



Individual tax return 2002

1 July 2001 to 30 June 2002

Your tax file number (TFN)

See the **Privacy** note in the *Taxpayer's declaration* on page 12 of this tax return.

Are you an Australian resident?

 Print Y for yes or N for no.

Have you included any attachments—other than PAYG payment summaries?

 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
Country—if not Australia		

Has your postal address changed since completing your last tax return?

 Print Y for yes or N for no.

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 2002 you must complete item **A1** on page 4 of 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 this year for your tax refund or family tax benefit payment where applicable?

 Print Y for yes or N for no.

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

BSB number

Account number

Account name

F

Individual tax return 2002

RN: 100102

Taxpayer's signature

TFN

Income

1 Salary or wages

Your main salary and wage occupation

Occupation code **X**

Payer's Australian Business Number

Tax withheld	Gross payment
<input type="text"/> .00	C <input type="text"/> .00
<input type="text"/> .00	D <input type="text"/> .00
<input type="text"/> .00	E <input type="text"/> .00
<input type="text"/> .00	F <input type="text"/> .00
<input type="text"/> .00	G <input type="text"/> .00

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

 .00 **K** .00

3 Lump sum payments

Amount A in lump sum payments box

 .00 **R** .00

5% of amount B in lump sum payments box

 .00 **H** .00

4 Eligible termination payments

Taxable amount other than excessive component

 .00 **I** .00

Excessive component **N** .00

5 Commonwealth of Australia government allowances and payments like Newstart, youth allowance and austudy payment

 .00 **A** .00

6 Commonwealth of Australia government pensions and allowances

 .00 **B** .00

Veteran code **Y**

Tax offset code

7 Other Australian pensions or annuities—including superannuation pensions

Type

 .00 **J** .00

8 Attributed personal services income

 .00 **O** .00

Total tax withheld

Add up the boxes. \$.00

9 Total reportable fringe benefits amounts **W** .00

10 Gross interest

Gross interest **L** .00

TFN amounts withheld from gross interest **M**

11 Dividends

Unfranked amount **S** .00

Franked amount **T** .00

TFN amounts withheld from dividends **V**

Imputation credit **U** .00

I Only used by taxpayers completing the supplementary section

Transfer the amount from **TOTAL SUPPLEMENTARY SECTION INCOME OR LOSS** on page 8 and write it here. .00 /

TOTAL INCOME OR LOSS

Add up the gross payment amounts and deduct any loss amount in the boxes. .00 / **F**

Individual tax return 2002

RN: 100102

Taxpayer's signature

TFN

Attach all requested attachments here. Place the employee's tax return copy of PAYG payment summaries on top followed by any other attachments.

Deductions

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 Deduction for project pool	H	.00	/	
D7 Low value pool deduction	K	.00	/	
D8 Interest and dividend deductions	I	.00	/	
D9 Gifts or donations	J	.00	/	
D10 Deductible amount of undeducted purchase price (UPP) of an Australian pension or annuity. Deductible amount of UPP of a foreign pension or annuity is dealt with at D13 on page 8.	L	.00	/	
D11 Cost of managing tax affairs	M	.00	/	

D Only used by taxpayers completing the supplementary section

Transfer the amount from **TOTAL SUPPLEMENTARY SECTION DEDUCTIONS** on page 8 and write it here. .00

TOTAL DEDUCTIONS Items D1 to **D**—add up the boxes .00

SUBTOTAL **TOTAL INCOME OR LOSS** less **TOTAL DEDUCTIONS** .00 /

Losses		Primary production	F	.00	/	
L1 Tax losses of earlier income years claimed this income year		Non-primary production	Z	.00	/	

TAXABLE INCOME OR LOSS Subtract item L1 amounts from amount at **SUBTOTAL** **\$** .00 /

Tax offsets

T1 Spouse (without dependent child or student), child-housekeeper or housekeeper. If you had a spouse during 2001–02 you must complete **Spouse details—married or de facto** on page 4. .00 / Claim type

Child-housekeeper's separate net income .00

T2 Senior Australians—If you had a spouse during 2001–02 you must complete **Spouse details—married or de facto** on page 5. Tax offset code

T3 Superannuation contributions, annuity and pension

Personal undeducted superannuation contributions	T	.00		Superannuation contributions, annuity and pension tax offsets	S	.00	/	Claim type
--	----------	-----	--	---	----------	-----	---	---------------

T4 30% private health insurance—You must complete **Private health insurance policy details** on page 4. Amount of refundable tax offset—not contributions .00

T Only used by taxpayers completing the supplementary section

Transfer the amount from **TOTAL SUPPLEMENTARY SECTION TAX OFFSETS** on page 8 and write it here. .00

TOTAL TAX OFFSETS Items T1 to **T**—add up the boxes .00 **F**

Individual tax return 2002

RN: 100102

Taxpayer's signature

TFN

Private health insurance policy details

You must provide the details for each policy if item T4 or item M2 asked you to complete this section.

