 instructions—tax agents*.

S

Signature

Date   Day   Month   Year

Check that you have included your personal details on this schedule.

P 6 Business income and expenses

Income

	Primary production	Non-primary production	Totals
Gross prescribed payments system income		**D**	
Gross reportable payments system income	**E**	**F**	
Assessable government industry payments	**G** / Type	**H** / Type	
Other business income	**I** /	**J** /	/
Total business income	/	/	/

Expenses

	Primary production	Non-primary production	Totals
Opening stock			**K**
Purchases and other costs			**L**
Closing stock			**M** / **F** (Type)
Cost of sales (label **K** plus **L** less **M**)	/	/	/
Contractor, sub-contractor and commission expenses			**F**
Superannuation expenses			**G**
Bad debts			**I**
Lease expenses			**J**
Rent expenses			**K**
Interest expenses within Australia			**Q**
Interest expenses overseas			**R**
Depreciation expenses			**M**
Motor vehicle expenses			**N** / (Type)
Repairs and maintenance			**O**
All other expenses			**P**
Total expenses Add up the ▌ boxes for each column.	**S** /	**T** /	/

Reconciliation items

	Primary production	Non-primary production	Totals
Drought investment allowance			**U**
Environmental impact assessment and environmental protection expenses			**V**
Landcare operations and water conservation/conveying expenses			**W**
Income reconciliation adjustments	/	/	**X** /
Expense reconciliation adjustments	/	/	**H** /
Net income or loss from business	**Y** /	**Z** /	/ **F**

Transfer this amount to item 12 on page 8 of your *Individual tax return 2000—tax agents.*

Transfer this amount to item 12 on page 8 of your *Individual tax return 2000—tax agents.*

Other business and professional items

P 7 Trade debtors	**E**	**P 11** Depreciable assets purchased	**I**
P 8 Trade creditors	**F** / Type	**P 12** Depreciable assets sold	**J**
P 9 Total salary and wage expenses	**G** /	**P 13** Prescribed payments system income—net of expenses	**K** /
P 10 Payments to related entities	**H**	**P 14** Trading stock election	Print **Y** for yes or leave blank. **F**