Australian Government
Australian Taxation Office

Tax return for individuals

1 July 2023 to 30 June 2024

2024

Use *Individual tax return instructions 2024* to fill in this tax return.

- Print clearly using a black pen only.
- Use BLOCK LETTERS and print one character in each box. S M I T H S T
- Print X in all appropriate boxes.
- Do not use correction fluid or tape.
- Complete your details carefully to avoid delays in processing your tax return.

25410624

Individual information

Your tax file number (TFN)

See the **Privacy** note in the **Taxpayer's declaration** on page 10 of this return.

Are you an Australian resident? Yes ☐ No ☐

Your name (Print your full name)

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

First given name

Other given names

Has any part of your name changed since completing your last tax return? **No** ☐ Read on. **Yes** ☐ See **Completing individual information in your tax return** in the instructions.

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

Suburb/town/locality

State/territory

Postcode

Country if not Australia

Has this address changed since completing your last tax return? **No** ☐ **Yes** ☐

Is your home address different from your postal address? **No** ☐ Read on. **Yes** ☐ Print your home address below.

Suburb/town/locality

State/territory

Postcode

Country if not Australia

Your contact details

Your mobile phone number

Your daytime phone number
(if different from your mobile phone number)

Your email address

Your contact details may be used by the ATO:
- to advise you of tax return lodgment options
- to correspond with you with regards to your taxation and superannuation affairs
- to issue notices to you, or
- to conduct research and marketing.

Will you need to lodge an Australian tax return in the future? Yes ☐ Don't know ☐ No ☐ FINAL TAX RETURN

Your date of birth
If you were under 18 years old on 30 June 2024, you must complete question **A1**.

Day / Month / Year

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

Electronic funds transfer (EFT)
We need your financial institution details to pay any refund owing to you, even if you have provided them to us before.
Write the BSB number, account number and account name below.

BSB number (must be 6 digits) Account number

Account name (for example, JQ Citizen. Do not show the account type, such as cheque, savings, mortgage offset)

Income

1 Salary or wages Your main salary and wage occupation

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

2 Allowances, earnings, tips, director's fees etc $, .✕ K $, .✕

3 Employer lump sum payments

$, .✕ Amount A in lump sum payments box R $, .✕ TYPE

$, .✕ 5% of amount B in lump sum payments box H $, .✕

4 Employment termination payments (ETP)

Date of payment Day / Month / Year

Payer's ABN

$, .✕ Taxable component I $, .✕ CODE

5 Australian Government allowances and payments like Newstart, Youth Allowance, JobSeeker and Austudy payments $, .✕ A $, .✕

6 Australian Government pensions and allowances $, .✕ B $, .✕
You must complete question **T1** in **Tax offsets**.

7 Australian annuities and superannuation income streams $, .✕

Taxable component Taxed element J $, .✕

Untaxed element N $, .✕

Assessable amount from capped defined benefit income stream M $, .✕

Lump sum in arrears – taxable component Taxed element Y $, .✕

Untaxed element Z $, .✕

Attach here all documents that the instructions tell you to attach.
Do not send in your tax return until you have attached all requested attachments.

Your tax file number (TFN)

25410724

Income – *continued*

8 Australian superannuation lump sum payments

Tax withheld – do not show cents $

Date of payment (Day / Month / Year)

Payer's ABN

Taxable component

Income – do not show cents

Taxed element **Q** $ TYPE

Untaxed element **P** $

9 Attributed personal services income

$ **O** $

TOTAL TAX WITHHELD Add up the $ boxes. $

Do not include total income here

10 Gross interest

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

Income – do not show cents

Gross interest **L** $

Tax file number amounts withheld from gross interest **M** $

11 Dividends

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

Unfranked amount **S** $

Franked amount **T** $

Tax file number amounts withheld from dividends **V** $

Franking credit **U** $

12 Employee share schemes

Discount from taxed upfront schemes – eligible for reduction **D** $

Discount from taxed upfront schemes – not eligible for reduction **E** $

Discount from deferral schemes **F** $

Total assessable discount amount **B** $

TFN amounts withheld from discounts **C** $

Foreign source discounts **A** $

I If you completed the ***Tax return for individuals (supplementary section) 2024***, write here the amount from TOTAL SUPPLEMENT INCOME OR LOSS on page 15. $ LOSS

TOTAL INCOME OR LOSS Add up the income amounts and deduct any loss amount in the $ boxes on pages 2 and 3. $ LOSS

Deductions

You must read the deductions section in the instructions if you are claiming deductions for expenses that relate to your work as an employee at questions **D1–D6**.