Health fund ID	Membership number	Type
B <input style="width: 40px;" type="text"/> F	C <input style="width: 100%;" type="text"/>	<input style="width: 20px;" type="text"/> F
B <input style="width: 40px;" type="text"/> F	C <input style="width: 100%;" type="text"/>	<input style="width: 20px;" type="text"/> F
B <input style="width: 40px;" type="text"/> F	C <input style="width: 100%;" type="text"/>	<input style="width: 20px;" type="text"/> F
B <input style="width: 40px;" type="text"/> F	C <input style="width: 100%;" type="text"/>	<input style="width: 20px;" type="text"/> F

Medicare levy related items

M1 Medicare levy reduction or exemption

If you complete this item and you had a spouse during 2001–02 you must complete **Spouse details—married or de facto** on page 5.

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**

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.

For the **whole** period 1 July 2001 to 30 June 2002, 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** above.

If **no**, read below.

If you are liable for the surcharge for the whole period 1 July 2001 to 30 June 2002 you **must** write **0** at label **A**.

If you are liable for the surcharge for part of the period 1 July 2001 to 30 June 2002 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 2001 to 30 June 2002 you **must** write **365** at label **A**.

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

Number of dependent children **D**

If you had a spouse during 2001–02 (and you printed **N** at label **E**), complete **Spouse details—married or de facto** on page 5. If you were covered by private patient hospital cover at any time during 2001–02 you **must** complete **Private health insurance policy details** above.

Adjustments

A1 Under 18 excepted net income

J **.00** / Type

A2 Part-year tax-free threshold

You must read the information on **A2** in the tax return instructions before completing this item.

Date Day Month Year Months **N**

Income while a full-time student **O** **.00**

A3 Amount on which family trust distribution tax has been paid

You must read the information on **A3** in the tax return instructions before completing this item.

X **.00**

A4 Amount on which ultimate beneficiary non-disclosure tax was payable

You must read the information on **A4** in the tax return instructions before completing this item.

Z **.00** **F**

Individual tax return 2002

RN: 100102

Taxpayer's signature

TFN

Spouse details—married or de facto

Only provide these details if you had a spouse—married or de facto—during 2001–02 and you completed any of the following items: **6** (Commonwealth of Australia pension or allowances), **T1**, **T2**, **M1**, **M2** (and at label **E** you printed **N**), **T5** (supplementary section).

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

Did you have a spouse for the full year 1 July 2001 to 30 June 2002? **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 2001 and 30 June 2002.

M **From** Day Month Year

N **To** Day Month Year

You only need to complete spouse's taxable income if any of the following conditions apply:

- You had a spouse on 30 June 2002 AND you completed item **M1** (label **Y** only).
- You had a spouse for all of 2001–02 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**
—**T2**
—**T5**
—**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 you completed item **6**, **T2** or **M2**. Refer to the tax return instructions.

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

Spouse's 2001–02 taxable income **O** .00

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** .00

If you had a spouse for all of 2001–02 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** .00

Show your spouse's total reportable fringe benefits amounts if you had a spouse for all of 2001–02 and at label **E** item **M2** you printed **N**. **S** .00

If you completed item **6** or **T2**, show the amount of any Commonwealth of Australia government pensions and allowances—listed at item **6** in the tax return instructions—that your spouse received in 2001–02. **P** .00

If you completed item **6** or **T2**, show the amount of any exempt pension income that your spouse received in 2001–02. **Q** .00

If you completed item **T1**, show your spouse's 2001–02 separate net income. **R** .00

F

Individual tax return 2002

RN: 100102

Taxpayer's signature

TFN

Refer to the tax return instructions before you complete item 12. If you are required to complete item 12 include deferred non commercial business losses from the prior year at either labels X or Y as appropriate. Refer to the tax return instructions for the relevant code.

