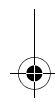
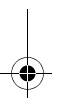




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Taxation Statistics 1998–99

**1 July 1998 to 30 June 1999**

Tax file number

It is not an offence not to quote your tax file number (TFN). However, your TFN helps the Australian Taxation Office (ATO) to correctly identify your tax records. The ATO is authorised by the *Income Tax Assessment Act 1936* and the *Income Tax Assessment Act 1997* to ask for information in this tax return. We need this information to help us to administer the tax laws. We may give some of this information to other government agencies authorised by law to receive it, including Centrelink and the departments of Family and Community Services; Veterans' Affairs and Education, Training and Youth Affairs.

Are you an Australian resident? ☐ Print **Y** for yes or **N** for no.Have you included any attachments—other than group certificates and income tax credit vouchers? ☐ Print **Y** for yes or **N** for no.

Name Title—for example, Mr, Mrs, Ms, Miss

Sex—print **X** in the relevant boxMale ☐Female ☐

Surname or family name

Given names

Has any part of your name changed since completing your last tax return?

☐ Print **Y** for yes or **N** for no.

If yes, print previous surname.

Current postal address

Has your postal address changed since completing your last tax return?

☐ Print **Y** for yes or **N** for no.

Suburb or town

State

Postcode

Country—if not Australia

Home addressIf the same as current postal address, print **AS ABOVE**.

Suburb or town

State

Postcode

Country—if not Australia

Your date of birth

If you were under 18 years of age on 30 June 1999 you must complete item A1 on this tax return.

Day Month Year

Final tax return If you know this is your final tax return, print **FINAL**.**Your daytime telephone number**

Area code

Telephone number

Your spouse's name

Surname or family name

Given names

Electronic funds transfer (EFT)

Do you want to use EFT for your refund this year?

☐ Print **Y** for yes or **N** for no.

If yes complete the account details—do not provide details if they are the same as last year.

BSB number

Account number

Account name

Taxpayer's declaration**Read and sign the declaration after completing your tax return, including the supplementary section and schedules if applicable.**

I declare that all the information I have given in this tax return, including the supplementary section and schedules—if applicable—is true and correct, AND:

- I have shown all my income for tax purposes—including net capital gains—from sources in **and out of** Australia for the year of income
- 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, rebates and family tax assistance (FTA) AND
- I have obtained the consent of my spouse to quote their TFN where this is given to support a claim for FTA.

Signature

Date

Day Month Year

Tax agent's certificate—refer to *The 1999 tax agent form I instructions*

I,

having charged a fee for preparing or assisting in the preparation of this return, hereby certify that this return has been prepared in accordance with the information supplied by the taxpayer.

Agent's signature

Date

Day Month Year

Client's reference

Contact name

Agent's telephone number

Area code Telephone number

Agent's reference number

NAT 1371—2.1999

IN-CONFIDENCE—when completed

Important:

- The tax law imposes heavy penalties for giving false or misleading information.
- If the taxpayer is not an Australian resident, the words **and out of** may be deleted from the declaration.

ATO use only

ETP 5%	B
ETP1-Code	C
ETP1-Lrt	D
ETP1-Hrt	E
ETP2-Code	J
ETP2-Lrt	Q
ETP2-Hrt	R
Average code	H
Indics	X
LLP-Start	S
LLP-End	T
M/I Indic	P

**Income**

Page 2

1 Gross salary and wages shown on group certificates

Main salary and wage occupation

Occupation code **X**

Name of employer from each group certificate

Tax instalments deducted

\$ c

Income—do not show cents

C **D** **E** **F** **G** **2 Allowances, benefits, earnings, tips, director's fees, etc.****K** **3 Lump sum payments**

Amount A in lump sum payments box

R

5% of amount B in lump sum payments box

H **4 Eligible termination payments**Taxable amount other than
excessive component**I**

Excessive component

N **5 Youth allowance, Newstart, sickness allowance or special benefit, austudy payment or other educational or training allowances or payments****A** **6 Commonwealth of Australia government pensions or allowances**
If you had a spouse during 1998–99 you must complete
Spouse details—married or de facto on page 5.**B** Rebate
code**7 Other Australian pensions or annuities**

Type

J **Total tax instalments deducted**Add up the boxes.\$ **8 Gross interest**If you are a non-resident make sure you have
printed your country of residence on page 1.

Gross interest

L Tax file number (TFN) amounts
deducted from gross interest**M** **9 Dividends**If you are a non-resident make sure you have
printed your country of residence on page 1.

Unfranked amount

S

Franked amount

T

Imputation credit

U

TFN amounts deducted from dividends

V **I** Only used by taxpayers completing the supplementary section.Transfer the amount from **TOTAL SUPPLEMENTARY SECTION**
INCOME OR LOSS on page 7 and write it here. **TOTAL INCOME OR LOSS**Add up income amounts and deduct any loss amount in the boxes. **F**

Taxation Statistics 1998–99

Attach all requested attachments here, including the *Individual 1999 business and professional items schedule*—if you completed item 11. Place the employee's tax return copy of your group certificates on top followed by any income tax credit vouchers and then other attachments.

Page 3

Deductions

- D1 Work related car expenses** **A** ☐ Claim type
- D2 Work related travel expenses** **B** ☐ type
- D3 Work related uniform, occupation specific or protective clothing, laundry and dry cleaning expenses** **C** ☐ Claim type
- D4 Work related self-education expenses** **D** ☐ Claim type
- D5 Other work related expenses** **E** ☐ type
- D6 Interest and dividend deductions** **I** ☐ type
- D7 Gifts or donations to eligible organisations** **J** ☐ Claim type
- D8 Deductible amount of undeducted purchase price of Australian pension or annuity** **L** ☐ type
Undeducted purchase price of foreign pensions or annuities are dealt with on page 8.
- D9 Cost of managing tax affairs** **M** ☐ type

D Only used by taxpayers completing the supplementary section.

Transfer the amount from **TOTAL SUPPLEMENTARY SECTION DEDUCTIONS** on page 8 and write it here. ☐

TOTAL DEDUCTIONS

Items **D1** to **D**—add up the boxes ☐

TAXABLE INCOME OR LOSS

Subtract **TOTAL DEDUCTIONS** from **TOTAL INCOME OR LOSS**.

\$ ☐

Rebates

- R1 Spouse—married or de facto—child-housekeeper or housekeeper** **P** ☐ Claim type
If you had a spouse during 1998–99 you must complete
Spouse details—married or de facto on page 5.
Child-housekeeper's separate net income **V** ☐
Basic parenting payment (partnered) **W** ☐
- R2 Sole parent** **Q** ☐ Claim type
- R3 Low income aged persons** **N** ☐ Claim type
If you had a spouse during 1998–99 you must complete
Spouse details—married or de facto on page 5.
The Australian Taxation Office (ATO) will calculate the low income aged persons rebate if label N is completed. Refer to *The 1999 tax agent form I instructions*.
- R4 Superannuation contributions, pension, annuity and savings rebate** **S** ☐ Claim type
The ATO will calculate the savings rebate for you from information provided on this tax return, including your personal undeducted superannuation contributions.
Superannuation contributions, pension and annuity rebates
Personal undeducted superannuation contributions **T** ☐
- R5 Private health insurance incentive—from 1 July to 31 December 1998**
You must provide policy details at **Private health insurance policy details** on page 4.
If you had a spouse during 1998–99 you must complete
Spouse details—married or de facto on page 5.
Amount of rebate—not contributions **F** ☐
Number of dependent children covered by the policy **R**
- R6 30% private health insurance rebate—from 1 January 1999**
You must provide policy details at **Private health insurance policy details** on page 4.
Amount of refundable rebate—not contributions **G** ☐

R Only used by taxpayers completing the supplementary section.

Transfer the amount from **TOTAL SUPPLEMENTARY SECTION REBATES** on page 8 and write it here. ☐

TOTAL REBATES

Items **R1** to **R**—add up the boxes ☐

F

**Private health insurance policy details**

Page 4

If you and/or your dependants were covered by private health insurance, or you made premium payments towards private health insurance, you must provide the details for each policy below.