D1	**Work-related car expenses**	**A** $, .00 CLAIM TYPE
D2	**Work-related travel expenses**	**B** $, .00
D3	**Work-related 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 deductions**	**I** $, .00
D8	**Dividend deductions**	**H** $, .00
D9	**Gifts or donations**	**J** $, .00
D10	**Cost of managing tax affairs** — Interest charged by the ATO	**N** $, .00
	Litigation costs	**L** $, .00
	Other expenses incurred in managing your tax affairs	**M** $, .00

D If you completed the ***Tax return for individuals (supplementary section) 2024***, write here the amount from TOTAL SUPPLEMENT DEDUCTIONS on page 15. $, , .00

TOTAL DEDUCTIONS Add amounts at questions **D1** to **D** $, , .00

SUBTOTAL TOTAL INCOME OR LOSS less TOTAL DEDUCTIONS $, , .00 LOSS

Losses

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** above here. **$** , , .00 LOSS

If you completed **L1**, add up the amounts you wrote at **F** and **Z** and take the total away from the amount you wrote at **SUBTOTAL**. Write the answer at **$ TAXABLE INCOME OR LOSS**.

Make sure that you complete question M2.

Your tax file number (TFN)

25410824

Tax offsets

T1 Seniors and pensioners (includes self-funded retirees)

N TAX OFFSET CODE

Y VETERAN CODE

If you had a spouse during 2023–24 you must also complete **Spouse details – married or de facto** on pages 8–9.

The ATO will work out this tax offset amount. Print your code letter in the **TAX OFFSET CODE** box.

T2 Australian superannuation income stream **S** $, .

T If you completed the ***Tax return for individuals (supplementary section) 2024***, write here the amount from TOTAL SUPPLEMENT TAX OFFSETS on page 16. $, , .

TOTAL TAX OFFSETS Add up all the tax offset amounts at questions **T2** and **T**. **U** $, , .

Medicare levy related questions

M1 Medicare levy reduction or exemption

NOTE
Only certain taxpayers are entitled to a Medicare levy reduction or exemption. Read **M1 Medicare levy reduction or exemption** in the instructions to work out if you are eligible to claim.

Reduction based on family income
Number of dependent children and students **Y**

Exemption categories
Full 2.0% levy exemption – number of days **V** CLAIM TYPE

Half 2.0% levy exemption – number of days **W**

If you have completed question **M1** and had a spouse during 2023–24 you must also complete **Spouse details – married or de facto** on pages 8–9.

M2 Medicare levy surcharge (MLS)

THIS QUESTION IS COMPULSORY FOR ALL TAXPAYERS.

If you do not complete this question you may be charged the full Medicare levy surcharge.
To help you determine if you have to pay the surcharge read **M2 Medicare levy surcharge** in the instructions.
For the **whole** period 1 July 2023 to 30 June 2024 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 the next page. You have now finished this question. **No** Read on.

For the whole of 2023–24 were you:

- **a single person** – without a dependent child or children – and your income for surcharge purposes (including your total reportable fringe benefits amounts) was $93,000 or less or
- **a member of a family** – which may consist of you and your spouse (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 income for surcharge purposes (including the total reportable fringe benefits amounts) of you and your spouse (if you had one) was $186,000 or less (plus $1,500 for each dependent child after the first)?

No You may have to pay the surcharge. Read **M2 Medicare levy surcharge** in the instructions. **Yes** You do not have to pay the surcharge. You must write **366** at **A**.

