



Income Tax Return Form for Tax Agents

1 July 1991 to 30 June 1992

- (a) Is a refund due?
- (b) Are you a resident of Australia?
- (c) Do you need a section 169A ruling?
- (d) Have you attached any 'other attachments' (other than group certificates or tax stamps sheets)?

Tax File Number

Your tax file number is needed to make sure we correctly identify your tax records. It is not an offence not to quote your tax file number. The information requested is needed for taxation purposes and is required by the Income Tax Assessment Act. Some information may be given to certain government bodies as described in tax law. For more details see the 1992 Tax Pack or the free brochure entitled *Safeguarding Your Privacy* obtainable from any Tax Office.

Place X in one box Mr Mrs Miss Ms

Name Surname or family name

Christian or given names

Current postal address

Postcode

Postal address on previous return

Postcode

Home address

If the same as current postal address print 'as above'.

Postcode

Spouse's or de facto spouse's full name

Surname or family name

Christian or given names

Your date of birth

Date of birth

Changed name since filling in your last return?

If yes, print the full name used before.

Previous return details

Office where return was lodged

Final return

If this is the final return, print 'Final' in this box and give details of future income below

Read and sign the declaration after filling in your return.

I declare that:

- (a) all the information I have given is true and correct;
- (b) I have shown all my income from sources in **and out of** Australia for the year of income;
- (c) I have the necessary receipts and other records to substantiate any claims made for car and travel expenses incurred in earning income other than as an employee;
- (d) I have the necessary receipts and other records to substantiate my claim of \$ made at Question 23 for motor vehicle, other travel, clothing, self-education and other work expenses (where the total of these expenses is more than \$300).

Signature

Date

Tax agent's certificate Where the agent is a partnership or a company, this certificate must be signed in the name of the partnership or company, as the case requires, by a person who is registered as a nominee of that partnership or company, and that person's name must also be appended.

Tax agent's phone number

Client reference number

Contact

I,

having charged a fee directly or indirectly 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

Agent's reference number

Important: the tax law imposes heavy penalties for giving false or misleading information. If the taxpayer is not a resident of Australia the words 'and out of' may be deleted from the declaration.

Tax Office use only

ETP 5%	B
ETP1-Code	C
ETP1-Lrt	D
ETP1-Bal	E
ETP2-Code	J
ETP2-Lrt	Q
ETP2-Bal	R
Average Code	H
Indics	X
P/T Indics	Y
LLP	S
Eligible Income	T
Sec 100(2) Credit	U
Provisional Tax (Trust)	V
Checksum (S to V)	W
M/I Indic	P

Income - salary, wages, pensions, interest, etc.

Tax deducted

1	Job Search, Newstart or education allowances or sickness allowances and benefits or special benefits	\$	c	A	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	Pension or other benefit or allowance	\$	c	B	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	Gross salary and wages shown on group certificates and tax stamps sheets							
	Name of employer from each group certificate or tax stamps sheet	\$	c	C	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	\$	c	D	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	\$	c	E	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	\$	c	F	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4	Lump sum payments			G	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	- amount marked 'A' in the 'Lump sum payments' box			H	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	- 5% of amount marked 'B' in the 'Lump sum payments' box			I	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5	Eligible termination payments - amount transferred from Schedule L			J	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6	Other pension or annuity			K	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Type <input type="text"/>			L	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7	Allowances, benefits, earnings, tips, directors fees, etc.			M	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8	Total of tax instalments deducted - the total must be shown here	\$		N	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9	Salary and wage occupation code	L	<input type="text"/>					
	Description of your occupation							
	<input type="text"/>							
10	Interest (incl. Commonwealth Government Loan Interest)	\$	c	O	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	TFN amounts deducted on interest	M	<input type="text"/>	N	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
11	Partnerships and trusts			P	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Net primary production income distribution			Q	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Net non-primary production income distribution	\$	c	R	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Share of prescribed payments system (PPS) credit	Q	<input type="text"/>	S	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Share of imputation credit from franked dividends	R	<input type="text"/>	T	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Share of TFN amounts deducted on interest and/or dividends	S	<input type="text"/>					
12	Net primary production income/loss	PPS credit	A	<input type="text"/>	B	<input type="text"/>	<input type="text"/>	<input type="text"/>
13	Net income/loss from business other than primary production	PPS credit	C	<input type="text"/>	D	<input type="text"/>	<input type="text"/>	<input type="text"/>
14	Income equalization deposits/withdrawals	Total income from withdrawals			Total deduction for deposits			
				less		E	<input type="text"/>	<input type="text"/>
	Tax withheld on withdrawal of income equalization deposit	\$	c	F	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
15	Net capital gain	Accumulated unrecouped listed personal-use capital losses	G	<input type="text"/>	H	<input type="text"/>	<input type="text"/>	<input type="text"/>
		Accumulated unrecouped other capital losses	H	<input type="text"/>	I	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Excepted net capital gain	<input type="text"/>						
16	Attributed foreign income	Did you, during the year of income, have an interest in a foreign company or trust?	J	<input type="text"/>				
		Have you, at any time, transferred property or services to a non-resident trust estate?	K	<input type="text"/>	L	<input type="text"/>	<input type="text"/>	<input type="text"/>

(f)

Staple the originals of your group certificates, tax stamps sheets and other attachments here. Group certificates must be placed on top.