Health fund ID	Membership number	Type
B <input type="text"/> F	C <input type="text"/>	<input type="text"/> F
B <input type="text"/> F	C <input type="text"/>	<input type="text"/> F
B <input type="text"/> F	C <input type="text"/>	<input type="text"/> F
B <input type="text"/> F	C <input type="text"/>	<input type="text"/> F

Medicare levy related items**M1 Medicare levy reduction or exemption**

If you complete this item and you had a spouse during 1998–99 you must complete **Spouse details—married or de facto** on page 5.

Reduction based on family income	Number of dependent children and students	Y <input type="text"/>
Exemption	Full 1.5% levy exemption—number of days	V <input type="text"/> <small>Claim type</small>
	Half 1.5% levy exemption—number of days	W <input type="text"/>

M2 Medicare levy surcharge

THIS ITEM IS COMPULSORY.

If you do not complete this question you may be charged the full Medicare levy surcharge. Refer to *The 1999 tax agent form 1 instructions*.

Were you and all your dependants—including your spouse—covered by private patient HOSPITAL cover for the whole period 1 July 1998 to 30 June 1999? **E** Print **Y** for yes or **N** for no.

If **yes**, you **must** provide policy details at **Private health insurance policy details** above.

If **no**, read below.

If you are liable for the surcharge for the whole period 1 July 1998 to 30 June 1999 you **must** write **0** at label A.

If you are liable for the surcharge for part of the period 1 July 1998 to 30 June 1999 you **must** write the number of days you were NOT liable at label A.

If you are NOT liable for the surcharge for the whole period 1 July 1998 to 30 June 1999 you **must** write **365** at label A.

Number of days NOT liable for surcharge	A <input type="text"/>
Number of dependent children	D <input type="text"/>

If you had a spouse during 1998–99, complete **Spouse details—married or de facto** on page 5.

If you were covered by private patient hospital cover during 1998–99 you **must** provide policy details at **Private health insurance policy details** above.

Adjustments

A1 Under 18 excepted net income	J <input type="text"/> <small>Type</small>						
A2 Part-year tax-free threshold	Date <table><tr><td>Day</td><td>Month</td><td>Year</td></tr><tr><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td></tr></table> Months N <input type="text"/>	Day	Month	Year	<input type="text"/>	<input type="text"/>	<input type="text"/>
Day	Month	Year					
<input type="text"/>	<input type="text"/>	<input type="text"/>					
	Income during period as a student O <input type="text"/>						
A3 Amount on which family trust distribution tax has been paid	X <input type="text"/> F						

You must read the information on A3 in *The 1999 tax agent form 1 instructions* before completing this item.

Taxation Statistics 1998–99

A4 Family tax assistance (FTA)

Page 5

Only complete this item if you are eligible for FTA.
Refer to *The 1999 tax agent form I instructions*.

If you had a spouse during 1998–99 you must complete **Spouse details—married or de facto** below.

Details of dependent children

Each dependent child must meet the income test—refer to *The 1999 tax agent form I instructions*.

Dependent child's given name	Date of birth Day Month Year	Full care Number of nights	Shared care single period		Shared care multiple periods Number of nights you provided care	
			Number of nights you provided care	Number of nights others provided care		
1	A	B	C	D	E	F
2	A	B	C	D	E	F
3	A	B	C	D	E	F
4	A	B	C	D	E	F
5	A	B	C	D	E	F

Maximum number of dependent children cared for at any one time from 1 July 1998 to 30 June 1999 inclusive F

Number of nights you provided care for one or more dependent children under 5 years of age from 1 July 1998 to 30 June 1999 inclusive—maximum of 365 nights G

Family tax payment (FTP) details

Amount of FTP received from Centrelink for the dependent children for whom you are claiming FTA. This FTP may have been received by you, your spouse, or another person living with you.

Part A H

Part B I

Spouse details—married or de facto

Only provide these details if you had a spouse—married or de facto—during 1998–99 and you completed any of the following items:

- 6 – Commonwealth of Australia government pensions or allowances
- R1 – spouse rebate
- R3 – low income aged persons rebate
- R5 – private health insurance incentive—1 July to 31 December 1998
- M1 – Medicare levy reduction or exemption
- M2 – Medicare levy surcharge—and at label E you printed 'N'
- A4 – family tax assistance
- R7 – superannuation contributions on behalf of your spouse rebate—see the supplementary section

It is not an offence not to quote your spouse's tax file number (TFN). However, the TFN will assist us to process your claim. The TFN may be used to confirm your spouse's income. If you cannot provide their TFN, please provide their date of birth.

Spouse's TFN—only complete if you are claiming family tax assistance J

Spouse's date of birth K

Did you have a spouse for the full year 1 July 1998 to 30 June 1999? L

Print Y for yes or N for no.

You need only complete spouse's taxable income if:

- you had a spouse on 30 June 1999 AND you completed one or more of items R5, M1 (label Y only) and A4
- you had a spouse for all of 1998–99 AND at label E item M2 you printed 'N'
- you had a spouse for any part of the year AND you completed one or more of items 6, R3, R7 and M1 (label V or W).

Refer to *The 1999 tax agent form I instructions*.

If you did not have a spouse for the full year, write the dates you had a spouse between 1 July 1998 and 30 June 1999.

From

To

Spouse's 1998–99 taxable income O

If you completed item A4 show the amount of any Commonwealth of Australia government payments—listed at items 5 or 6 in *The 1999 tax agent form I instructions*—included in your spouse's taxable income. Do not include family tax payment.

If you completed item 6 show the amount of any exempt pension income received by your spouse in 1998–99.

If you are required to complete any of the labels O, P, Q or R and you are declaring that your spouse's income is zero, write 0.

If you completed item R1, show your spouse's 1998–99 separate net income.

P

Q

R

F



Supplementary section

Page 6

Did you have net income or loss from a business?

No ☐ Complete the supplementary section.

Yes ☐ Refer to the **Business and professional items** section of *The 1999 tax agent form I instructions* and complete the *Individual 1999 business and professional items schedule* before completing the supplementary section.

Income

10 Partnerships and trusts

Primary production

Distribution from partnerships **N** ./

Distribution from trusts **L** ./

Landcare operations and water conservation/conveying expenses **I** .

Other deductions relating to distribution **X** .

Net primary production distribution ./

Non-primary production

Distribution from partnerships, not including foreign source income **O** ./

Distribution from trusts, not including net capital gains and foreign source income **U** ./

Landcare operations expenses **J** .

Other deductions relating to distribution in labels O and U **Y** .

Net non-primary production distribution ./

Distributions of net capital gains must be included at item 13.
Distributions of foreign source income must be included at item 15.

Share of credits from income

Share of prescribed payments system credit **P** .

Share of reportable payments system credit **Z** .

Share of imputation credit from franked dividends **Q**

Share of credit for tax file number amounts deducted from interest and dividends **R**

Share of credit for tax paid by trustee **S**

Share of credit for 1999–2000 provisional tax payable by trustee **T**

Income tax credit vouchers relating to partnership or trust distributions **A**

11 Net income or loss from business

Primary production—transferred from **Y** on your **B** ./
Individual 1999 business and professional items schedule

Non-primary production—transferred from **Z** on your **C** ./
Individual 1999 business and professional items schedule

Prescribed payments system credit **D** .

Reportable payments system credit **W** .

12 Net income equalisation and/or farm management deposits or withdrawals

E ./

Tax withheld on withdrawals of income equalisation and/or farm management deposits **F**

F

Taxation Statistics 1998–99

13 Capital gains

Page 7

Total current year capital gains **H** Type

Total current year capital losses applied **G** Type

Prior year net capital losses applied **X**

Net capital gains (label H less labels G and X)

Net capital losses carried forward **R**

Capital gains tax small business net roll-over amount **S**

Capital gains tax small business retirement exemption amount **T**

14 Foreign entities

Did you have either a direct or indirect interest in a controlled foreign company (CFC)? **I** Print **Y** for yes or **N** for no. CFC income **K**

Have you **ever**, either directly or indirectly, caused the transfer of property—including money—or services to a non-resident trust estate? **A** Print **Y** for yes or **N** for no. Transferor trust income **B**

Did you have an interest in a foreign investment fund (FIF) or a foreign life assurance policy (FLP)? **J** Print **Y** for yes or **N** for no. FIF and FLP income **C**

15 Foreign source income and foreign assets or property

Assessable foreign source income **E**

Net foreign employment and net foreign pension or annuity income without an undeducted purchase price **L** Type

Net foreign pension or annuity income with an undeducted purchase price **D**

Other net foreign source income **M**

Exempt foreign employment income **N**

Foreign tax credits **O**

Did you own, or have an interest in, assets located outside Australia during the year which have a total value of AUD \$50 000 or more? **\$** Print **Y** for yes or **N** for no. **F**

16 Rent

Gross rent **P**

Interest deductions **Q**

Special building write-off **F**

Other rental deductions **U**

Net rent (label P less labels Q, F and U)

17 Bonuses from life insurance companies and friendly societies

W Claim type

18 Other income—not shown elsewhere on your tax return

Type of income

Category 1 **Y**

Category 2 **V**

Tax instalments deducted—lump sum payments in arrears **E**

Taxable professional income **Z** **F**

TOTAL SUPPLEMENTARY SECTION INCOME OR LOSS

Add up income amounts and deduct any loss amounts in the boxes.

