

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 2013*. You cannot lodge a paper return. You must lodge your tax return using *e-tax* 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 2013*. You cannot lodge a paper return. You must lodge your tax return using *e-tax* or a registered tax agent.

17 Net farm management deposits or repayments

Deductible deposits **D** [] [] [] [] [] [] [] [] .00
Early repayments exceptional circumstances **C** [] [] [] [] [] [] [] [] .00
Early repayments natural disaster **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 **X** in the YES box at **G** if you had an amount of capital gains from a trust.

Have you applied an exemption or rollover? **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

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 distribution.

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

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 []

INCOME continued

21 Rent	Gross rent	P	<input type="text"/>	.00	P less (Q + F + U) 													
	Interest deductions	Q	<input type="text"/>	.00														
	Capital works deductions	F	<input type="text"/>	.00														
	Other rental deductions	U	<input type="text"/>	.00														
	Net rent		<input type="text"/>	.00	LOSS													
22 Bonuses from life insurance companies and friendly societies		W	<input type="text"/>	.00														
23 Forestry managed investment scheme income		A	<input type="text"/>	.00														
24 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	<input type="text"/>	.00														
	Taxable professional income	Z	<input type="text"/>	.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.									\$	<input type="text"/>	.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	<input type="text"/>	.00														
D12	Personal superannuation contributions		Full name of fund <input type="text"/> Account number <input type="text"/>															
		H	<input type="text"/>	.00														
	Fund Australian business number		<input type="text"/>															
	Fund tax file number		<input type="text"/>															
D13	Deduction for project pool	D	<input type="text"/>	.00														
D14	Forestry managed investment scheme deduction	F	<input type="text"/>	.00														
D15	Other deductions – not claimable at items D1 to D14 or elsewhere on your tax return		Description of claim <input type="text"/>															
	Election expenses	E	<input type="text"/>	.00														
	Other deductions	J	<input type="text"/>	.00														
TOTAL SUPPLEMENT DEDUCTIONS	Add up all the deduction amounts in the right-hand column.									\$	<input type="text"/>	.00						
	Transfer this amount to D on page 4 of your tax return.																	

TAX OFFSETS



T4 Superannuation contributions on behalf of your spouse Contributions paid .00 **A** .00
 Tax offsets – do not show cents
 You must also complete **Spouse details – married or de facto** on pages 8–9 of your tax return.

T5 Zone or overseas forces **R** .00

T6 Total net medical expenses **X** .00

T7 Dependent (invalid and carer) **B** .00

T8 Landcare and water facility Landcare and water facility tax offset brought forward from earlier years **T** .00

T9 Net income from working – supplementary section **M** .00 **LOSS** **We use this amount to work out your mature age worker tax offset entitlement. Do not include it in your total supplement tax offsets below.**

T10 Other non-refundable tax offsets If you are entitled to a low-income tax offset, do **not** write it anywhere on your tax return. The Tax Office will calculate for you. **C** .00 **CLAIM TYPE**

T11 Other refundable tax offsets **P** .00 **CODE**

TOTAL SUPPLEMENT TAX OFFSETS Add up all the tax offset amounts at items **T4**, **T5**, **T7**, **T8**, **T10** and **T11**. \$.00
 Transfer this amount to page 5 of your tax return at **T**

ADJUSTMENT

A4 Amount on which family trust distribution tax has been paid **X** .00
 If a trust, partnership or company made a distribution to you on which family trust distribution tax has been paid, you **must** read the supplement instructions for completing **A4**.

CREDIT FOR INTEREST ON TAX PAID

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

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 2013*.

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