Australian Government
Australian Taxation Office

Tax return for **individuals** 2012
1 July 2011 to 30 June 2012

25410612

Use *Individual tax return instructions 2012* to fill in this tax return.
- Print clearly using a black pen only.
- Use BLOCK LETTERS and print one character per 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 12 of your tax return.

Are you an Australian resident? **Yes** **No**

Your sex Male Female

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** Print previous surname below.

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 date of birth

If you were under 18 years old on 30 June 2012 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.

Your phone number during business hours

If we need to ask you about your tax return, it is quicker by phone.

Phone number (include area code)

Will you need to lodge an Australian tax return in the future? **Yes** **Don't know** **No** FINAL TAX RETURN

Electronic funds transfer (EFT)

Provide your financial institution details.
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)

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
	$	C	$
	$	D	$
	$	E	$
	$	F	$
	$	G	$

2 Allowances, earnings, tips, director's fees etc $ **K** $

3 Employer lump sum payments

Tax withheld			TYPE
		Amount A in lump sum payments box	
$	R	$	
		5% of amount B in lump sum payments box	
$	H	$	

4 Employment termination payments (ETP)

Date of payment Day / Month / Year

Payer's ABN

$ **I** $ Taxable component TYPE

5 Australian Government allowances and payments like Newstart, Youth Allowance and Austudy payment $ **A** $

6 Australian Government pensions and allowances $ **B** $
You must complete item **T2** or **T3** in **Tax offsets**.

7 Australian annuities and superannuation income streams $

Taxable component	Taxed element	J	$
	Untaxed element	N	$
Lump sum in arrears – taxable component	Taxed element	Y	$
	Untaxed element	Z	$

8 Australian superannuation lump sum payments $ TYPE

Date of payment Day / Month / Year

Payer's ABN

Taxable component	Taxed element	Q	$
	Untaxed element	P	$

9 Attributed personal services income $ **O**

TOTAL TAX WITHHELD Add up the $ boxes. $

Do not include total income here

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*

Income – do not show cents

10 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** $, .

11 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

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

Franking credit **U** $, , .00

12 Employee share schemes

Discount from taxed upfront schemes – eligible for reduction **D** $, , .00

Discount from taxed upfront schemes – not eligible for reduction **E** $, , .00

Discount from deferral schemes **F** $, , .00

Discount on ESS Interests acquired pre 1 July 2009 and 'cessation time' occurred during financial year **G** $, , .00

Total assessable discount amount **B** $, , .00

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

Foreign source discounts **A** $, , .00

I If you completed the ***Tax return for individuals (supplementary section) 2012***, write here the amount from TOTAL SUPPLEMENT INCOME OR LOSS on page 15.

$, , .00 LOSS

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

$, , .00 LOSS

Deductions

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** $, .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 deductions**	**I** $, .00
D8	**Dividend deductions**	**H** $, .00
D9	**Gifts or donations**	**J** $, .00
D10	**Cost of managing tax affairs**	**M** $, .00

D If you completed the ***Tax return for individuals (supplementary section) 2012***, write here the amount from TOTAL SUPPLEMENT DEDUCTIONS on page 15. $, , .00

TOTAL DEDUCTIONS Add 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** above here. **$** , , .00 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 Spouse (without dependent child or student), child-housekeeper or housekeeper

To claim the spouse tax offset you must also complete applicable **Income tests** on page 8 and **Spouse details – married or de facto** on pages 9–11.

Tax offsets – do not show cents

P $, .00 CLAIM TYPE

Only complete the following question if you had more than one dependent spouse between 1 July 2011 and 30 June 2012.

Did you have a dependent spouse born on or before 30 June 1971? Print **Y** for yes or **N** for no.

Child-housekeeper's adjusted taxable income **V** $, .00

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

If you had a spouse during 2011–12 you must also complete **Spouse details – married or de facto** on pages 9–11.

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 2011–12 you must also complete **Spouse details – married or de facto** on pages 9–11.

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** on page 6.

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

T6 Education tax refund

You can no longer claim the Education Tax Refund (ETR). The ETR has been replaced by the Schoolkids Bonus.

For information about the changes to the ETR, read question T6 in the *Individual tax return instructions 2012*.