Transfer this amount to the bottom of page 2 at **I**





Deductions

Page 8

D10 Total allowable prior year losses

Primary production	F	<input type="text"/>	.X
Non-primary production	Z	<input type="text"/>	.X

D11 Australian film industry incentives

	G	<input type="text"/>	.X
--	----------	----------------------	----

D12 Deductible amount of undeducted purchase price of foreign pension or annuity

	Y	<input type="text"/>	.X
--	----------	----------------------	----

D13 Non-employer sponsored superannuation contributions

Full name of fund	Policy number	H	<input type="text"/>	.X
-------------------	---------------	----------	----------------------	----

D14 Other deductions—not claimable at items D1 to D13

Description of claim	Election expenses	E	<input type="text"/>	.X
	Other deductions	J	<input type="text"/>	.X

TOTAL SUPPLEMENTARY SECTION DEDUCTIONS

Items **D10** to **D14**—add up the **I** boxes .X

Transfer this amount to **D** on page 3

Rebates

R7 Superannuation contributions on behalf of your spouse
You must also complete **Spouse details—married or de facto** on page 5.

Contributions paid	<input type="text"/>	.X	A	<input type="text"/>	.X
--------------------	----------------------	----	----------	----------------------	----

R8 Zone or overseas forces

	R	<input type="text"/>	.X
--	----------	----------------------	----

R9 Rebate on net medical expenses over \$1250

	X	<input type="text"/>	.X
--	----------	----------------------	----

R10 Parent, parent-in-law and invalid relative

	B	<input type="text"/>	.X
--	----------	----------------------	----

R11 Landcare and water facility rebate

Landcare and water facility rebate claimed	M	<input type="text"/>	.X	Claim type
Landcare and water facility rebate brought forward from prior year	T	<input type="text"/>	.X	

R12 Other rebates

If you are entitled to a low income rebate, do not write it anywhere on your tax return. The ATO will calculate it for you. Refer to *The 1999 tax agent form I instructions*.

	C	<input type="text"/>	.X	Claim type
--	----------	----------------------	----	------------

TOTAL SUPPLEMENTARY SECTION REBATES

Items **R7** to **R12**—add up the **N** boxes .X

Transfer this amount to **R** on page 3

Other credits for tax paid

C1 Income tax credit vouchers—not shown elsewhere on your tax return

K	<input type="text"/>	.	.
----------	----------------------	---	---

C2 Credit for interest on early payments—amount of interest

L	<input type="text"/>	.	.
----------	----------------------	---	---

F

Taxation Statistics 1998–99



Tax file number (TFN)

See the note on privacy under the TFN in the *Individual 1999 income tax return*.

Complete this schedule only if you need to complete item 11 in the supplementary section of your tax return.

Name—as printed on your *Individual 1999 income tax return*

Title—for example, Mr, Mrs, Ms, Miss

Surname or family name

Given names

P1 Description of main business activity

Industry code

A

P2 Status of your business—print **X** in one box only—refer to *The 1999 tax agent form I instructions* for details

Multiple business

B1

Ceased business

B2

Commenced business

B3

P3 Business name of main business

P4 Business address of main business

Suburb or town

State

C

Postcode

P5 Did you sell any goods or services using the Internet?

QPrint **Y** for yes or **N** for no.

Taxpayer's signature

When you have completed your schedule, sign and date below.

Hours taken to prepare and complete this schedule

Do not include tax agent's time.

S

Signature

Date

Day Month Year

Check that you have included your personal details on this schedule.
Attach your schedule to page 3 of your *Individual 1999 income tax return*.

**P6 Business income and expenses**

Income	Primary production	Non-primary production	Totals
Gross prescribed payments system income		D <input type="text"/>	<input type="text"/>
Gross reportable payments system income	E <input type="text"/>	F <input type="text"/>	<input type="text"/>
Assessable government industry payments	G <input type="text"/> Type <input type="text"/>	H <input type="text"/> Type <input type="text"/>	<input type="text"/>
Other business income	I <input type="text"/>	J <input type="text"/>	<input type="text"/>
Total business income	<input type="text"/>	<input type="text"/>	<input type="text"/>

Expenses

Opening stock	<input type="text"/>	<input type="text"/>	K <input type="text"/>
Purchases and other costs	<input type="text"/>	<input type="text"/>	L <input type="text"/>
Closing stock	<input type="text"/>	<input type="text"/>	M <input type="text"/> F
Cost of sales (label K plus L less M)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Contractor, sub-contractor and commission expenses	<input type="text"/>	<input type="text"/>	F <input type="text"/>
Superannuation expenses	<input type="text"/>	<input type="text"/>	G <input type="text"/>
Bad debts	<input type="text"/>	<input type="text"/>	I <input type="text"/>
Lease expenses	<input type="text"/>	<input type="text"/>	J <input type="text"/>
Rent expenses	<input type="text"/>	<input type="text"/>	K <input type="text"/>
Interest expenses within Australia	<input type="text"/>	<input type="text"/>	Q <input type="text"/>
Interest expenses overseas	<input type="text"/>	<input type="text"/>	R <input type="text"/>
Depreciation expenses	<input type="text"/>	<input type="text"/>	M <input type="text"/>
Motor vehicle expenses	<input type="text"/>	<input type="text"/>	N <input type="text"/> Type <input type="text"/>
Repairs and maintenance	<input type="text"/>	<input type="text"/>	O <input type="text"/>
All other expenses	<input type="text"/>	<input type="text"/>	P <input type="text"/>
Total expenses	S <input type="text"/>	T <input type="text"/>	<input type="text"/>

Add up the boxes for each column.

Reconciliation items

Drought investment allowance	<input type="text"/>	<input type="text"/>	U <input type="text"/>
Environmental protection expenses	<input type="text"/>	<input type="text"/>	V <input type="text"/>
Landcare operations and water conservation/conveying expenses	<input type="text"/>	<input type="text"/>	W <input type="text"/>
Other reconciliation adjustments	<input type="text"/>	<input type="text"/>	X <input type="text"/>
Net income or loss from business	Y <input type="text"/>	Z <input type="text"/>	<input type="text"/> F

Transfer this amount to item 11 on page 6 of your tax return.

Transfer this amount to item 11 on page 6 of your tax return.

Other business and professional items

P7 Trade debtors	E <input type="text"/>	P11 Depreciable assets purchased	I <input type="text"/>
P8 Trade creditors	F <input type="text"/>	P12 Depreciable assets sold	J <input type="text"/>
P9 Total salary and wage expenses	G <input type="text"/> Type <input type="text"/>	P13 Prescribed payments system income—net of expenses	K <input type="text"/>
P10 Payments to related entities	H <input type="text"/>	P14 Trading stock election—print Y for yes or leave blank	<input type="text"/> F

Taxation Statistics 1998–99



1999 income tax return

1 July 1998 to 30 June 1999

Day Month Year to Day Month Year
or specify period if part year or **approved** substitute period

Is a payment due?

Is a refund due?

Tax file number

Name of entity and Australian Company Number (ACN) or Australian Registered Body Number (ARBN)

ACN or ARBN*
* Cross out whichever is not applicable.

Previous name of company

If the company name has changed, please print it **exactly** as shown on the last notice of assessment or the last tax return lodged.

ACN or ARBN*
* Cross out whichever is not applicable.

Current postal address

If the address has not changed, please print it **exactly** as shown on the last notice of assessment or the last tax return lodged.

