



# 1988 INCOME TAX RETURN

## SALARY AND/OR PENSION INCOME EARNED OVERSEAS

SCHEDULE E

For use with Form AB

This Schedule is part of the income tax return of:

.....  
FULL NAME (Use block letters)
FILE NUMBER
SIGNATURE OF TAXPAYER

You must fill in this Schedule if, during the year of income, you received salary or wages or a pension or annuity from any source outside Australia. If you received any other kind of foreign income, you must complete Schedule F. Please complete a separate Schedule for each country concerned.

### PART 1 – FOREIGN INCOME

	Salary/Wage Income	Pension/Annuity	
Name of Country where income earned			
Period of continuous service (for salary or wage earners); or period during which pension was received.			
Gross income received (before payment of tax)	\$	\$	
<b>TOTAL INCOME (in Australian currency)</b>			<b>\$</b> <span style="float: right;">E1</span>

### PART 2 – FOREIGN DEDUCTIONS (See paragraph 12)

For each type of deduction claimed, list details and amounts of deductions (if insufficient space attach separate statement).

Description of Deduction	Salary/Wage Income	Pension/Annuity	
	\$	\$	
<b>TOTAL DEDUCTIONS (in Australian currency)</b>			<b>\$</b> <span style="float: right;">E2</span>

**NET FOREIGN INCOME (SUBTRACT ITEM E2 FROM ITEM E1)**

—TRANSFER THIS AMOUNT TO ITEM 21 ON FORM AB \$ E3

### PART 3 – FOREIGN TAX

Show the amount of foreign tax paid or withheld on income received.

Salary/Wage Income	Pension/Annuity	
\$	\$	
<b>TOTAL CREDITS (in Australian currency)</b>		<b>\$</b> <span style="float: right;">E4</span>

**Note:** If you wish to calculate the amount of foreign tax that you will be entitled to claim as a credit, you can do so on page 2 of the notes accompanying this Schedule—See paragraph 28.

### PART 4 – EXCHANGE RATES (See paragraphs 21 and 22)

Salary or wages received in foreign currency should be converted into Australian dollars at the average exchange rate for the whole or part of the year in which the income was received.

Foreign pensions may also be converted at the average exchange rate, or at the rate of exchange applicable at the time each instalment of pension is received.

Foreign tax paid in respect of foreign salary or pension income should be converted at the rate applicable at the time the tax was paid or withheld.