T If you completed the ***Tax return for individuals (supplementary section) 2012***, write here the amount from TOTAL SUPPLEMENT TAX OFFSETS on page 16. $, .00

TOTAL TAX OFFSETS Add up all the tax offset amounts at items **T1, T4, T5** 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**	

Medicare levy related items

M1 Medicare levy reduction or exemption

NOTE
Only certain taxpayers are entitled to a Medicare levy reduction or exemption. Read the **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 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 2011–12 you must also complete **Spouse details – married or de facto** on pages 9–11.

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 2011 to 30 June 2012 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** above. You have now finished this item. No ☐ Read on.

For the whole of 2011–12 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 $80,000 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 $160,000 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 **366** at **A**.

You must write the following at **A**:
- **0** when you have to pay the surcharge for the whole period 1 July 2011 to 30 June 2012
- **366** when you do **not** have to pay the surcharge for the whole period 1 July 2011 to 30 June 2012
- **the number of days** you do **not** have to pay the surcharge for part of the period 1 July 2011 to 30 June 2012.

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

Number of dependent children **D**

If you had a spouse during 2011–12 complete **Spouse details – married or de facto** on pages 9–11.

If you were covered by private patient hospital cover at any time during 2011–12 you **must** complete **Private health insurance policy details** above. Read the Private health insurance policy details section in the instructions.

Flood levy exemption

You must complete this item if you:

- have been affected by a natural disaster, and
- wish to claim an exemption from paying the flood levy.

You must read **Flood levy exemption** in the instructions to work out whether you are exempt.

I am exempt from paying the flood levy. **F** ☐

Adjustments

A1 Under 18

If you were under 18 years old on 30 June 2012 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 $ ☐☐☐,☐☐☐.00 TYPE ☐

A2 Part-year tax-free threshold

Date ☐☐ / ☐☐ / ☐☐☐☐ (Day / Month / Year)

Months eligible for threshold **N** ☐☐

A3 Super co-contribution

Read **A3 Super co-contribution** in the instructions before completing this item.

Income from investment, partnership and other sources **F** $ ☐☐,☐☐☐,☐☐☐.00 CODE ☐

Income from employment and business **G** $ ☐☐,☐☐☐,☐☐☐.00 LOSS ☐

Deductions from business income **H** $ ☐☐,☐☐☐,☐☐☐.00

Income tests

You must complete this section if any of the following apply to you.

- You have a payment summary showing total reportable fringe benefits amount or reportable employer superannuation contributions.
- You or your spouse received family payments, childcare benefits or a tax-free pension from Centrelink or the Department of Veterans' Affairs during 2011–12.
- You or your spouse are intending to claim family payments or childcare benefits as a lump sum for the 2011–12 year.
- Your child received student payments from Centrelink based on parental income.
- You hold a Commonwealth seniors health card.
- You were 55 years old or older on 30 June 2012 and you are entitled to the mature age worker tax offset (see **Net income from working – supplementary section** in the instructions).
- You paid or received child support.
- You have a HELP or SFSS debt.
- You completed any of the following items:
  - **12** Employee share schemes; where you wrote an amount at **D**
  - **T1** Spouse (without dependent child or student), child-housekeeper or housekeeper tax offset
  - **T2** Senior Australians tax offset
  - **T3** Pensioner tax offset
  - **M2** Medicare levy surcharge; where you printed X in the **NO** box at **E**
  - **T7** Superannuation contributions on behalf of your spouse tax offset; on the *Tax return for individuals (supplementary section) 2012*
  - **T10** Dependent relative on the *Tax return for individuals (supplementary section) 2012*
  - **T12** Net income from working – supplementary section; on the *Tax return for individuals (supplementary section) 2012*
  - **T13** Entrepreneurs tax offset; on the *Tax return for individuals (supplementary section) 2012*
  - **P9** Business loss activity details; on the *Business and professional items schedule for individuals 2012*.

We need the information requested in this section to accurately assess your tax offset entitlement, Medicare levy surcharge, and HELP or SFSS repayment amount. We may also pass this information to other government agencies such as Centrelink which will use the information to ensure you are receiving your full entitlement to government benefits.

If you had a spouse during 2011–12 you must also complete **Spouse details – married or de facto** on pages 9–11.