Suburb or town State Postcode

Postal address on previous tax return

If the address has changed, please print it **exactly** as shown on the last notice of assessment or the last tax return lodged.

Suburb or town State Postcode

Business address of main business

Suburb or town State Postcode

Final tax return—refer to *The 1999 form C instructions*

1 Ultimate holding company name and ACN or ARBN or country code—refer to *The 1999 form C instructions*

ACN/ARBN* or country code

Immediate holding company name and ACN or ARBN

ACN or ARBN*
* Cross out whichever is not applicable.

2 Description of main business activity

Industry code

B

Percentage of foreign shareholding—refer to *The 1999 form C instructions* **A** %

3 Status of company—print X in a box if applicable

Resident	C1 <input type="text"/>	Co-operative	D1 <input type="text"/>	Strata title	D4 <input type="text"/>	Corporate unit trust	D7 <input type="text"/>	Multiple business	E1 <input type="text"/>
Non-resident	C2 <input type="text"/>	Registered organisation	D2 <input type="text"/>	Pooled development fund	D5 <input type="text"/>	Public trading trust	D8 <input type="text"/>	Ceased business	E2 <input type="text"/>
		Non-profit	D3 <input type="text"/>	Limited partnership	D6 <input type="text"/>	Private	D9 <input type="text"/>	Commenced business	E3 <input type="text"/>
						Public	D10 <input type="text"/>		

4 Interposed entity election status If the company has made or is making one or more interposed entity elections from a day in 1998–99 or an earlier income year, print the appropriate **election status code** for the company in the box to the right of label F and complete and attach **1999 interposed entity election**—refer to *The 1999 form C instructions*.

F **F**

Tax agent's certificate—refer to *The 1999 form C instructions*

I, having charged a fee for preparing or assisting in the preparation of this return, hereby certify that this return has been prepared in accordance with the information supplied by the taxpayer.

Agent's signature Day Month Year Client's reference

Contact name Area code Telephone number Agent's reference number



Page 2

Information statement

To be completed by all companies
Refer to *The 1999 form C instructions* for information on completing this tax return.

5 Calculation of total profit or loss
Income

Gross prescribed payments system income **A**

Gross reportable payments system income **B**

Other sales of goods and services **C**

Gross distribution from partnerships **D**

Gross distribution from trusts **E** CODE

Gross interest **F**

Gross rents and other leasing and hiring income **G**

Gross dividends **H**

Fringe benefit employee contributions **I**

Assessable government industry payments **Q** CODE

Other gross income **R**

Total income **S** **F**

Expenses

Cost of sales **A**

Contractor, sub-contractor and commission expenses **C**

Employee superannuation **D**

Bad debts **E**

Lease expenses within Australia **F**

Lease expenses overseas **I**

Rent expenses **H**

Interest expenses within Australia **V**

Interest expenses overseas **J**

Royalty expenses within Australia **W**

Royalty expenses overseas **U**

Depreciation expenses **X**

Motor vehicle expenses **Y**

Repairs and maintenance **Z**

All other expenses **S**

Total expenses **Q**

Operating profit or loss—subtract **Total expenses Q** from **Total income S** **R**

Extraordinary revenue or expenses **N**

Total profit or loss **T** **F**

Taxation Statistics 1998–99

Page 3

6 Reconciliation to taxable income or loss

Total profit or loss amount shown at label T, page 2

Add

Total current year capital gains CODE

Non-deductible exempt income expenditure

Other assessable income

Non-deductible expenses

Less

Total current year capital losses applied CODE

Prior year net capital losses applied

Capital losses and net capital losses transferred in

Depreciation deducted

Mining and quarrying companies only Immediate write-off

Other capital expenditure

Special building write-off

Drought investment allowance

Development allowance

Non-syndicated research and development

Syndicated research and development

Landcare operations and water conservation/conveying expenses

Environment protection expenses

Offshore banking unit adjustment

Income exempt from tax

Other income not included in assessable income

Other deductible expenses

Losses deducted

Losses transferred in

Taxable income or loss **F**

Losses transferred out

Losses carried forward

Net capital losses transferred out

Net capital losses carried forward

Capital gains tax small business net roll-over amount

7 Financial and other information

Opening stock **A**

Purchases and other costs **S**

Closing stock CODE **B**

Trading stock election Print Y for yes or leave blank.

Trade debtors **C**

All current assets **D**

Total assets **E**

Trade creditors **F**

All current liabilities **G**

Total liabilities **H**

Shareholders funds **R** **F**

Franked dividends paid **J**

Unfranked dividends paid **K**

Class A franking account balance **L**

Class C franking account balance **M**

Loans to shareholders CODE **N**

Depreciable assets purchased **Z**

Depreciable assets sold **P**

Total salary and wage expenses CODE **D**

Payments to associated persons **Q**

Prescribed payments system income—net of expenses **A**

Net foreign income **R**

Tax spared foreign tax credits **S**

Broad-exemption listed country **B**

Limited-exemption listed country **C**

Unlisted country **U**

Transferor trust **V**

Foreign investment fund income **W**

Foreign life policy **X**

Currency gain or loss **I**

Section 128F exempt interest paid **O** **F**

Attributed foreign income



10 Pooled development funds

Small and medium sized enterprises income	G	
Unregulated investment income	H	

11 Retirement savings accounts (RSAs) providers only

Gross income of RSAs	R	
Gross taxable contributions of RSAs	W	
Total deductions from RSAs	T	
Exempt income from RSAs	S	
Net taxable income from RSAs	V	

Landcare and water facility rebate claimed **L** []
 Landcare and water facility rebate brought forward from prior year **K** []

Did the company sell any goods or services using the Internet? **Q** ☐ Print **Y** for yes or **N** for no.

The following questions must be answered. Print Y for yes or N for no at questions 14, 15 and 16. If you answer yes to questions 14, 15 or 16 below, complete and attach the 1999 schedule 25A.

- Did the company have international dealings, including loans or advances, with related parties overseas, including permanent establishments or head offices? OR
- Did the company (including where the company is a non-resident company) claim as a deduction any interest paid on foreign debt to a foreign controller or non-resident associate?

Did the company have either a direct or indirect interest in a foreign trust, controlled foreign company, or transferor trust?

Did the company have an interest in a foreign investment fund or a foreign life assurance policy?

[illegible]

I declare that the particulars shown in this tax return and the relevant records used to ascertain the taxable or net income, as shown, derived by the company from all sources in **and out of** Australia during the year of income are true and correct.

Non-resident companies: delete **and out of**.

Public officer signature

Date _____

Day	Month	Year
-----	-------	------

Title

Public officer s name

Hours taken to prepare and complete this return **J** **F**
—refer to *The 1999 form C instructions*.

Area code

Telephone number

Daytime contact
telephone number

Taxation Statistics 1998–99



1999 income tax return

1 July 1998 to 30 June 1999

Day	Month	Year	to	Day	Month	Year
-----	-------	------	----	-----	-------	------

or specify period if part year or **approved** substitute period

Tax file number

Name of fund or trust	
Previous name of fund or trust If the fund or trust name has changed, please print it exactly as shown on the last notice of assessment or the last tax return lodged.	
Current postal address If the address has not changed, please print it exactly as shown on the last notice of assessment or the last tax return lodged.	
	Suburb or town State Postcode
Postal address on previous tax return If the address has changed, please print it exactly as shown on the last notice of assessment or the last tax return lodged.	
	Suburb or town State Postcode
Name of trustee If the trustee is a company, print details here including Australian Company Number (ACN) or Australian Registered Body Number (ARBN).	ACN or ARBN
	* Cross out whichever is not applicable.

Hours taken to prepare and complete this return —refer to <i>The 1999 form F instructions</i>	J	Business postcode	Final tax return —refer to <i>The 1999 form F instructions</i>
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Declaration: I declare that the particulars shown in this tax return and the relevant records used to ascertain the taxable income, as shown, derived by the fund from all sources in **and out of** Australia during the year of income are true and correct. Non-resident funds or trusts **delete and out of**.