Supplementary section

Income

12 Partnerships and trusts

Primary production

Distribution from partnerships **N** .00 /

Distribution from trusts **L** .00 /

Landcare operations and deduction for decline in value of water facility **I** .00 /

Other deductions relating to distribution **X** .00 /

Note: If you have a net loss from a partnership business activity, complete items **P3** and **P9** in the *Business and professional items* section of this tax return in addition to item 12.

Net primary production distribution .00 /

Non-primary production

Distribution from partnerships, less foreign income **O** .00 /

Distribution from trusts, less net capital gains and foreign income **U** .00 /

Landcare operations expenses **J** .00 /

Other deductions relating to distribution in labels **O** and **U** **Y** .00 /

- Distributions of net capital gains (including net foreign capital gains) must be included at item 17 on page 7.
- Distributions of foreign income must be included at item 18 or 19 on page 7.

Net non-primary production distribution .00 /

Share of credits from income

Share of credit for tax withheld where Australian Business Number not quoted **P**

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

Share of credit for TFN amounts withheld from interest, dividends and unit trust distributions **R**

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

F

13 Personal services income (PSI)

Tax withheld—voluntary agreement **G** .00

Tax withheld where Australian Business Number not quoted **H**

Tax withheld—labour hire or other specified payments **J** .00

Net PSI—transferred from label **A** item **P1** on page 9. **A** .00 /

14 Net income or loss from business

Primary production—transferred from label **Y** item **P8** on page 10. **B** .00 /

Non-primary production—transferred from label **Z** item **P8** on page 10. **C** .00 /

Tax withheld—voluntary agreement **D** .00

Tax withheld where Australian Business Number not quoted **W**

Tax withheld—labour hire or other specified payments **F** .00

If you show a loss at label **B** or **C** you must complete item **P9** on page 11.

F

Individual tax return 2002

RN: 100102

Taxpayer's signature

TFN

15 Deferred non-commercial business losses

Item P9 on page 11 must be completed before you complete this item.

Your share of deferred losses from partnership activities **F**

Deferred losses from sole trader activities **G**

Total deferred losses **H**

16 Net farm management deposits or withdrawals

E /

17 Capital gains

Did you have a CGT event during the year? **G** Print Y for yes or N for no.

Net capital gain **A**

You must also print Y at label G if you received a distribution of a capital gain from a trust.

Total current year capital gains **H**

Net capital losses carried forward to later income years **V**

18 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**

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

Transferor trust income **B**

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**

19 Foreign source income and foreign assets or property

Assessable foreign source income **E**

Net foreign employment and net foreign pension or annuity income WITHOUT an undeducted purchase price **L** / Type

Net foreign pension or annuity income WITH an undeducted purchase price **D**

Other net foreign source income **M**

Exempt foreign employment income **N**

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? **P** Print Y for yes or N for no.

20 Rent

Gross rent **P**

Interest deductions **Q**

Capital works deductions **F**

Other rental deductions **U**

Net rent P less (Q + F + U) /

21 Bonuses from life insurance companies and friendly societies

W / Claim type

Individual tax return 2002

RN: 100102

Taxpayer's signature

TFN

22 Other income

Type of income	Category 1	<input type="text"/>	Y	<input type="text"/>	.00
	Category 2	<input type="text"/>	V	<input type="text"/>	.00

Tax withheld—lump sum payments in arrears **E** **.00**

Taxable professional income **Z** **.00**

F

TOTAL SUPPLEMENTARY SECTION INCOME OR LOSS

Add up income amounts and deduct any loss amounts in the **I** boxes. **.00** /

Transfer this amount to page 2 at **I**

Deductions

D12 Australian film industry incentives **G** **.00**

D13 Deductible amount of undeducted purchase price of a foreign pension or annuity **Y** **.00**

D14 Non-employer sponsored superannuation contributions

Full name of fund	Policy number	H	<input type="text"/>	.00
-------------------	---------------	----------	----------------------	------------

D15 Other deductions—not claimable at items D1 to D14

Description of claim	Election expenses	E	<input type="text"/>	.00
	Other deductions	J	<input type="text"/>	.00

TOTAL SUPPLEMENTARY SECTION DEDUCTIONS

Items D12 to D15—add up the **I** boxes and transfer this amount to **D** on page 3 **.00**

Tax offsets

T5 Superannuation contributions on behalf of your spouse

You must also complete Spouse details—married or de facto on page 5.