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

- **0** when you have to pay the surcharge for the whole period 1 July 2023 to 30 June 2024
- **366** when you **don't** have to pay the surcharge for the whole period 1 July 2023 to 30 June 2024
- **the number of days** you do **not** have to pay the surcharge for part of the period 1 July 2023 to 30 June 2024.

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

If you had a spouse during 2023–24 complete **Spouse details – married or de facto** on pages 8–9.
If you were covered by private patient hospital cover at any time during 2023–24 you **must** complete **Private health insurance policy details** on the next page. Read the Private health insurance policy details section in the instructions.

Private health insurance policy details

You must read **Private health insurance policy details** in the instructions before completing this question.
Fill all the labels below unless directed in the instructions.

Health insurer ID **B** | Membership number **C**

Your premiums eligible for Australian Government rebate **J** $, .00

Your Australian Government rebate received **K** $, .00

Benefit code **L**

Tax claim code. Read the instructions. CODE

Health insurer ID **B** | Membership number **C**

Your premiums eligible for Australian Government rebate **J** $, .00

Your Australian Government rebate received **K** $, .00

Benefit code **L**

Tax claim code. Read the instructions. CODE

Health insurer ID **B** | Membership number **C**

Your premiums eligible for Australian Government rebate **J** $, .00

Your Australian Government rebate received **K** $, .00

Benefit code **L**

Tax claim code. Read the instructions. CODE

Health insurer ID **B** | Membership number **C**

Your premiums eligible for Australian Government rebate **J** $, .00

Your Australian Government rebate received **K** $, .00

Benefit code **L**

Tax claim code. Read the instructions. CODE

Adjustments

A1 Under 18

If you were under 18 years old on 30 June 2024 you must complete this question or you may be taxed at a higher rate. Read **A1 Under 18** in the instructions for more information.

J $, .00 TYPE

A2 Part-year tax-free threshold

Date Day / Month / Year

Months eligible for threshold **N**

A3 Government super contributions

Read **A3 Government super contributions** in the instructions before completing this question.

Income from investment, partnership and other sources **F** $, , .00 CODE

Other income from employment and business **G** $, , .00 LOSS

Other deductions from business income **H** $, , .00

A4 Working holiday maker net income

D $, , .00

Home country **E**

Income tests

You must complete this section. If you had a spouse during 2023–24 you must also complete **Spouse details – married or de facto** on pages 8–9.

If the amount is zero write 0.

IT1 Total reportable fringe benefits amounts

Employers exempt from FBT under section 57A of the FBTAA 1986 **N** $, .~~00~~

Employers not exempt from FBT under section 57A of the FBTAA 1986 **W** $, .~~00~~

IT2 Reportable employer superannuation contributions **T** $, .~~00~~

IT3 Tax-free government pensions **U** $, .~~00~~

IT4 Target foreign income **V** $, .~~00~~

IT5 Net financial investment loss **X** $, .~~00~~

IT6 Net rental property loss **Y** $, .~~00~~

IT7 Child support you paid **Z** $, .~~00~~

IT8 Number of dependent children **D**

Spouse details – married or de facto

If you had a spouse during 2023–24 you must complete **Spouse details – married or de facto**.
We need the information included in this section to assess your tax accurately.

If you did not have a spouse, go to page 10.

Your spouse's name

If you had more than one spouse during 2023–24 print the name of your spouse on **30 June 2024** or your last spouse.

Family name

First given name

Other given names

Your spouse's date of birth **K** Day / Month / Year

Your spouse's gender Male Female Indeterminate

Period you had a spouse – married or de facto

Did you have a spouse for the full year – 1 July 2023 to 30 June 2024? **L** **Yes** **No**

If you did not have a spouse for the full year, write the dates you had a spouse between 1 July 2023 and 30 June 2024.

From **M** Day / Month / Year

To **N** Day / Month / Year

Did your spouse die during the year? **Yes** **No**

Spouse details – married or de facto – *continued*

The information on this page relates to your spouse's income.
You must complete all labels.

If the amount is zero write 0.

