Use *Individual tax return instructions supplement 2013* 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.

### INCOME

#### 13 Partnerships and trusts

**Primary production**

- **Distribution from partnerships**
  
- **Landcare operations and deduction for decline in value of water facility**
  
- **Other deductions relating to amounts shown at N and L**

**Non-primary production**

- **Distribution from partnerships, less foreign income**
  
- **Franked distributions from trusts**
  
- **Landcare operations expenses**
  
- **Other deductions relating to amounts shown at O and U**

**Share of credits from income and tax offsets**

- **Share of credit for tax withheld where Australian business number not quoted**
  
- **Share of franking credit from franked dividends**
  
- **Share of credit for tax file number amounts withheld from interest, dividends and unit trust distributions**
  
- **Credit for TFN amounts withheld from payments from closely held trusts**
  
- **Share of credit for tax paid by trustee**
  
- **Share of credit for amounts withheld from foreign resident withholding**

**Share of National rental affordability scheme tax offset**

#### 14 Personal services income (PSI)

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.
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

Early repayments
exceptional circumstances

Early repayments
natural disaster

Other repayments

Net farm management deposits or repayments

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 ever, either directly or indirectly, caused the transfer of property – including money – or services to a non-resident trust estate?

M NO YES

Net capital gain

H Total current year capital gains

Net capital losses carried forward to later income years

19 Foreign entities
Did you have either a direct or indirect interest in a controlled foreign company (CFC)?

I NO YES

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

Net capital losses carried forward to later income years

18 Capital gains

19 Foreign entities

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

Other net foreign employment income

Net foreign pension or annuity income WITHOUT an undeducted purchase price

Net foreign pension or annuity income WITH an undeducted purchase price

Net foreign rent

Other net foreign source income

Australian franking credits from a New Zealand franking company

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

Net foreign employment income – payment summary

Exempt foreign employment income

Foreign income tax offset

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

Sensitive (when completed)
### INCOME continued

#### 21 Rent
- Gross rent: \( \text{P} \)
- Interest deductions: \( \text{Q} \)
- Capital works deductions: \( \text{F} \)
- Other rental deductions: \( \text{U} \)

\[
\text{Net rent} = \text{P} - (\text{Q} + \text{F} + \text{U})
\]

#### 22 Bonuses from life insurance companies and friendly societies
- \( \text{W} \)

#### 23 Forestry managed investment scheme income
- \( \text{A} \)

#### 24 Other income
- Type of income:
  - Category 1: \( \text{Y} \)
  - Category 2: \( \text{V} \)
- Tax withheld – lump sum payments in arrears: \( \text{E} \)
- Taxable professional income: \( \text{Z} \)

### 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.

\[
\text{TOTAL SUPPLEMENT INCOME OR LOSS} = \sum_{i=13}^{24} \text{income}_i - \sum_{i=24}^{24} \text{loss}_i
\]

Transfer this amount to \( \text{I} \) on page 3 of your tax return.

### DEDUCTIONS

#### D11 Deductible amount of undeducted purchase price of a foreign pension or annuity
- \( \text{Y} \)

#### D12 Personal superannuation contributions
- Full name of fund
- Account number: \( \text{H} \)
- Fund Australian business number
- Fund tax file number

#### D13 Deduction for project pool
- \( \text{D} \)

#### D14 Forestry managed investment scheme deduction
- \( \text{F} \)

#### D15 Other deductions – not claimable at items D1 to D14 or elsewhere on your tax return
- Description of claim: \( \text{E} \)
- Election expenses: \( \text{E} \)
- Other deductions: \( \text{J} \)

### TOTAL SUPPLEMENT DEDUCTIONS
Add up all the deduction amounts in the right-hand column.

\[
\text{TOTAL SUPPLEMENT DEDUCTIONS} = \sum_{i=D1}^{D14} \text{deduction}_i + \sum_{i=D15}^{D15} \text{other deduction}_i
\]

Transfer this amount to \( \text{D} \) on page 4 of your tax return.
### TAX OFFSETS

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Amount</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>T4</td>
<td>Superannuation contributions on behalf of your spouse</td>
<td>Contributions paid</td>
<td>A</td>
</tr>
<tr>
<td>T5</td>
<td>Zone or overseas forces</td>
<td></td>
<td></td>
</tr>
<tr>
<td>T6</td>
<td>Total net medical expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>T7</td>
<td>Dependent (invalid and carer)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>T8</td>
<td>Landcare and water facility</td>
<td>Landcare and water facility tax offset brought forward from earlier years</td>
<td>T</td>
</tr>
<tr>
<td>T9</td>
<td>Net income from working – supplementary section</td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>T10</td>
<td>Other non-refundable tax offsets</td>
<td>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.</td>
<td>C</td>
</tr>
<tr>
<td>T11</td>
<td>Other refundable tax offsets</td>
<td>Add up all the tax offset amounts at items T4, T5, T7, T8, T10 and T11.</td>
<td>P</td>
</tr>
</tbody>
</table>

**TOTAL SUPPLEMENT TAX OFFSETS**

Add up all the tax offset amounts at items T4, T5, T7, T8, T10 and T11.

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

### ADJUSTMENT

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Amount</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>A4</td>
<td>Amount on which family trust distribution tax has been paid</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Amount</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>C1</td>
<td>Credit for interest on early payments – amount of interest</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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.