Trustee's signature	Day Month Year	Trustee's contact name	Area code	Trustee's telephone number
---------------------	----------------	------------------------	-----------	----------------------------

Tax agent's certificate—refer to *The 1999 form F instructions*

I , Agent's signature	Day Month Year	Client's reference
Contact name	Area code	Telephone number
		Agent's reference number

1 Superannuation fund number —refer to <i>The 1999 form F instructions</i>	2 Date of establishment of fund or trust —refer to <i>The 1999 form F instructions</i>
A	B Day Month Year

3 Status of fund or trust—print X in a box if applicable—refer to *The 1999 form F instructions*

Resident C1	Superannuation fund D1	Pooled superannuation fund trust D3	Membership industry classification E1
Non-resident C2	Approved deposit fund D2		

4 Type of fund or trust—refer to *The 1999 form F instructions*

Non-regulated H1	Industry or award H4	Other H7
Excluded H2	Employer sponsored or corporate H5	
Public offer or retail H3	Public sector fund H6	

4A Family trust/interposed entity election status

If the trust or fund has made or is making a family trust election and/or one or more interposed entity elections for 1998–99 or an earlier income year, print the appropriate **election status code** for the fund or trust and complete and attach **1999 family trust election and/or family trust revocation and/or 1999 interposed entity election**.

I

5 Is the fund or trust complying in accordance with section 45, 47 or 48 of *The Superannuation Industry (Supervision) Act 1993*—print Y for yes or N for no—refer to *The 1999 form F instructions*

F

6 Does the fund or trust expect to have a liability to tax in future years?

Print Y for yes or N for no—refer to *The 1999 form F instructions*.

G

Calculation Statement		Taxable income A \$	
Foreign tax credits D \$:	Gross tax B \$:
Rebates/tax offsets C \$:	Less: total of labels D and C G \$:
		Tax payable	\$:
Credit for interest on early payments—amount of interest V \$:	Add: Section 102AAM interest charge H \$:
Other refundable credits Q \$:	Less: total of labels V and Q R \$:
		Subtotal	\$:
		Less: Instalment(s) paid T \$:
		Amount of payment (+) or refund (-) S \$:



Information Statement		To be completed by all entities Refer to <i>The 1999 form F instructions</i> for information on completing this tax return.	
Income		Less	
Total current year capital gains	A <input type="text"/>	Interest expenses within Australia	A <input type="text"/>
Gross rent and other leasing and hiring income	B <input type="text"/>	Interest expenses overseas	B <input type="text"/>
Gross interest	C <input type="text"/>	Total salary and wage expenses	C <input type="text"/>
Gross dividends	D <input type="text"/>	Special building write-off	Q <input type="text"/>
Gross foreign income	I <input type="text"/>	Depreciation deducted	W <input type="text"/>
Net foreign income	E <input type="text"/>	Other deductions	D <input type="text"/>
Gross taxable employer contributions	F <input type="text"/>	Transfer of taxable contributions	E <input type="text"/>
Gross taxable employee or depositor contributions	G <input type="text"/>	Losses deducted	F <input type="text"/>
Net excessive private company dividends and other excessive non-arm's length income	H <input type="text"/>	Exempt current pension income	G <input type="text"/>
Sections 288A and 288B net previous income	W <input type="text"/>	Exempt section 290A income	H <input type="text"/>
Gross distribution from partnerships	V <input type="text"/>	Total current year capital losses applied	I <input type="text"/>
Gross distribution from trusts	X <input type="text"/>	Prior year net capital losses applied	S <input type="text"/>
Other income	R <input type="text"/>	Taxable income or loss	T <input type="text"/>
Total of above labels	S <input type="text"/>	Losses carried forward	V <input type="text"/>
—add the I boxes	F		F
Other information		Attributed foreign income	
Total investments	Q <input type="text"/>	Broad-exemption listed country	O <input type="text"/>
Number of members	R <input type="text"/>	Limited-exemption listed country	L <input type="text"/>
Net capital losses carried forward	U <input type="text"/>	Unlisted country	J <input type="text"/>
Exempt section 274(7) contributions	M <input type="text"/>	FIF/FLP income	P <input type="text"/>
Exempt section 275B contributions	N <input type="text"/>	Tax spared foreign tax credits	K <input type="text"/>
7 Landcare and water facility rebate		Landcare and water facility rebate claimed	
		A <input type="text"/>	
		Landcare and water facility rebate brought forward from prior year	
		B <input type="text"/>	
8 Internet transactions		Print Y for yes or N for no.	
Did the fund have dealings (including purchases and sales of assets or borrowings) on the Internet?		I <input type="text"/>	
The following questions must be answered. Print Y for yes or N for no at questions 9 to 16.			
If you answer yes to questions 9, 10 or 11 below, complete and attach the 1999 schedule 25A.			
9 Overseas transactions		X <input type="text"/>	
• Did the fund or trust have international dealings, including loans or advances, with related parties overseas, including permanent establishments or head offices? OR			
• Did the fund or trust claim as a deduction any interest paid on foreign debt to a foreign controller or non-resident associate?			
10 Interest in a foreign company or foreign trust		Y <input type="text"/>	
Did the fund or trust have either a direct or indirect interest in a foreign trust, controlled foreign company, or transferor trust?			
11 Foreign investment fund and foreign life assurance policy		Z <input type="text"/>	
Did the fund or trust have an interest in a foreign investment fund or a foreign life assurance policy?		F	
12 If there is an amount of exempt current pension income, has the trustee of the fund obtained the relevant actuary's certificate or certificates required by sections 273A, 273B or 283 as a condition of exemption? Answer this question ONLY if there is an amount of exempt current pension income.		<input type="text"/>	
13 Is the fund or trust claiming a deduction for premiums for death or disability cover under section 279 that requires an actuary's certificate to be obtained?		<input type="text"/>	
If so, has the fund or trust obtained the relevant certificate?		<input type="text"/>	
14 Has the fund or trust, with consent of the transferee, transferred taxable contributions to a life assurance company, registered organisation or pooled superannuation trust? If so, show the names of the transferee or transferees and the amount of contributions transferred to each.		<input type="text"/>	
Name:	\$ <input type="text"/>		
Name:	\$ <input type="text"/>		
15 (a) Is the fund or trust a continuously complying fixed interest approved deposit fund claiming to have part of its income treated as exempt under section 290A?		<input type="text"/>	
(b) Is the reckoning date, at which the components in the formula in subsection 290A(2) were determined, at a date other than the beginning of the year of income?		<input type="text"/>	
If so, state the reckoning date.		Day Month Year	
16 Has the fund or trust made a payment or transferred a benefit that is included in the assessable income of the recipient under section 82AAQ?		<input type="text"/>	

Taxation Statistics 1998–99



1999 income tax return

1 July 1998 to 30 June 1999

Have you attached any other attachments ?

Tax file number

Notes to assist in the preparation of this tax return are provided in *The 1999 forms P and T instructions* available from the Australian Taxation Office (ATO). Post or deliver this tax return to the ATO by 31 October 1999. Addresses are shown in the instructions.

Name of partnership

Previous name of partnership

If the partnership name has changed, please print it **exactly** as shown on the last tax return lodged.

Current postal address

If the address has not changed, please print it **exactly** as shown on the last tax return lodged.

Postal address on previous tax return

If the address has changed, please print your previous address **exactly** as shown on the last tax return lodged.

Full name of the partner to whom notices should be sent

Title—for example, Mr, Mrs, Ms, Miss

Surname or family name

Given names

- If the partner is an individual, print details here.

- If the partner is a company or trust estate print details here including Australian Company Number (ACN) or Australian Registered Body Number (ARBN).

Name

ACN or ARBN*

* Cross out whichever is not applicable.

Interposed entity election status If the partners have made or are making one or more interposed entity elections from a day in 1998–99 or an earlier income year, print the appropriate **election status code** for the partnership in the box to the right and complete and attach **1999 interposed entity election**—refer to *The 1999 forms P and T instructions*.

Tax file number of former partnership

If the partnership arose as a result of a reconstitution, refer to *The 1999 forms P and T instructions*.

Final tax return—

refer to *The 1999 forms P and T instructions*

Important: Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Australian Taxation Office. The income tax law imposes heavy penalties for false or misleading statements in tax returns.

Declaration:

- I declare that:
- the particulars shown in this tax return and in the accompanying documents are true and correct in every detail and disclose a full and complete statement of the total income derived from all sources in **and out of** Australia during the year of income; and
 - the partnership has the necessary receipts and/or other records, or expects to obtain the necessary written evidence within a reasonable time of lodging this tax return.

