



#### 14 Personal services income (PSI)

To complete this item, you need to read and complete the *Business and professional items schedule for individuals 2022*. You should lodge your tax return using myTax or a registered tax agent.

#### 15 Net income or loss from business

To complete this item, you need to read and complete the *Business and professional items schedule for individuals 2022*. You should lodge your tax return using myTax or a registered tax agent.

#### 16 Deferred non-commercial business losses

To complete this item, you need to read and complete the *Business and professional items schedule for individuals 2022*. You should lodge your tax return using myTax or a registered tax agent.

#### 17 Net farm management deposits or repayments

Deductible deposits **D** [ ][ ][ ][ ] , [ ][ ][ ][ ] .00

Early repayments – natural disaster and drought **N** [ ][ ][ ][ ] , [ ][ ][ ][ ] .00

Other repayments **R** [ ][ ][ ][ ] , [ ][ ][ ][ ] .00

Net farm management deposits or repayments **E** [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .00 LOSS [ ]

**18 Capital gains** Did you have a capital gains tax event during the year? **G** No [ ] Yes [ ] You must print  in the **Yes** box at **G** if you had an amount of capital gains from a trust.

Have you applied an exemption, rollover or additional discount? **M** No [ ] Yes [ ] CODE [ ]

Net capital gain **A** [ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .00

Total current year capital gains **H** [ ][ ][ ][ ] , [ ][ ][ ][ ] .00

Net capital losses carried forward to later income years **V** [ ][ ][ ][ ] , [ ][ ][ ][ ] .00

Credit for foreign resident capital gains withholding amounts **X** [ ][ ][ ][ ] , [ ][ ][ ][ ] . [ ][ ][ ]

#### 19 Foreign entities

Did you have either a direct or indirect interest in a controlled foreign company (CFC)? **I** No [ ] Yes [ ] CFC income **K** [ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .00

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** [ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .00

#### 20 Foreign source income and foreign assets or property

Assessable foreign source income **E** [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .00

Other net foreign employment income **T** [ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .00 LOSS [ ]

Net foreign pension or annuity income WITHOUT an undeducted purchase price **L** [ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .00 LOSS [ ]

Net foreign pension or annuity income WITH an undeducted purchase price **D** [ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .00 LOSS [ ]

Net foreign rent **R** [ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .00 LOSS [ ]

Other net foreign source income **M** [ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .00 LOSS [ ]

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

Australian franking credits from a New Zealand franking company **F** [ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .00

Net foreign employment income – payment summary **U** [ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .00 LOSS [ ]

Exempt foreign employment income **N** [ ][ ][ ][ ] , [ ][ ][ ][ ] .00

Foreign income tax offset **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 [ ]

**21 Rent**

Gross rent **P**         .00

Interest deductions **Q**         .00

Capital works deductions **F**         .00

Other rental deductions **U**         .00

Net rent **R**         .00

**P less (Q + F + U)**

↓

**LOSS**

**22 Bonuses from life insurance companies and friendly societies**

**W**         .00

**23 Forestry managed investment scheme income**

**A**         .00

**24 Other income**

Type of income	{	Category 1 <input style="width: 150px;" type="text"/>	<b>Y</b>	<input type="text"/>	.00
		Category 2 (ATO interest) <input style="width: 150px;" type="text"/>	<b>X</b>	<input type="text"/>	.00
		Category 3 (FHSS) <input style="width: 150px;" type="text"/>	<b>R</b>	<input type="text"/>	.00
		Category 4 <input style="width: 150px;" type="text"/>	<b>V</b>	<input type="text"/>	.00

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

Taxable professional income **Z**         .00

Tax withheld – assessable FHSS released amount **S**         .00

**TOTAL SUPPLEMENT INCOME OR LOSS**

For the amounts in the right-hand column at items **13** to **24** add up all the income amounts and deduct any loss amounts.

\$         .00 **LOSS**

Transfer this amount to **I** on page 3 of your tax return. ←

## Deductions

**D11 Deductible amount of undeducted purchase price of a foreign pension or annuity**

**Y**         .00

**D12 Personal superannuation contributions**

Did you provide your fund (including a retirement savings account) with a notice of intent to claim a deduction for personal superannuation contributions, and receive an acknowledgement from your fund? Yes  No

Full name of fund  Account number  **H**        .00

Fund Australian business number

Fund tax file number

**D13 Deduction for project pool**

**D**         .00

**D14 Forestry managed investment scheme deduction**

**F**         .00

**D15 Other deductions – not claimable at items D1 to D14 or elsewhere on your tax return**

Election expenses **E**         .00

Description of claim  Other deductions **J**        .00

**TOTAL SUPPLEMENT DEDUCTIONS**

Add up all the deduction amounts in the right-hand column.

\$         .00

Transfer this amount to **D** on page 4 of your tax return. ←

## Tax offsets

<b>T3</b>	<b>Superannuation contributions on behalf of your spouse</b>	Contributions paid	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<b>A</b>	Tax offsets – do not show cents <input type="text"/> <input type="text"/> <input type="text"/> .00
You must also complete <b>Spouse details – married or de facto</b> on pages 8–9 of your tax return.					
<b>T4</b>	<b>Zone or overseas forces</b>			<b>R</b>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
<b>T5</b>	<b>Invalid and invalid carer</b>			<b>B</b>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
<b>T6</b>	<b>Landcare and water facility</b>	Landcare and water facility tax offset brought forward from earlier years		<b>T</b>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
<b>T7</b>	<b>Early stage venture capital limited partnership</b>	Current year tax offset		<b>K</b>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
		Tax offset carried forward from previous year		<b>M</b>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
<b>T8</b>	<b>Early stage investor</b>	Current year tax offset		<b>L</b>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
		Tax offset carried forward from previous year		<b>O</b>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
<b>T9</b>	<b>Other refundable tax offsets</b>			<b>P</b>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00 <input style="border: 1px solid black; width: 20px; height: 15px; vertical-align: middle; text-align: center; font-size: 8px;" type="text"/> CODE

### TOTAL SUPPLEMENT TAX OFFSETS

Add up all the tax offset amounts at items **T3** to **T9**. \$    ,    .00

Transfer this amount to page 5 of your tax return at **T** ←

## Adjustment

<b>A5</b>	<b>Amount on which family trust distribution tax has been paid</b>		<b>X</b>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
If a trust, partnership or company made a distribution to you on which family trust distribution tax has been paid, you <b>must</b> read the supplement instructions for completing <b>A5</b> .				

## Credit for interest on tax paid

<b>C1</b>	<b>Credit for interest on early payments – amount of interest</b>	<b>L</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"/>
-----------	---	----------	---

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

- Make sure you answer **Yes** at **Taxpayer's declaration** question **1** on page 10 of your tax return.
- Attach your supplementary section to page 10 of your tax return.

For more information, read the **Checklist** and the subsequent pages in *Individual tax return instructions 2022*.

**Don't forget to sign the Taxpayer's declaration on page 10 of your tax return.**