Australian Government
Australian Taxation Office

Tax return for **individuals** 2005

1 July 2004 to 30 June 2005

Use *TaxPack 2005* to fill in this tax return. Please print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Do not use correction fluid or tape. Print one letter or number in each box. Print X in appropriate boxes. Complete your details carefully to avoid delays in processing your tax return.

Your tax file number (TFN) — See the **Privacy** note in the *Taxpayer's declaration* on page 8 of your tax return.

Are you an Australian resident?
See page 14 in *TaxPack 2005*.
YES ☐ NO ☐

Your sex
Male ☐ Female ☐

Your name
Print your full name.

Title – for example, Mr, Mrs, Ms, Miss
Surname or family name
Given names

Has any part of your name changed since completing your last tax return?
NO ☐ YES ☐ → Previous surname

Your postal address
Print the address where you want your mail sent.

Has this address changed since completing your last tax return?
Fill in the appropriate box then read on.
NO ☐ YES ☐

Suburb or town
State Postcode Country if not Australia

Is your home address different from your postal address?
NO ☐ Read on.
YES ☐ Print your home address.

Suburb or town
State Postcode Country if not Australia

Your date of birth
If you were under 18 years of age on 30 June 2005 you must complete item **A1** on page 6 of your tax return. Read page 109 in *TaxPack 2005* for more information.

DAY MONTH YEAR

Please provide your date of birth to avoid delays in the processing of your tax return.

Your telephone number during business hours – If we need to ask you about your tax return, it is quicker by telephone.
Area code Telephone number

Your spouse's name
If you had more than one spouse during 2004–05 print the name of your latest spouse.

Surname or family name
Given names

Will you need to lodge an Australian tax return in the future?
YES ☐ DON'T KNOW ☐ NO ☐ FINAL TAX RETURN

Do you want to use electronic funds transfer (EFT) this year for your tax refund or family tax benefit payment where applicable? Read pages 14–15 in *TaxPack 2005* for more information.

NO ☐ Read on.
YES ☐ If you had your refund paid directly into your account last year and you want us to use the same account, do not write the details again. Otherwise, fill in the BSB number, account number and account name details 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

Pages 18–39 in *TaxPack 2005* will help you to fill in the following items correctly.

1 Salary or wages

Your main salary and wage occupation — Description

Payer's Australian business number	Tax withheld – do not show cents	Income – do not show cents
	.00	C .00
	.00	D .00
	.00	E .00
	.00	F .00
	.00	G .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 TYPE

5% of amount B in lump sum payments box — .00 — H .00

4 Eligible termination payments (ETP)

Attach the 'Payee's Tax Return Copy' of your ETP payment summary or letters to page 3 of your tax return.

Taxable amount other than excessive component — I .00

Excessive component — N .00

.00

5 Australian Government allowances and payments like Newstart, youth allowance and austudy payment — .00 — A .00

6 Australian Government pensions and allowances — .00 — B .00

You must complete item **T2** or **T3** in **Tax offsets**.

7 Other Australian pensions or annuities – including superannuation pensions

Type — .00 — J .00

8 Attributed personal services income — .00 — O .00

TOTAL TAX WITHHELD $ .00 ← **For items 1 to 8 add up all the amounts in the tax withheld column.**

9 Total reportable fringe benefits amounts — W .00

10 Gross interest

If you are a non-resident make sure you have printed your country of residence on page 1 of your tax return.

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 of your tax return.

Unfranked amount — S .00

Franked amount — T .00

Franking credit — U .00

Tax file number amounts withheld from dividends — V .

Only used by taxpayers completing the *Tax return for individuals (supplementary section) 2005*

I Transfer the amount from **TOTAL SUPPLEMENT INCOME OR LOSS** on page 11 and write it here. $ .00 LOSS

TOTAL INCOME OR LOSS — **Add up all the income amounts and deduct any loss amount in the right-hand column.** $ .00 LOSS

Attach your 'Payee's Tax Return Copy' of requested payment summaries and other attachments here. Place your payment summaries on top, followed by any other attachments.

Do not send in your tax return until you have attached all requested attachments.

DEDUCTIONS

Pages 40–68 in *TaxPack 2005* will help you to fill in the items below correctly.

You must read pages 40–1 in *TaxPack 2005* if you are claiming deductions for expenses that relate to your work as an employee at items D1–D6.