Contributions paid **.00** **A** **.00**

T6 Zone or overseas forces **R** **.00**

T7 20% tax offset on net medical expenses over \$1250 **X** **.00**

T8 Parent, spouse's parent or invalid relative **B** **.00**

T9 Landcare and water facility

Water facility tax offset claimed	M	<input type="text"/>	.00	Claim type <input type="checkbox"/>
Landcare and water facility tax offset brought forward from earlier income years	T	<input type="text"/>	.00	Claim type <input type="checkbox"/>

T10 Other tax offsets **.00** **C** **.00** / **.00** /

If you are entitled to a low income tax offset, do not write it anywhere on your tax return. The ATO will calculate it for you.

TOTAL SUPPLEMENTARY SECTION TAX OFFSETS

Items T5 to T10—add up the **I** boxes **.00**

Transfer this amount to **T** on page 3

Credit for interest on tax paid

C1 Credit for interest on early payments—amount of interest **L**

F

Individual tax return 2002

RN: 100102

Taxpayer's signature

TFN

--	--	--	--	--	--	--	--	--	--

Business and professional items section

S1 Simplified tax system (STS) election

Complete all 3 labels in this item if you are eligible to enter the STS and are electing to do so. Leave all 3 labels blank if you are not entering the STS.

Are you eligible to enter the STS? **G** YES

Are you electing to enter the STS? **H** YES

Is your business grouped with another business? **I** NO YES

P1 Personal services income (PSI)

Only complete item P1 if you earned PSI as a sole trader.

Part A

Did you have a prescribed payments system payee declaration that was in force and received by the Commissioner as at 13 April 2000? Print X in the appropriate box.

B NO Read on. YES Go to item P2.

Did you satisfy the results test? Print X in the appropriate box.

P NO Read on. YES Go to item P2.

Have you received a personal services business determination(s) that was in force for the whole of the period you earned PSI? Print X in the appropriate box.

C NO Read on. YES Go to item P2.

Did you receive 80% or more of your PSI from one source? Print X in the appropriate box.

Q NO Read on. YES Go to Part B.

If you received less than 80% of your PSI from each source for the whole of the period you earned PSI and you satisfied any of the following personal services business tests, indicate which business test(s) you satisfied. Print X in the appropriate box(es). Refer to the tax return instructions before you complete this question.

Unrelated clients test **D1** Employment test **E1** Business premises test **F1**

If you printed X at D1, E1 or F1, proceed to P2 below, otherwise go to part B.

Part B

PSI—voluntary agreement **M** .00

PSI—where Australian Business Number not quoted **N** .00

PSI—labour hire or other specified payments **O** .00

PSI—other **J** .00

Total amount of deductions for payments to associates for principal work **K** .00

Total amount of other deductions against PSI **L** .00

Net PSI (M + N + O + J) less (K + L) **A** .00 / F

Transfer the amount at label A to label A item 13 on page 6.

P2 Description of main business or professional activity

Industry code **A**

P3 Number of business activities

B

P4 Status of your business—print X in one box only

Ceased business **C1**

Commenced business **C2**

P5 Business name of main business and Australian Business Number (ABN)

	ABN <input style="width: 100%;" type="text"/>

P6 Business address of main business

Suburb or town	State	D	Postcode

P7 Did you sell any goods or services using the Internet?

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

Individual tax return 2002

RN: 100102

Taxpayer's signature

TFN

P8 Business income and expenses

Income	Primary production	Non-primary production	Totals
Gross payments where Australian Business Number not quoted	C <input style="width: 50px;" type="text"/> .00	D <input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> .00
Gross payments—voluntary agreement	E <input style="width: 50px;" type="text"/> .00	F <input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> .00
Gross payments—labour hire or other specified payments	N <input style="width: 50px;" type="text"/> .00	O <input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> .00
Assessable government industry payments	G <input style="width: 50px;" type="text"/> .00 / <input style="width: 20px;" type="text"/> Type	H <input style="width: 50px;" type="text"/> .00 / <input style="width: 20px;" type="text"/> Type	<input style="width: 50px;" type="text"/> .00
Other business income	I <input style="width: 50px;" type="text"/> .00 / <input style="width: 20px;" type="text"/>	J <input style="width: 50px;" type="text"/> .00 / <input style="width: 20px;" type="text"/>	<input style="width: 50px;" type="text"/> .00 / <input style="width: 20px;" type="text"/>
Total business income	<input style="width: 50px;" type="text"/> .00 / <input style="width: 20px;" type="text"/>	<input style="width: 50px;" type="text"/> .00 / <input style="width: 20px;" type="text"/>	<input style="width: 50px;" type="text"/> .00 / <input style="width: 20px;" type="text"/>