Your spouse's 2023–24 taxable income (excluding any assessable First home super saver released amount)	**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 and 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		
Employers exempt from FBT under section 57A of the FBTAA 1986	**R**	$, .00
Employers not exempt from FBT under section 57A of the FBTAA 1986	**S**	$, .00
Amount of Australian Government pensions and allowances (see **Q6 Australian Government pensions and allowances** in the instructions) that your spouse received in 2023–24 (exclude **exempt pension** income)	**P**	$, .00
Amount of exempt pension income (see **Spouse details – married or de facto** in the instructions) that your spouse received in 2023–24. Do not include any amount paid under the *Military Rehabilitation and Compensation Act 2004*	**Q**	$, .00
Amount of your spouse's reportable superannuation contributions (which is the total of reportable employer superannuation contributions and deductible personal superannuation contributions)	**A**	$, .00
Other specified exempt payments (see **Spouse details – married or de facto** in the instructions) that your spouse received	**B**	$, .00
Your spouse's target foreign income	**C**	$, .00
Your spouse's total net investment loss (total of net financial investment loss and net rental property loss)	**D**	$, .00
Child support your spouse paid	**E**	$, .00
Your spouse's taxed element of a superannuation lump sum for which the tax rate is zero (see **M2 Medicare levy surcharge** in the instructions)	**F**	$, .00

Family Assistance consent – Complete this section only if you consent to use part or all of your 2024 tax refund to repay your spouse's Family Assistance debt.

Complete the details below only if:

- you were the spouse of a family tax benefit (FTB) claimant, or the spouse of a child care assistance claimant on 30 June 2024 **and**
- your spouse has given you authority to quote their customer reference number (CRN) on your tax return – if your spouse does not know their CRN, they can contact Services Australia **and**
- your spouse has a Family Assistance debt or expects to have a Family Assistance debt for 2024 **and**
- you expect to receive a refund for 2024 **and**
- you consent to use part or all of your refund to repay your spouse's Family Assistance debt.

Do you consent to use part or all of your 2024 tax refund to repay your spouse's Family Assistance debt?

No ☐ ▶ You do not need to complete this section. Go to page 10.

Yes ☐ ▶ Your spouse's CRN **Z** ☐☐☐☐☐☐☐☐☐☐

I consent to the ATO using part or all of my 2024 tax refund to repay any Family Assistance debt of my spouse, whose details I have provided above. I have obtained my spouse's permission to quote their CRN.

Your signature for Services Australia consent purposes only

Date

Day / Month / Year

If you are completing the supplementary section (pages 13–16) of your tax return, attach it here.

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 questions on the *Tax return for individuals (supplementary section) 2024*?
To find out, read **Will you need *Individual tax return instructions supplement 2024*?** in the instructions.

No ☐ Read on. **Yes** ☐ Attach pages 13–16 to this page and read on.

2 Have the instructions asked you to attach further information relating to specific questions?

No ☐ Read on. **Yes** ☐ Attach the information to page 3 of your tax return and read on.

Make sure you have also attached all other documents that the instructions tell you to.

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request your tax file number (TFN). We will use your TFN to identify you in our records. It is not an offence not to provide your TFN. However if you do not provide your TFN, your assessment may be delayed.

Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy go to **ato.gov.au/privacy**

I declare that:

- all the information I have given on this tax return, including any attachments, is true and correct
- I have shown all my income – including net capital gains – for tax purposes for 2023–24
- I have completed and attached the supplementary section, schedules and other attachments – as appropriate – that the instructions told me to provide
- I have completed question **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.

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

The ATO will issue your assessment based on your tax return. However, the ATO has some time to review your tax return, and issue an amended assessment if a review shows inaccuracies that change the assessment. The standard review period is 2 years, but for some taxpayers it is 4 years. For more information go to **ato.gov.au/notices**

WHERE TO SEND YOUR TAX RETURN

Send your completed tax return to:
Australian Taxation Office
GPO Box 9845
[insert the name and postcode of your capital city]

For example:

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

For more information, read the Important information section in the instructions.