Hours taken to prepare and complete this return

Signature

Date

Day Month Year

This declaration and all attached documents must be signed by a partner.

Tax agent's certificate—refer to *The 1999 forms P and T instructions*

I,

having charged a fee for preparing or assisting in the preparation of this return, hereby certify that this return has been prepared in accordance with the information supplied by the taxpayer.

Agent's signature

Day Month Year

Client's reference

Contact name

Agent's telephone number

Agent's reference number

ATO use only

Area code

Telephone number

Indices X

**1 Description of main business activity**

Page 2

Industry code **A** **2 Status of business**—print X in one box only—refer to *The 1999 forms P and T instructions*Multiple business **B1** ☐Ceased business **B2** ☐Commenced business **B3** ☐**3 Did the partnership sell any goods or services using the Internet?****Q** ☐Print **Y** for yes
or **N** for no.**F****Income excluding foreign income****4 Business income and expenses****Business income**

	Primary production	Non-primary production	Totals
Gross prescribed payments system income		B <input type="text"/>	<input type="text"/>
Gross reportable payments system income	C <input type="text"/>	D <input type="text"/>	<input type="text"/>
Assessable government industry payments	E <input type="text"/>	F <input type="text"/>	<input type="text"/>
Other business income	G <input type="text"/>	H <input type="text"/>	<input type="text"/>
Total business income	<input type="text"/>	<input type="text"/>	<input type="text"/>

Expenses

Contractor, sub-contractor and commission expenses	<input type="text"/>	<input type="text"/>	C <input type="text"/>
Superannuation expenses	<input type="text"/>	<input type="text"/>	D <input type="text"/>
Cost of sales	<input type="text"/>	<input type="text"/>	E <input type="text"/>
Bad debts	<input type="text"/>	<input type="text"/>	F <input type="text"/>
Lease expenses	<input type="text"/>	<input type="text"/>	G <input type="text"/>
Rent expenses	<input type="text"/>	<input type="text"/>	H <input type="text"/>
Total interest expenses	<input type="text"/>	<input type="text"/>	I <input type="text"/>
Total royalty expenses	<input type="text"/>	<input type="text"/>	J <input type="text"/>
Depreciation expenses	<input type="text"/>	<input type="text"/>	K <input type="text"/>
Motor vehicle expenses	<input type="text"/>	<input type="text"/>	L <input type="text"/>
Repairs and maintenance	<input type="text"/>	<input type="text"/>	M <input type="text"/>
All other expenses	<input type="text"/>	<input type="text"/>	N <input type="text"/>
Total expenses— labels C to N	<input type="text"/>	<input type="text"/>	O <input type="text"/>

Reconciliation items

Add	Income reconciliation adjustments	<input type="text"/>	<input type="text"/>	A <input type="text"/>
Add	Expense reconciliation adjustments	<input type="text"/>	<input type="text"/>	B <input type="text"/>
Less	Drought investment allowance	<input type="text"/>	<input type="text"/>	U <input type="text"/>
	Net income or loss from business	Q <input type="text"/>	R <input type="text"/>	S <input type="text"/>

Taxation Statistics 1998–99

Page 3

5 Prescribed payments system (PPS) credit **T**

6 Reportable payments system (RPS) credit **V**

F

8 Partnerships and trusts

Primary production

Distribution from partnerships **A**

Distribution from trusts **Z**

Deductions relating to distribution in labels A and Z **S**

Net primary production distribution

Non-primary production

Distribution from partnerships, less foreign source income **B**

Distribution from trusts, less net capital gains and foreign source income **R**

Deductions relating to distribution in labels B and R **T**

Net non-primary production distribution

Share of credits from income

Share of PPS credit **C**

Share of RPS credit **U**

Share of imputation credit from franked dividends **D**

Share of credit for tax file number (TFN) amounts deducted from interest and dividends **E**

9 Rent

Gross rent **F**

Interest deductions **G**

Special building write-off **X**

Other rental deductions **H**

Net rent

10 Gross interest—including Commonwealth government loan interest

J

TFN amounts deducted from gross interest **I**

11 Dividends

Unfranked amount **K**

Franked amount **L**

Imputation credit **M**

TFN amounts deducted from dividends **N**

12 Other Australian income—give details

Type of income

O

13 Total of items 4 to 12

add the boxes





Page 4

Deductions

14 Deductions relating to Australian investment income

P

15 Other deductions—show only deductions relating to Australian source income

Name of each item of deduction

Amount

Q

16 Total of items 14 to 15

17 Net Australian income or loss

Subtract item 16 from item 13

\$ **F**

Foreign income

19 Attributed foreign income

Did the partnership have either a direct or indirect interest in a foreign trust, controlled foreign company, or transferor trust?

S ☐ Print **Y** for yes or **N** for no.

Did the partnership have an interest in a foreign investment fund (FIF) or a foreign life assurance policy (FLP)?

T ☐ Print **Y** for yes or **N** for no.

Broad-exemption listed country

M

Limited-exemption listed country

U

Unlisted country

X

FIF/FLP income

Y

If yes, to either question, complete and attach the **1999 schedule 25A**.

20 Other assessable foreign source income—other than income shown at item 19

Gross

B

Net

V

Foreign tax credits

Z

21 Total net income or loss

Total of items 17 to 20—add the **1** boxes

Overseas transactions

26 Overseas transactions

Did the partnership have international dealings, including loans or advances, with related parties overseas, including permanent establishments or head offices?

or

Did the partnership claim as a deduction any interest payable on foreign debt to a foreign controller or non-resident associate?

W ☐ Print **Y** for yes or **N** for no.
F

If you have printed **Y** at label **W** of item 26, complete and attach the **1999 schedule 25A**.

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Taxation Statistics 1998–99

Page 5

Business and professional items

The following information must be filled in for all partnerships carrying on a business.

27 Business name of main business

28 Business address of main business

Suburb or town	State	Postcode A

29 Opening stock **C**

30 Purchases and other costs **B**

31 Closing stock **D** CODE

32 Trade debtors **E**

33 All current assets **F**

34 Total assets **G**

35 Trade creditors **H**

36 All current liabilities **I**

37 Total liabilities **J**

38 Proprietors funds **K**

39 Total salary and wage expenses **L** CODE

40 Payments to related entities **M**

41 Depreciable assets purchased **N**

42 Depreciable assets sold **O**

43 Prescribed payments system income —net of expenses **P**

44 Fringe benefit employee contributions **T**

45 Interest expenses overseas **Q**

46 Royalty expenses overseas **R**

48 Environment protection expenses **V**

49 Trading stock election ☐ Print Y for yes or leave blank. **F**



Note: It is not an offence not to quote a tax file number (TFN). However, TFNs help the Australian Taxation Office (ATO) to correctly identify each partner's tax records. The ATO is authorised by the *Income Tax Assessment Act 1936* and the *Income Tax Assessment Act 1997* to ask for information in this tax return. We need this information to help administer the tax laws.

51 Statement of distribution of net Australian income or loss as shown at item 17

1 Name in full of each partner and TFN or postal address. If the partner is a trustee, including a trustee company, show the trust estate not the name of the trustee.	2 Share of income		3 Prescribed payments system credit	4 Reportable payments system credit	5 Imputation credit		6 TFN credit
	Primary production income \$	Non-primary production income \$			\$	¢	
	A	B	C	J	D	E	¢
TFN							
	A	B	C	J	D	E	
TFN							
	A	B	C	J	D	E	
TFN							
	A	B	C	J	D	E	
TFN							
Totals of each column							
A	B	C	J	D	E	+	

Important

If any partner, 18 years of age or more at 30 June 1999, does not have real and effective control—refer to *The 1999 forms P and T instructions*—over his or her share of income, print name(s).



Taxation Statistics 1998–99



1999 income tax return 1 July 1998 to 30 June 1999

Have you attached any other attachments? ☐

Tax file number

Notes to assist in the preparation of this tax return are provided in *The 1999 forms P and T instructions* available from the Australian Taxation Office (ATO).
Post or deliver this tax return to the ATO by 31 October 1999. Addresses are shown in the instructions.

Name of trust estate

Previous name of trust estate

If the trust estate name has changed, please print it **exactly** as shown on the last notice of assessment or the last tax return lodged.

Current postal address

If the address has not changed, please print it **exactly** as shown on the last notice of assessment or the last tax return lodged.

