



**14 Net income or loss from business**

To complete this item, you must have read the publication *Business and professional items instructions 2005* and completed the *Business and professional items schedule for individuals 2005*. Attach the schedule to page 3 of your tax return.

Primary production – transferred from **Y** on your *Business and professional items schedule for individuals 2005*

Non-primary production – transferred from **Z** on your *Business and professional items schedule for individuals 2005*

Tax withheld – voluntary agreement **D** .<sup>00</sup>

Tax withheld where Australian business number not quoted **W** .

Tax withheld – foreign resident withholding **E** .

Tax withheld – labour hire or other specified payments **F** .<sup>00</sup>

**B** .<sup>00</sup> LOSS

**C** .<sup>00</sup> LOSS

If you show a loss at **B** or **C** you must complete item **P9** in the *Business and professional items schedule for individuals 2005*.

**15 Deferred non-commercial business losses**

Your share of deferred losses from partnership activities **F** .<sup>00</sup>

Deferred losses from sole trader activities **G** .<sup>00</sup>

Item **P9** in the *Business and professional items schedule for individuals 2005* must be completed before you complete this item.

Total deferred losses **H** .<sup>00</sup>

**16 Net farm management deposits or withdrawals**

**E** .<sup>00</sup> LOSS

**17 Capital gains**

Did you have a capital gains tax event during the year? **G** NO  YES

You must also print **X** in the **YES** box at **G** if you received a distribution of a capital gain from a trust.

Net capital gain **A** .<sup>00</sup>

Total current year capital gains **H** .<sup>00</sup>

Net capital losses carried forward to later income years **V** .<sup>00</sup>

**18 Foreign entities**

Did you have either a direct or indirect interest in a controlled foreign company (CFC)? **I** NO  YES

CFC income **K** .<sup>00</sup>

Have you **ever**, either directly or indirectly, caused the transfer of property – including money – or services to a non-resident trust estate? **W** NO  YES

Transferor trust income **B** .<sup>00</sup>

Did you have an interest in a foreign investment fund (FIF) or a foreign life assurance policy (FLP)? **J** NO  YES

FIF and FLP income **C** .<sup>00</sup>

**19 Foreign source income and foreign assets or property**

Assessable foreign source income **E** .<sup>00</sup>

Net foreign employment and net foreign pension or annuity income **WITHOUT** an undeducted purchase price **L** .<sup>00</sup> TYPE

Net foreign pension or annuity income **WITH** an undeducted purchase price **D** .<sup>00</sup>

Other net foreign source income **M** .<sup>00</sup>

Also include at **F** Australian franking credits from a New Zealand company that you have received indirectly through a partnership or trust distribution.

Australian franking credits from a New Zealand company **F** .<sup>00</sup>

Exempt foreign employment income **N** .<sup>00</sup>

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** NO  YES

<b>20 Rent</b>	Gross rent <b>P</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00 Interest deductions <b>Q</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00 Capital works deductions <b>F</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00 Other rental deductions <b>U</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	$P \text{ less } (Q + F + U)$ ↓ Net rent <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00 <span style="float: right;">LOSS <input type="text"/></span>
<b>21 Bonuses from life insurance companies and friendly societies</b>	<b>W</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	
<b>22 Other income</b>	Type of income Category 1 <input type="text"/> Category 2 <input type="text"/> Tax withheld – lump sum payments in arrears <b>E</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00 Taxable professional income <b>Z</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	<b>Y</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00 <b>V</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
<b>TOTAL SUPPLEMENT INCOME OR LOSS</b>	<b>Add up all the income amounts at items 12 to 22 on your tax return and deduct any loss amounts in the right-hand column.</b>	<b>\$</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00 <span style="float: right;">LOSS <input type="text"/></span>
	<b>Transfer this amount to the bottom of page 2 of your tax return at I</b>	←

**DEDUCTIONS**

<b>D11 Australian film industry incentives</b>		<b>G</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
<b>D12 Deductible amount of undeducted purchase price of a foreign pension or annuity</b>		<b>Y</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
<b>D13 Non-employer sponsored superannuation contributions</b>	Full name of fund <input type="text"/> Account number <input type="text"/> Fund Australian business number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Fund tax file number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>H</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
<b>D14 Deduction for project pool</b>		<b>D</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
<b>D15 Other deductions – not claimable at items D1 to D14 or elsewhere on your tax return</b>	Description of claim <input type="text"/>	Election expenses <b>E</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00 Other deductions <b>J</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
<b>TOTAL SUPPLEMENT DEDUCTIONS</b>	<b>Add up all the deduction amounts in the right-hand column.</b>	<b>\$</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
	<b>Transfer this amount to page 3 of your tax return at D</b>	←

# TAX OFFSETS

Pages s43–59 in *TaxPack 2005 supplement* will help you to claim your tax offsets correctly.



**T7 Superannuation contributions on behalf of your spouse** Contributions paid  **A**  Tax offsets – do not show cents

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

**T8 Zone or overseas forces** **R**

**T9 20% tax offset on net medical expenses over the threshold amount** **X**

**T10 Parent, spouse’s parent, or invalid relative** **B**

**T11 Landcare and water facility** Landcare and water facility tax offset brought forward from earlier years **T**

**T12 Net income from working – supplementary section** **M**  **LOSS**  **We use this amount to work out your mature age worker tax offset entitlement. (See page 125 in *TaxPack 2005*.) Do not include it in your total supplement tax offsets below.**

**T13 Other tax offsets** If you are entitled to a tax offset for low income, do **not** write it anywhere on your tax return. The Tax Office will work it out for you. See page 72 in *TaxPack 2005* for details. **C**  **CLAIM TYPE**

**TOTAL SUPPLEMENT TAX OFFSETS**

Add up all the tax offset amounts at items **T7**, **T8**, **T9**, **T10**, **T11** and **T13**. \$

Transfer this amount to page 4 of your tax return at **T** ←

# ADJUSTMENTS

Pages s60–1 in *TaxPack 2005 supplement* will help you to fill in these items correctly.

**A3 Amount on which family trust distribution tax has been paid** **X**

If a trust, partnership or company made a distribution to you on which family trust distribution tax has been paid, you **must** read page s60 in *TaxPack 2005 supplement*.

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

You must read page s61 in *TaxPack 2005 supplement* to complete this item.

# CREDIT FOR INTEREST ON TAX PAID

Page s62 in *TaxPack 2005 supplement* will help you to fill in the following item correctly.

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

# TAXPAYER’S SIGNATURE

When you have completed your supplementary section, sign and date below.

Signature

Date 

DAY	MONTH	YEAR
<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

## What to do when you have completed this supplementary section

- Sign and date the supplementary section above.
  - Make sure that you have completed any relevant details on page 9 of this supplementary section.
  - Make sure that you have transferred your total supplement amounts to the required places on your tax return.
  - Make sure you answer **YES** at *Taxpayer’s declaration* question **1** on page 8 of your tax return.
  - If you completed item **12** on page 9 and you were asked to complete the *Business and professional items schedule for individuals 2005*, attach your completed schedule to page 3 of your tax return.
  - If you completed item **13**, **14** or **15** on pages 9–10, attach your completed *Business and professional items schedule for individuals 2005* to page 3 of your tax return.
  - Attach (but please do not pin) all your other attachments to page 3 of your tax return.
  - Attach your supplementary section to page 8 of your tax return.
- When you are sure that you have correctly completed all of your tax return, use the pre-addressed envelope provided with *TaxPack 2005* to lodge your tax return.
- For more information read page 113 in *TaxPack 2005*.

**Don't forget to sign the *Taxpayer’s declaration* on page 8 of your tax return.**