



1988 INCOME TAX RETURN

SCHEDULE U
For use with
Form AB

SCHEDULE TO BE FURNISHED BY A PERSON UNDER 18 YEARS OF AGE COMPLETING FORM AB

- NOTE: 1. For the circumstances in which this Schedule should be completed, see the 'Instructions to Persons Under 18 Years of Age Completing Form AB'.
2. If you were a beneficiary in a trust estate and the trustee has claimed in that trust return that you were an excepted person as at 30 June 1988, you need not complete this Schedule.

This Schedule forms part of the income tax return of:

FULL NAME FILE NUMBER.....
(USE BLOCK LETTERS)

TAXPAYER'S SIGNATURE.....

PART A—To be completed if you claim that you were an excepted person as at 30 June 1988. If you answer YES to any question of this Part, the rest of the form need not be completed.

	Answer YES if applicable
Do you claim to be an excepted person on the ground that—	
1 you were married as at 30 June 1988? If YES, show date of marriage	
2 you were at 30 June 1988 a person engaged in a full-time occupation or you were so engaged for a period(s) totalling at least 3 months during the year ended 30 June 1988 subsequent to your last period of full-time education and you intended, on 30 June 1988, to continue in a full-time occupation during the whole or a substantial part of the year ending 30 June 1989? NOTE: You are not entitled to claim that you were an excepted person by reason of engagement in full-time occupation if, on 30 June 1988, you intended to return to full-time education at a school, college, university or similar institution at any time during the year ending 30 June 1989.	
3 you were, or someone for you was, entitled on 30 June 1988 to an invalid pension or to a handicapped child's allowance?	
4 you were, on 30 June 1988, a handicapped child, permanently incapacitated for work or permanently blind? If YES, attach a medical certificate (unless furnished previously) confirming that fact. If you have previously forwarded a medical certificate attach a statement confirming that the condition still existed on 30 June 1988.	
5 you were, or someone for you was, entitled to a double orphan's pension (or a repatriation pension in lieu thereof) in any period which included 30 June 1988 and you were not wholly or substantially dependent for support on a relative during the whole of that period to 30 June 1988? .. If YES, you should furnish a statement showing your means of support during that period.	
6 you were unlikely to be engaged in a full-time occupation due to a permanent mental or physical disability that existed in any period which included 30 June 1988 and you were not wholly or substantially dependent for support on a relative during the whole of that period to 30 June 1988? If YES, furnish a statement showing your means of support during that period and attach a medical certificate (unless furnished previously) confirming the disability. If you have previously forwarded a medical certificate include in your statement confirmation that the condition still existed at 30 June 1988.	

PART B—To be completed if you claim that all or part of your income (other than income from a trust) during the year ended 30 June 1988 is excepted income.

	Show net amount of excepted income (see NOTE 1 below) \$
Do you claim that any part of your income is excepted income on the ground that it was—	
1 reasonable income from employment in the form of salary, wages or payment for services rendered under an agreement or arrangement between persons at arm's length?	
2 reasonable income from employment in the form of salary, wages or payment for services rendered under an agreement or arrangement between persons not at arm's length? If YES, attach a statement giving the details set out in NOTE 1 overleaf.	
3 reasonable income from employment in the form of a benefit, payment or allowance of a kind referred to at paragraph 12 (a)(ii) of the 'Instructions to Persons Under 18 Years of Age Completing Form AB'? If YES, state nature and amount of each receipt.	
4 reasonable income from carrying on a business, either alone, in partnership or jointly with another person or other persons? If YES, attach a statement giving the details set out in NOTE 2 overleaf.	
5 income from property derived either directly or through a partnership referred to in paragraph 12 (c) of the 'Instructions to Persons Under 18 Years of Age Completing Form AB'? If YES, attach a statement giving the details set out in NOTE 3 overleaf.	
6 income from property derived either directly or through a partnership referred to in paragraph 12(d) of the 'Instructions to Persons Under 18 Years of Age Completing Form AB'? If YES, attach a statement giving the details set out in NOTE 4 overleaf.	
TOTAL NET EXCEPTED INCOME IN THIS STATEMENT	
7 If any excepted income includes a capital gain subject to capital gains tax, show the amount of the capital gain here.	
NOTE: 1. Net excepted income here means the gross amount of excepted income (other than from a trust estate) less deductions applicable to that income. 2. Unless adjustments are made, the eligible income to be shown on your notice of assessment will be the difference between total net excepted income (i.e. net excepted income shown above plus any net excepted income from a trust estate) and taxable income.	