Postal address on previous tax return

If the address has changed, please print your previous address **exactly** as shown on the last notice of assessment or the last tax return lodged.

Full name of the trustee to whom notices should be sent

Title—for example, Mr, Mrs, Ms, Miss

Surname or family name

Given names

- If the trustee is an individual, print details here.

Name

- If the trustee is a company, print details here including Australian Company Number (ACN) or Australian Registered Body Number (ARBN).

ACN or ARBN*

* Cross out whichever is not applicable.

Daytime contact telephone number

Area code

Telephone number

Family trust/interposed entity election status If the trustee(s) has/have made or is/are making a family trust election and/or one or more interposed entity elections for 1998-99 or an earlier income year, print the appropriate **election status code** for the trust and complete and attach **1999 family trust election and/or family trust revocation** and/or **1999 interposed entity election**—refer to *The 1999 forms P and T instructions*.

Type of trust estate—refer to *The 1999 forms P and T instructions*

Print the code representing the **type** of trust estate.

Print **X** if also an item 1.5 charitable trust in s50-5 of ITAA 1997.

If code D, write the date of death.

Day Month Year

Is any tax payable by the trustee?—refer to *The 1999 forms P and T instructions*

☐ Print Y for yes or N for no.

Final tax return—refer to *The 1999 forms P and T instructions*

Electronic funds transfer (EFT)

Do you want to use EFT for your refund this year?

☐ Print Y for yes or N for no.

If yes complete the account details—do not provide details if they are the same as last year.

BSB number

Account number

Account name

Important: Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Australian Taxation Office. The income tax law imposes heavy penalties for false or misleading statements in tax returns.

Declaration: I declare that:

- the particulars shown in this tax return and in the accompanying documents are true and correct in every detail and disclose a full and complete statement of the total income derived from all sources in **and out of** Australia during the year of income; and
- the trust has the necessary receipts and/or other records, or expects to obtain the necessary written evidence within a reasonable time of lodging this tax return.

Hours taken to prepare and complete this return

Signature

Date

Day Month Year

This declaration and all attached documents must be signed by a trustee or public officer.

Tax agent's certificate—refer to *The 1999 forms P and T instructions*

I,

having charged a fee for preparing or assisting in the preparation of this return, hereby certify that this return has been prepared in accordance with the information supplied by the taxpayer.

Agent's signature

Client's reference

Contact name

Agent's telephone number

Agent's reference number

ATO use only

Indics **X**

F

NAT 660—3.1999

IN-CONFIDENCE—when completed

**1 Description of main business activity**

Page 2

 Industry code **A** **2 Status of business**—print X in one box only—refer to *The 1999 forms P and T instructions*Multiple business **B1** ☐ Ceased business **B2** ☐ Commenced business **B3** ☐**3 Did the trust sell any goods or services using the Internet?****Q** ☐ Print **Y** for yes or **N** for no. **F****Income excluding foreign income****4 Business income and expenses****Business income**

	Primary production	Non-primary production	Totals
Gross prescribed payments system income		B <input type="text"/>	<input type="text"/>
Gross reportable payments system income	C <input type="text"/>	D <input type="text"/>	<input type="text"/>
Assessable government industry payments	E <input type="text"/>	F <input type="text"/>	<input type="text"/>
Other business income	G <input type="text"/>	H <input type="text"/>	<input type="text"/>
Total business income	<input type="text"/>	<input type="text"/>	<input type="text"/>

Expenses

Contractor, sub-contractor and commission expenses	<input type="text"/>	<input type="text"/>	C <input type="text"/>
Superannuation expenses	<input type="text"/>	<input type="text"/>	D <input type="text"/>
Cost of sales	<input type="text"/>	<input type="text"/>	E <input type="text"/>
Bad debts	<input type="text"/>	<input type="text"/>	F <input type="text"/>
Lease expenses	<input type="text"/>	<input type="text"/>	G <input type="text"/>
Rent expenses	<input type="text"/>	<input type="text"/>	H <input type="text"/>
Total interest expenses	<input type="text"/>	<input type="text"/>	I <input type="text"/>
Total royalty expenses	<input type="text"/>	<input type="text"/>	J <input type="text"/>
Depreciation expenses	<input type="text"/>	<input type="text"/>	K <input type="text"/>
Motor vehicle expenses	<input type="text"/>	<input type="text"/>	L <input type="text"/>
Repairs and maintenance	<input type="text"/>	<input type="text"/>	M <input type="text"/>
All other expenses	<input type="text"/>	<input type="text"/>	N <input type="text"/>
Total expenses—labels C to N	<input type="text"/>	<input type="text"/>	O <input type="text"/>

Reconciliation items

Add	Income reconciliation adjustments	<input type="text"/>	<input type="text"/>	A <input type="text"/>
Add	Expense reconciliation adjustments	<input type="text"/>	<input type="text"/>	B <input type="text"/>
Less	Drought investment allowance	<input type="text"/>	<input type="text"/>	U <input type="text"/>
	Net income or loss from business	Q <input type="text"/>	R <input type="text"/>	S <input type="text"/>

Taxation Statistics 1998–99

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5	Prescribed payments system (PPS) credit	T	<input type="text"/>	
6	Reportable payments system (RPS) credit	V	<input type="text"/>	F
7	Credit for interest on early payments —amount of interest	W	<input type="text"/>	
8	Partnerships and trusts			
	Primary production			
	Distribution from partnerships	A	<input type="text"/>	<input type="text"/>
	Distribution from trusts	Z	<input type="text"/>	<input type="text"/>
	Deductions relating to distribution in labels A and Z	S	<input type="text"/>	
	Net primary production distribution		<input type="text"/>	<input type="text"/>
	Non-primary production			
	Distribution from partnerships, less foreign source income	B	<input type="text"/>	<input type="text"/>
	Distribution from trusts, less net capital gains and foreign source income	R	<input type="text"/>	<input type="text"/>
	Deductions relating to distribution in labels B and R	T	<input type="text"/>	
	Net non-primary production distribution		<input type="text"/>	<input type="text"/>
	Share of credits from income			
	Share of PPS credit	C	<input type="text"/>	
	Share of RPS credit	U	<input type="text"/>	
	Share of imputation credit from franked dividends	D	<input type="text"/>	
	Share of credit for tax file number (TFN) amounts deducted from interest and dividends	E	<input type="text"/>	
9	Rent			
	Gross rent	F	<input type="text"/>	
	Interest deductions	G	<input type="text"/>	
	Special building write-off	X	<input type="text"/>	
	Other rental deductions	H	<input type="text"/>	
	Net rent		<input type="text"/>	<input type="text"/>
10	Gross interest —including Commonwealth government loan interest	J	<input type="text"/>	
	TFN amounts deducted from gross interest	I	<input type="text"/>	
11	Dividends			
	Unfranked amount	K	<input type="text"/>	<input type="text"/>
	Franked amount	L	<input type="text"/>	<input type="text"/>
	Imputation credit	M	<input type="text"/>	<input type="text"/>
	TFN amounts deducted from dividends	N	<input type="text"/>	
12	Other Australian income —give details			
	Type of income	Excepted net income	<input type="text"/>	
	<input type="text"/>	O	<input type="text"/>	<input type="text"/>
13	Total of items 4 to 12		add the	<input type="text"/>

**Deductions**

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14 Deductions relating to Australian investment income**P** **15 Other deductions**—show only deductions relating to Australian source income

Name of each item of deduction	Amount
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

Q **16 Total of items 14 to 15****17 Net Australian income or loss**—other than capital gains Subtract item 16 from item 13**\$** **F****18 Capital gains**Total current year capital gains **R** CODETotal current year capital losses applied **N** CODEPrior year net capital losses applied **O** Capital gains tax small business
net roll-over amount **L** Net capital losses carried forward **P** Net capital gain—
label R less labels N and O **Foreign income****19 Attributed foreign income**Did the trust have either a direct or indirect
interest in a foreign trust, controlled foreign
company, or transferor trust?**S** ☐ Print **Y** for yes
or **N** for no.Broad-exemption
listed country**M** Limited-exemption
listed country**U** Did the trust have an interest in a foreign
investment fund (FIF) or a foreign life
assurance policy (FLP)?**T** ☐ Print **Y** for yes
or **N** for no.

Unlisted country

X

If yes, to either question, complete and attach the 1999 schedule 25A.