17 General net foreign source income Foreign employment and foreign pension income **M** /

Other general net foreign source income **N** /

Exempt foreign employment income Foreign tax credit **O**

18 Rent, premiums, etc. Gross amount less **P** Deductions **Q** / /

19 Dividends Unfranked amount **R** /

Franked amount **S** /

Imputation credit **T** /

TFN amounts deducted on dividends **U**

20 Life assurance bonuses **V** / /

21 Other income Type of income Excepted net income **W** / / (1)

22 Total income/loss - Add Items 1 to 21 /

Deductions

23 Work related deductions Motor vehicle expenses **A** /

Other travel expenses **B** /

Uniforms/protective clothing/laundry expenses **C** /

Self-education expenses - the amount over \$250 only **D** /

Other work expenses **E** /

24 Total prior year losses **F** /

25 Film industry incentives **G** /

26 Non-employer sponsored superannuation fund

Full name of fund

Policy number **H** /

27 Interest and dividend deductions **I** /

28 Other deductions **J** /

29 Total deductions - Add Items 23 to 28

30 Taxable income/loss - Subtract Item 29 from Item 22 **K** / /

31 Higher Education Contribution Scheme **L** /

32 Pro rata tax free income Date Months **M**

Amount **N** /

Rebates

33 Spouse (married or de facto), child-housekeeper or housekeeper **O** / /

34 Sole parent **P** /

35 Zone or overseas forces **Q** /

36 Superannuation contribution Contributions paid **R** /

37 Other rebates **S** /

38 Total rebates - Add Items 33 to 37 **T** /

Medicare levy reduction or exemption

39 Full levy exemption

Number of days **U**

Half levy exemption

Number of days **V**

Levy reduction

1991-1992 taxable income of spouse **W** .00

Number of dependent children and students **X**

(f)

Business/professional declaration items - fill in the remainder of this page if you have a business

40 Description of main business activity

Estimated gross business income derived from this activity

Industry code

A

41 Status of your business Place X in the applicable box

Multiple business **B1**

Ceased business **B2**

Commenced business **B3**

42 Business name of main business

43 Business address of main business

X

Postcode

44 Business income and deductions

	Primary production	Non-primary production	Total
Total business income	C <input type="text"/> .00 / <input type="text"/>	D <input type="text"/> .00 / <input type="text"/>	<input type="text"/> .00 / <input type="text"/>

Expenses

	Primary production	Non-primary production	Total
External labour costs	<input type="text"/> .00	<input type="text"/> .00	E <input type="text"/> .00
Cost of sales	<input type="text"/> .00 / <input type="text"/>	<input type="text"/> .00 / <input type="text"/>	F <input type="text"/> .00 / <input type="text"/>
Total interest expenses	<input type="text"/> .00	<input type="text"/> .00	G <input type="text"/> .00
Depreciation expenses	<input type="text"/> .00	<input type="text"/> .00	H <input type="text"/> .00
Motor vehicle expenses	<input type="text"/> .00	<input type="text"/> .00	I <input type="text"/> .00
Repairs and maintenance	<input type="text"/> .00	<input type="text"/> .00	J <input type="text"/> .00
Land degradation expenses	<input type="text"/> .00	<input type="text"/> .00	K <input type="text"/> .00
All other expenses	<input type="text"/> .00	<input type="text"/> .00	L <input type="text"/> .00
Total expenses (Labels E to L)	<input type="text"/> .00	<input type="text"/> .00	M <input type="text"/> .00
Reconciliation adjustment	<input type="text"/> .00 / <input type="text"/>	<input type="text"/> .00 / <input type="text"/>	N <input type="text"/> .00 / <input type="text"/>
Net income/loss from business	<input type="text"/> .00 / <input type="text"/>	<input type="text"/> .00 / <input type="text"/>	<input type="text"/> .00 / <input type="text"/>
	(as shown at Item 12 on page 2)	(as shown at Item 13 on page 2)	

Other business/professional declaration items

45 Sales **O** .00

46 Opening stock **P** .00

47 Closing stock **Q** .00

48 Total salary and wage expenses **R** .00

49 Payments to associated persons **S** .00

50 Depreciable assets purchased **T** .00

51 Depreciable assets sold **U** .00

52 Gross PPS income **V** .00

53 Overseas interest expenses **W** .00

(f)