Deductions – do not show cents

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 and dividend deductions	I	.00	
D8	Gifts or donations	J	.00	
D9	Deductible amount of undeducted purchase price (UPP) of an Australian pension or annuity You will find information on deductible amount of UPP of a foreign pension or annuity at question **D12** in *TaxPack 2005 supplement*.	L	.00	
D10	Cost of managing tax affairs	M	.00	

Only used by taxpayers completing the *Tax return for individuals (supplementary section) 2005*

D Transfer the amount from **TOTAL SUPPLEMENT DEDUCTIONS** on page 11 and write it here. $ .00

TOTAL DEDUCTIONS — **Add up all the deduction amounts at items D1 to D.** $ .00

SUBTOTAL — **TOTAL INCOME OR LOSS less TOTAL DEDUCTIONS** $ .00 LOSS

LOSSES

Pages 69–71 in *TaxPack 2005* will help you to fill in the item below correctly.

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** here. $ .00 LOSS

If you were required to complete L1 you must read page 72 in *TaxPack 2005.*

Make sure that you complete item M2. See pages 105–8 in *TaxPack 2005*.

TAX OFFSETS

Pages 79–98 in *TaxPack 2005* will help you to claim your tax offsets correctly.

Tax offsets – do not show cents

T1 Spouse (without dependent child or student), child-housekeeper or housekeeper

To claim the spouse tax offset you must also complete **Spouse details – married or de facto** on pages 6–7 of your tax return. Separate net income of your spouse must be shown on page 7, not here.

P ___,___ .00 CLAIM TYPE

Child-housekeeper's separate net income V ___,___ .00

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

If you had a spouse during 2004–05 you must also complete **Spouse details – married or de facto** on pages 6–7 of your tax return.

The Tax Office will work out this tax offset amount. Print your code letter in the tax offset code box. Read pages 89–90 in *TaxPack 2005*.

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 2004–05 you must also complete **Spouse details – married or de facto** on pages 6–7 of your tax return.

The Tax Office will work out this tax offset amount. Print your code letter in the tax offset code box. Read pages 91–2 in *TaxPack 2005*.

O TAX OFFSET CODE

T VETERAN CODE

T4 Superannuation annuity and pension

S ___,___ .00

T5 Private health insurance

You must complete **Private health insurance policy details** below.

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

T6 Ongoing baby bonus claim

Number of eligible days H ___ CODE

First-time baby bonus claimants and all transferees must use the *Baby bonus instructions and claim 2005*.

Only used by taxpayers completing the *Tax return for individuals (supplementary section) 2005*

T Transfer the amount from **TOTAL SUPPLEMENT TAX OFFSETS** on page 12 and write it here. $ ___,___ .00

TOTAL TAX OFFSETS **Add up all the tax offset amounts at items T1, T4, T5 and T.** U $ ___,___ .00

The Tax Office will work out any tax offset for low income. Read page 72 in *TaxPack 2005* for more information.

PRIVATE HEALTH INSURANCE POLICY DETAILS

Page 99 in *TaxPack 2005* will help you to fill in your details correctly.

You must provide the details for each policy if item **T5** or **M2** asked you to complete this section.

Health fund ID	Membership number	Type of cover
B	C	
B	C	
B	C	

M1 Medicare levy reduction or exemption

NOTE
Only certain taxpayers are entitled to a Medicare levy reduction or exemption. Read pages 101–4 in *TaxPack 2005* 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 2004–05 you must also complete **Spouse details – married or de facto** on pages 6–7 of your tax return.

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 pages 105–8 in *TaxPack 2005*.

For the **whole** period 1 July 2004 to 30 June 2005 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** on page 4 of your tax return. You have now finished this item.

NO Read on.

For the whole of 2004–05 were you:

- **a single person** – without a dependent child or children – and your taxable income for MLS purposes (including your total reportable fringe benefits amounts) was $50,000 or less, OR
- **a member of a family** – which may consist of a couple (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 taxable income for MLS purposes (including the total reportable fringe benefits amounts) of you and your spouse (if you had one) was $100,000 (plus $1,500 for each dependent child after the first) or less?

NO You may have to pay the surcharge. Read pages 105–8 in *TaxPack 2005*.

YES You do not have to pay the surcharge. You must write **365** at **A**.

You must write the following at **A**:

- **0** when you have to pay the surcharge for the whole period 1 July 2004 to 30 June 2005
- **365** when you do NOT have to pay the surcharge for the whole period 1 July 2004 to 30 June 2005
- **the number of days** you do NOT have to pay the surcharge for part of the period 1 July 2004 to 30 June 2005.

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

Number of dependent children **D**

If you had a spouse during 2004–05 complete **Spouse details – married or de facto** on pages 6–7 of your tax return.

If you were covered by private patient hospital cover at any time during 2004–05 you **must** complete **Private health insurance policy details**. See page 99 in *TaxPack 2005*.

Make sure you sign the *Taxpayer's declaration* on page 8 of your tax return.