FIF/FLP income

Y **20 Other assessable foreign source income**—
other than income shown at item 19Gross **B** Net **V** Foreign tax credits **Z** **21 Total net income or loss**Total of items 17 to 20—add the boxes **F****22 Total allowable prior year losses deducted in income year**—
excluding prior year foreign source losses

Primary production

H

Non-primary production

C **23 Total net income or loss after prior year losses deducted**

Subtract item 22 from item 21

**24 Losses available to be carried forward to following income
years**—excluding carry forward foreign source losses

Primary production

D

Non-primary production

E **Rebates****25 Landcare and water facility rebate**Refer to *The 1999 forms P and T instructions*.

Landcare and water facility rebate claimed

F **F**Landcare and water facility rebate
brought forward from prior year**G** **Overseas transactions****26 Overseas transactions**Did the trust have international dealings,
including loans or advances, with related
parties overseas, including permanent
establishments or head offices?

or

Did the trust claim as a deduction any interest
payable on foreign debt to a foreign
controller or non-resident associate?**W** ☐ Print **Y** for yes
or **N** for no.If you have printed **Y** at label **W** of item 26, complete and attach the 1999 schedule 25A.Was any beneficiary who was not a resident of Australia at any time during the
year of income, presently entitled to a share of the income of the trust?**A** ☐ Print **Y** for yes
or **N** for no.If yes, attach the information requested in *The 1999 forms P and T instructions*.

Amount of tax spared foreign tax credits

Q **F**

Taxation Statistics 1998–99

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Business and professional items

The following information must be filled in for all trusts carrying on a business.

27 Business name of main business

28 Business address of main business

Suburb or town	State	Postcode A

29 Opening stock

C

39 Total salary and wage expenses

L CODE

30 Purchases and other costs

B

40 Payments to related entities

M

31 Closing stock

D CODE

41 Depreciable assets purchased

N

32 Trade debtors

E

42 Depreciable assets sold

O

33 All current assets

F

43 Prescribed payments system income—net of expenses

P CODE

34 Total assets

G

44 Fringe benefit employee contributions

T

35 Trade creditors

H

45 Interest expenses overseas

Q

36 All current liabilities

I

46 Royalty expenses overseas

R

37 Total liabilities

J

47 Landcare operations and water conservation/conveying expenses

S

38 Proprietors funds

K

48 Environment protection expenses

V

49 Trading stock election

☐ Print Y for yes or leave blank.

F

50 Medicare levy reduction or exemption—refer to *The 1999 forms P and T instructions*

1998–99 taxable income of spouse—if nil show 0

A

Full 1.5% levy exemption—number of days

C CODE

Number of dependent children and students

B

Half 1.5% levy exemption—number of days

D

F

Medicare levy surcharge, private health insurance incentive, 30% private health insurance rebate and savings rebate

If you are liable for the Medicare levy surcharge or entitled to private health insurance incentive or 30% private health insurance rebate or savings rebate—refer to *The 1999 forms P and T instructions*.

**Taxation
Statistics
1998-99**

Undelivered notices should be returned to



Fringe Benefits Tax Return Form

1 April 1999 to 31 March 2000

OFFICE USE ONLY

2000

1. **FBT/Tax File number:** If you do not have an FBT/Tax File number, please refer to the **2000 FBT Return Guide**. (F)
2. **Australian Company Number (A.C.N.) or Australian Registered Body Number (A.R.B.N.)** (if applicable) (F)
3. **Name of trustee or senior partner:**
If your organisation is a trust or partnership and we have not completed this box, please show the name of the trustee or the senior partner for your organisation. (+)
4. **Name of Employer:** (+)
5. **Postal address:** (F)

OFFICE USE ONLY
(DO NOT ALTER)
6. **Change of name and/or address:**
If your name and/or address differs from that shown in Items 4 and 5 above, please give us the new details.
A CHANGE OF NAME MUST BE SUPPORTED BY A CERTIFIED COPY OF THE DOCUMENTARY EVIDENCE. (+)
7. **Change of business/trading name and/or address:**
If your business/trading name and/or address has changed since your last return or if this is your first return please provide the correct details in this box. (+)
8. **Industry code (ATO ANZSIC):**
Please ensure that the correct ANZSIC code is in this box. (F)
9. **Description of main business activity**
Please refer to the 2000 FBT Return Guide. (F)
10. **Is your organisation eligible to claim the 48% rebate of FBT?**
You should only write Yes if you are absolutely certain of your eligibility. Refer to the 2000 FBT Return Guide for more information. **Yes/No** (F)
11. **Hours taken to prepare and complete this form**
Please refer to the 2000 FBT Return Guide. Do not include Tax Agent's time. (F)
12. **Do you intend to lodge an FBT return for the year ended 31/03/2001?** **Yes/No** (F)
If No please tell us why.
 - 2 ☐ business ceased/sold
 - 3 ☐ taxable amount of fringe benefits will be nil (e.g. due to employee contributions)
 - 4 ☐ benefits no longer provided
 - 5 ☐ other, specify

Date benefits ceased (if applicable) / / (F)

**13. EMPLOYER'S CALCULATION BLOCK**

			CALCULATION OF TAXABLE VALUE OF BENEFITS			
Type of benefits provided. (1 April 1999 to 31 March 2000)	Number of benefits provided	Number of employees receiving benefits	WHOLE DOLLARS ONLY PLEASE			
			Gross taxable value of benefits (a)	Employee contribution (b)	Value of reductions (c)	Taxable value of benefits (a) - (b) - (c)
Motor car - statutory formula	A					00
Motor Car - actual operating cost	B					00
Loan	C					00
Debt waiver	D					00
Expense payment	E					00
Housing	F					00
Living-away-from-home allowance	G					00
Airline transport (Airlines and Travel Agents only)	H					00
Board	J					00
Property	K					00
Entertainment provided by an income tax exempt body	L					00
Other benefits (residual)	M					00
Car parking	N					00
Meal entertainment	P					00

Items 14, 15 and 16 MUST be completed. If value is nil, please show 0.

14. AGGREGATE FRINGE BENEFITS AMOUNT:

(Total of Taxable value of benefits column)

 00 (F)
15. FRINGE BENEFITS TAXABLE AMOUNT: (Item 14 divided by 0.515)

(Commonly referred to as the grossed-up amount)

 00 (F)
16. TOTAL AMOUNT OF TAX PAYABLE: (48.5% of Item 15)
 (F)
17. AMOUNT OF REBATE: To claim the rebate your answer must be 'yes' to question 10.
 (F)
18. SUB-TOTAL: (Item 16 less Item 17)
 (F)
19. Less instalments of 1999/2000 Fringe Benefits Tax already paid:

June 1999 Qtr.	+	Sept. 1999 Qtr.	+	Dec. 1999 Qtr.	+	Lodgment arrangement payment	=	
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20. Payment due:

(PLEASE FORWARD THIS AMOUNT WITH YOUR PAYMENT ADVICE.)

 (F)
or 21. Refund due to you:
 (F)
22. TOTAL REPORTABLE FRINGE BENEFITS AMOUNTS FOR ALL EMPLOYEES
 00 (F)
23. TAX AGENTS CERTIFICATION

I, _____, having charged a fee directly or indirectly for preparing or assisting in the preparation of this return, hereby certify that this return has been prepared in accordance with the information supplied by the taxpayer.

Signature**of Agent***

Date ____/____/____

Registered No.

of Agent

 (F)

*NOTE: Where the agent is a partnership or a company, this certificate must be signed in the name of the partnership or company, as the case requires, by a person who is registered as a nominee of that partnership or company. That person's name must be appended.

24. NAME OF PERSON TO CONTACT

Please provide the name and telephone number of the person we can contact if needed, regarding the information contained in this return.

STD Code

 (F)

Name

 (F)

Telephone Number

 (F)
25. DECLARATION BY EMPLOYER

This return will not be regarded as having been lodged unless this declaration has been signed by the employer.

I, _____ declare that the particulars shown in this return, and any accompanying documents, are true and correct in every detail and disclose a full and complete statement of the net amount of all taxable fringe benefits provided to current, future and former employees and associates.

Signature**of Employer**

Date ____/____/____

(i.e.: proprietor, partner, public officer, trustee, or for Government Departments and Authorities, the delegated officer).