Expenses	Primary production	Non-primary production	Totals
Opening stock	<input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> .00	K <input style="width: 50px;" type="text"/> .00
Purchases and other costs	<input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> .00	L <input style="width: 50px;" type="text"/> .00
Closing stock	<input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> .00	M <input style="width: 50px;" type="text"/> .00
Cost of sales (label K + L - M)	<input style="width: 50px;" type="text"/> .00 / <input style="width: 20px;" type="text"/>	<input style="width: 50px;" type="text"/> .00 / <input style="width: 20px;" type="text"/>	<input style="width: 50px;" type="text"/> .00 / <input style="width: 20px;" type="text"/> F
Contractor, sub-contractor and commission expenses	<input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> .00	F <input style="width: 50px;" type="text"/> .00
Superannuation expenses	<input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> .00	G <input style="width: 50px;" type="text"/> .00
Bad debts	<input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> .00	I <input style="width: 50px;" type="text"/> .00
Lease expenses	<input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> .00	J <input style="width: 50px;" type="text"/> .00
Rent expenses	<input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> .00	K <input style="width: 50px;" type="text"/> .00
Interest expenses within Australia	<input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> .00	Q <input style="width: 50px;" type="text"/> .00
Interest expenses overseas	<input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> .00	R <input style="width: 50px;" type="text"/> .00
Depreciation expenses	<input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> .00	M <input style="width: 50px;" type="text"/> .00
Motor vehicle expenses	<input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> .00	N <input style="width: 50px;" type="text"/> .00 / <input style="width: 20px;" type="text"/> Type
Repairs and maintenance	<input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> .00	O <input style="width: 50px;" type="text"/> .00
All other expenses	<input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> .00	P <input style="width: 50px;" type="text"/> .00
Total expenses —add up the boxes for each column	S <input style="width: 50px;" type="text"/> .00 / <input style="width: 20px;" type="text"/>	T <input style="width: 50px;" type="text"/> .00 / <input style="width: 20px;" type="text"/>	<input style="width: 50px;" type="text"/> .00 / <input style="width: 20px;" type="text"/>

Reconciliation items

Drought investment allowance	<input style="width: 50px;" type="text"/> .00		U <input style="width: 50px;" type="text"/> .00
Deduction for environmental protection expenses	<input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> .00	V <input style="width: 50px;" type="text"/> .00
Section 40-880 deduction	<input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> .00	A <input style="width: 50px;" type="text"/> .00
Business deduction for project pool	<input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> .00	L <input style="width: 50px;" type="text"/> .00
Landcare operations and business deduction for decline in value of water facility	<input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> .00	W <input style="width: 50px;" type="text"/> .00
Income reconciliation adjustments	<input style="width: 50px;" type="text"/> .00 / <input style="width: 20px;" type="text"/>	<input style="width: 50px;" type="text"/> .00 / <input style="width: 20px;" type="text"/>	X <input style="width: 50px;" type="text"/> .00 / <input style="width: 20px;" type="text"/>
Expense reconciliation adjustments	<input style="width: 50px;" type="text"/> .00 / <input style="width: 20px;" type="text"/>	<input style="width: 50px;" type="text"/> .00 / <input style="width: 20px;" type="text"/>	H <input style="width: 50px;" type="text"/> .00 / <input style="width: 20px;" type="text"/>

Net income or loss from business this year	B <input style="width: 50px;" type="text"/> .00 / <input style="width: 20px;" type="text"/>	C <input style="width: 50px;" type="text"/> .00 / <input style="width: 20px;" type="text"/>	<input style="width: 50px;" type="text"/> .00 / <input style="width: 20px;" type="text"/>
---	--	--	---

Deferred non-commercial business losses from the prior year	D <input style="width: 50px;" type="text"/> .00	E <input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> .00
---	--	--	---

Net income or loss from business	Y <input style="width: 50px;" type="text"/> .00 / <input style="width: 20px;" type="text"/>	Z <input style="width: 50px;" type="text"/> .00 / <input style="width: 20px;" type="text"/>	<input style="width: 50px;" type="text"/> .00 / <input style="width: 20px;" type="text"/> F
---	--	--	--

Transfer the amounts at labels Y and Z to item 14 on page 6.

Individual tax return 2002

RN: 100102

Taxpayer's signature

TFN

P9 Business loss activity details

Note: If you incurred a net loss from more than 3 business activities this year show the 3 activities with the highest losses. If you print loss code 8 at labels **G**, **M** or **S** you must complete item **15** on page 7.