ADJUSTMENTS

Pages 109–11 in *TaxPack 2005* will help you to fill in these items correctly.

A1 Under 18

If you were under 18 years of age on 30 June 2005 you must complete this item or you may be taxed at a higher rate.
Read page 109 in *TaxPack 2005* for more information.

J ☐☐☐,☐☐☐.00 TYPE ☐

A2 Part-year tax-free threshold

Date DAY ☐☐ MONTH ☐☐ YEAR ☐☐☐☐

You must read pages 110–11 in *TaxPack 2005* to complete this item.

Months eligible for threshold N ☐☐

Income while a full-time student O ☐☐☐,☐☐☐.00

SPOUSE DETAILS – MARRIED OR DE FACTO

If you completed any of the items listed below, and you had a spouse during 2004–05, 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?

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 (supplementary section)

NO ☐ You do not need to complete this section. Go to page 8.

YES ☐ You need to complete this section. Complete the information required below then go to page 7.

Spouse's date of birth K DAY ☐☐ MONTH ☐☐ YEAR ☐☐☐☐

Did you have a spouse for the full year – 1 July 2004 to 30 June 2005? L YES ☐ NO ☐

If you did not have a spouse for the full year, write the dates you had a spouse between 1 July 2004 and 30 June 2005.

From M DAY ☐☐ MONTH ☐☐ YEAR ☐☐☐☐

To N DAY ☐☐ MONTH ☐☐ YEAR ☐☐☐☐

SPOUSE DETAILS – MARRIED OR DE FACTO – continued

Make sure you have checked on page 6 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 **R**
■ item **T2** or **T3**	complete **O**, **T**, **P** and **Q**
■ item **M1** (**V** or **W**)	complete **O**
■ item **M1** (**Y** only)	complete **O** if you had a spouse on 30 June 2005
■ item **M2** and you printed X in the **NO** box at **E**	complete **O**, **T**, **U** and **S** if you had a spouse for all of 2004–05 or your spouse died during the year
■ item **T7**	complete **O** and **S**.

For any of the following that you are required to complete, if the amount is zero, do not leave blank – write **0**.

Spouse's 2004–05 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 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

Australian Government pensions and allowances are listed on page 28 in *TaxPack 2005*.

Amount of Australian Government pensions and allowances that your spouse received in 2004–05 **P** ☐☐☐,☐☐☐.00

Exempt income is listed on pages 16–17 in *TaxPack 2005*.

Amount of any exempt pension income that your spouse received in 2004–05 (make sure you only include your spouse's exempt **pension** income) **Q** ☐☐☐,☐☐☐.00

See pages 73–4 in *TaxPack 2005* for information on separate net income.

Your spouse's 2004–05 **separate net income** **R** ☐☐☐,☐☐☐.00

If you are completing the supplementary section (pages 9–12) of your tax return, attach it here. →

Consent to use part or all of your 2005 tax refund to repay your spouse's family tax benefit (FTB) overpayment

Only complete the details below if:

- you were the spouse of an FTB claimant on 30 June 2005 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 2005, AND
- you expect to receive a tax refund for 2005, 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 Tax Office will not be able to use your refund to repay the FTB overpayment.

Spouse's CRN

Spouse's sex Male Female

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

Spouse's date of birth DAY MONTH YEAR

I consent to the Tax Office using part or all of my 2004–05 tax refund to repay the 2005 FTB overpayment of my spouse, whose details I have provided above. I have obtained my spouse's permission to quote their CRN.

Your signature for FTB purposes only

Date DAY MONTH YEAR

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 in the *Tax return for individuals (supplementary section) 2005* – pages 9–12? Read page 8 in *TaxPack 2005* to find out.

NO Go to question 2. YES Attach pages 9–12 to this page.

2 Has *TaxPack* 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 2005* – to page 3 of your tax return NO YES

These attachments are in addition to your payment summaries and other requested attachments which you must attach to your tax return.

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 Australian Taxation Office (ATO) is 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 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 Australian Crime Commission; and other agencies such as the Child Support Agency, the Australian Bureau of Statistics and the Reserve Bank of Australia.

I declare that:

- all the information I have given in this tax return, including any attachments, is true and correct
- I have shown all my income – including net capital gains – for tax purposes for 2004–05
- I have completed and attached the supplementary section, schedules and other attachments – as appropriate – that *TaxPack 2005* 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
- I understand the ATO has the right to review my tax return and, for a period of up to six years, to issue me with a revised assessment if a review shows any inaccuracies in income or entitlements that change my assessment.

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

Use the pre-addressed envelope provided with *TaxPack 2005* to lodge your tax return.
For more information, read page 113 in *TaxPack 2005*.