PART C—To be completed if all or part of your income is subject to the higher rate of tax and you claim that you are entitled to a rebate of any part of that tax.

	Answer YES if applicable
Do you claim that you are entitled to a rebate of tax under the relieving provisions referred to at paragraphs 31 to 36 of the 'Instructions to Persons Under 18 Years of Age Completing Form AB'? If YES, attach a statement giving the details set out at paragraph 34 or 36 of the 'Instructions to Persons Under 18 Years of Age Completing Form AB'.	

NOTE 1: Employment Income Not at Arm's Length

Additional details to be supplied where circumstances referred to in paragraph 18 of the 'Instructions to Persons Under 18 Years of Age Completing Form AB' apply:

- (a) the nature of the employment, contract or arrangement;
- (b) the name, address and relationship (if any) to you of the person making the payment;
- (c) details of the services rendered by you;
- (d) the hours worked, rates of pay and gross amount of remuneration for such services;
- (e) details of any expenses considered applicable thereto;
- (f) details and amount of any payments received that were not for services rendered; and
- (g) a reconciliation of the amounts shown in reply to (d), (e) and (f) above with the net amount shown as excepted income on Part B overleaf.

NOTE 2: Business Income

Details to be supplied where you derived income from carrying on a business—see paragraphs 19-22 of the 'Instructions to Persons Under 18 Years of Age Completing Form AB':

- (a) the nature of the business;
- (b) the extent to which you—
 - (i) participated in the business operations and activities;
 - (ii) had effective conduct and control of the operations; and
 - (iii) had effective control over the disposal of the business income derived by you during the year;
- (c) the extent to which any other person participated in the business indicating the relationship (if any) to you of that person;
- (d) the name, address and date of birth of any partners;
- (e) the nature of any business transactions with relatives or in which you were not dealing at arm's length and, if there were any, the amount of income derived from those transactions;
- (f) the total amount of capital invested in the business, including loan moneys;
- (g) the source and amount of your own capital investment in the business;
- (h) the source and amount of other capital of the business indicating from whom, and the circumstances in which, that capital was acquired;
- (i) the amount of business income derived;
- (j) if income was partly derived from activities carried on alone and partly from a partnership with others, the amount of business income from each source and, if not clearly identifiable, the items under which each has been included in the return of income; and
- (k) a reconciliation of the amounts shown in reply to (i) or (j) above with the net amount of excepted income shown from this source on Part B overleaf.

Separate information as detailed above must be furnished in relation to each business if more than one.

NOTE 3: Investment Income from Certain Property

Details to be supplied where you derived investment income from sources specified in paragraph 23 of the 'Instructions to Persons Under 18 Years of Age Completing Form AB':

- (a) the source of the property and the circumstances in which it was acquired;
- (b) the date of acquisition;
- (c) a full description of the property acquired (including cash, deposits, mortgages, etc.) and its value at the date of acquisition;
- (d) if the original property has been converted in any way into other property or otherwise dealt with at any time, give details of such conversions or dealings;
- (e) the nature, amount and date of the present investment arising from the above source giving details of any accretions or additions thereto;
- (f) the gross income received from that property during the year ended 30 June 1988;
- (g) if not readily identifiable, the item under which the income has been included in the return form;
- (h) details and amounts of any expenses applicable thereto; and
- (i) a reconciliation of the amounts shown in reply to (f) and (h) with the net amount of excepted income from this source shown on Part B overleaf.

NOTE 4: Investment Income from Accumulations of Income

Details to be supplied where you derived investment income from sources specified in paragraph 24 of the 'Instructions to Persons Under 18 Years of Age Completing Form AB':

- (a) the nature, amount and date of the investment;
- (b) the amount of the investment capital that, in your opinion, was obtained from—
 - (i) accumulations of excepted income derived during the years ended 30 June 1980 to 30 June 1988, and of assessable income of any year prior to the year ended 30 June 1980 that would have been excepted income if the system had operated in those years;
 - (ii) accumulations of exempt income of any year which would be excepted income under the current system; and
 - (iii) the source, nature and amount of funds other than the above accumulations that form the balance of the capital investment;
- (c) the gross income derived from the investment during the year ended 30 June 1988;
- (d) if not readily identifiable, the item under which the income has been included in the return form;
- (e) details and amounts of any expenses applicable thereto; and
- (f) a reconciliation of the amounts shown in reply to (c) and (e) with the net amount of excepted income from this source shown on Part B overleaf.