Activity 1

Description of activity **D** **F**

Industry code	Partnership (P) or sole trader (S)	Type of loss	Deferred non-commercial loss from the prior year	Net loss
E <input type="text"/>	F <input type="text"/>	G <input type="text"/>	H <input type="text"/> .00	I <input type="text"/> .00 F

Activity 2

Description of activity **J** **F**

Industry code	Partnership (P) or sole trader (S)	Type of loss	Deferred non-commercial loss from the prior year	Net loss
K <input type="text"/>	L <input type="text"/>	M <input type="text"/>	N <input type="text"/> .00	O <input type="text"/> .00 F

Activity 3

Description of activity **P** **F**

Industry code	Partnership (P) or sole trader (S)	Type of loss	Deferred non-commercial loss from the prior year	Net loss
Q <input type="text"/>	R <input type="text"/>	S <input type="text"/>	T <input type="text"/> .00	U <input type="text"/> .00 F

P10 STS depreciating assets

For completion by STS taxpayers only. STS taxpayers are not required to complete a *Capital allowances schedule 2002*.

Low cost assets (less than \$1000)	General pool assets (less than 25 years)	Long life pool assets (25 years or more)
STS depreciation deduction A <input type="text"/> .00	B <input type="text"/> .00	C <input type="text"/> .00

Other business and professional items

P11 Trade debtors **E** .00

P12 Trade creditors **F** .00

P13 Total salary and wage expenses **G** .00 / Type

P14 Payments to associated persons **H** .00

P15 Intangible depreciating assets first deducted **I** .00

P16 Other depreciating assets first deducted **J** .00

P17 Termination value of intangible depreciating assets **D** .00

P18 Termination value of other depreciating assets **K** .00

P19 Trading stock election **P**
Print Y for yes or leave blank.

Hours taken to prepare and complete the Business and professional items section **S** **F**

Consent to use part or all of your 2002 tax refund to repay your spouse's family tax benefit (FTB) overpayment

RN: 100102

You must read the information on family tax benefit in the tax return instructions before completing FTB claimant's details.

Only complete the details below if:

- you were the spouse of an FTB claimant on 30 June 2002 and your income was taken into account in their claim—check with your spouse—AND
- your spouse has given you authority to quote on your tax return their customer reference number (CRN). If your spouse does not know their CRN they can contact the Family Assistance Office AND
- your spouse expects to have an FTB overpayment for 2002 AND
- you expect to receive a tax refund for 2002 AND
- you consent to use part or all of your tax refund to repay your spouse's FTB overpayment.

Note: An FTB overpayment can only be raised after reconciliation has been completed. If an FTB overpayment is raised after your refund has been sent to you the ATO will not be able to use your refund to repay the FTB overpayment.

Spouse's CRN

Spouse's sex—print X in the relevant box. Male Female

Spouse's name Surname or family name
Print full name. Given names

Spouse's date of birth Day Month Year

I consent to the ATO using part or all of my 2001–02 tax refund to repay the 2002 FTB overpayment of my spouse, whose details I have provided above. I have obtained my spouse's permission to quote their CRN.

Your signature **Date** Day Month Year

Taxpayer's declaration

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

I declare that:

- the information provided to my registered tax agent for the preparation of this tax return is true and correct and
- I understand the ATO has the right to review my tax return and, for a period of up to 6 years, to issue me with a revised assessment if a review shows any inaccuracies in income or entitlements that change my assessment
- I authorise my registered tax agent to lodge this tax return.

Your signature **Date** Day Month Year

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

Privacy: It is not an offence not to quote your tax file number (TFN). However, your assessment will be delayed if you do not quote your TFN. The ATO is authorised by the *Income Tax Assessment Act 1936* and the *Income Tax Assessment Act 1997* and the *A New Tax System (Family Assistance) (Administration) Act 1999* to ask for 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 authorised by law to receive it—for example, benefit payment agencies such as Centrelink, the Department of Education, Science and Training and the Department of Family and Community Services; law enforcement agencies such as the National Crime Authority; and other agencies such as the Child Support Agency, the Australian Bureau of Statistics and the Reserve Bank of Australia.

Tax agent's certificate

I,

declare that this tax return has been prepared in accordance with information supplied by the taxpayer, that the taxpayer has given me a declaration stating that the information provided to me is true and correct and that the taxpayer has authorised me to lodge the tax return.

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

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