IT1 Total reportable fringe benefits amounts	**W**	$ ___,___.~~00~~
IT2 Reportable employer superannuation contributions	**T**	$ ___,___.~~00~~
IT3 Tax-free government pensions	**U**	$ ___,___.~~00~~
IT4 Target foreign income	**V**	$ ___,___.~~00~~
IT5 Net financial investment loss	**X**	$ ___,___.~~00~~
IT6 Net rental property loss	**Y**	$ ___,___.~~00~~
IT7 Child support you paid	**Z**	$ ___,___.~~00~~

Spouse details – married or de facto

If you completed any of the items listed below, and you had a spouse during 2011–12, or if you consent to use part or all of your 2012 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 2012 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**
T7	Superannuation contributions on behalf of your spouse (on the supplementary section of the tax return)
T10	Dependent relative
T13	Entrepreneurs tax offset (on the supplementary section of the tax return)

No ☐ You do not need to complete this section. Go to page 12.

Yes ☐ You must complete this section. Complete the information required below then go to page 12.

Your spouse's name

If you had more than one spouse during 2011–12 print the name of your spouse on **30 June 2012** or your last spouse.

Surname or family name

First given name

Other 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 2011 to 30 June 2012? **L** **Yes** ☐ **No** ☐

If you did not have a spouse for the full year, write the dates you had a spouse between 1 July 2011 and 30 June 2012.

From

M Day / Month / Year

To

N Day / Month / Year

Spouse details – married or de facto – *continued*

Make sure you have checked on page 9 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 **O**, **S**, **Q**, **A**, **B**, **C**, **D** and **E**
■ item **T2** or **T3**	complete **O**, **T**, **S**, **P**, **Q**, **A** and **D**
■ item **M1** (**V** or **W**)	complete **O**
■ item **M1** (**Y** only)	complete **O** and **F** if you had a spouse on 30 June 2012
■ item **M2** and you printed X in the **No** box at **E**	complete **O**, **T**, **U**, **S**, **A**, **D** and **F** if you had a spouse for all of 2011–12 or your spouse died during the year
■ item **T7**	complete **O**, **S** and **A**
■ item **T10**	complete **O**, **S**, **Q**, **A**, **B**, **C**, **D** and **E**
■ item **T13**	complete **O**, **S**, **A** and **D** if you had a spouse on 30 June 2012.

If the amount is zero write **0**.

Your spouse's 2011–12 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 and 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

Amount of Australian Government pensions and allowances (see **Q6 Australian Government pensions and allowances** in the instructions) that your spouse received in 2011–12 (exclude **exempt pension** income) **P** $,   .00

Amount of exempt pension income (see **Amounts that you do not pay tax on** in the instructions) that your spouse received in 2011–12 (show your spouse's **exempt pension** income) **Q** $,   .00

Amount of your spouse's reportable superannuation contributions (which is the total of reportable employer superannuation contributions and deductible personal superannuation contributions) **A** $,   .00

Your spouse's amount of any tax-free government pensions paid under the *Military Rehabilitation and Compensation Act 2004* that have not been included at **Q** above **B** $,   .00

Your spouse's target foreign income **C** $,   .00

Your spouse's total net investment loss (total of net financial investment loss and net rental property loss) **D** $,   .00

Child support your spouse paid **E** $,   .00

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** $,   .00

Spouse details – married or de facto – *continued*

Family Assistance Office consent – Complete this section only if you consent to use part or all of your 2012 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 2012 **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 2012 **and**
- you expect to receive a refund for 2012 **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 2012 tax refund to repay your spouse's FAO debt?

No ☐ You do not need to complete this section. Go to page 12.

Yes ☐ Your spouse's CRN **Z** ☐☐☐☐☐☐☐☐☐☐

I consent to the Tax Office using part or all of my 2012 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 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) 2012*?
To find out, read **Will you need *Individual tax return instructions supplement 2012*?** in the instructions.

No ☐ Go to question 2. **Yes** ☐ Attach pages 13–16 to this page.

2 Have the instructions 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 2012* – to page 3 of your tax return **No** ☐ **Yes** ☐

Make sure you have also attached all other documents that the instructions 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 2011–12
- 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 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 the instructions to lodge your tax return.

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