



DO YOU NEED TO LODGE A TAX RETURN?

If **ANY** of the following applies to you then you must lodge a tax return.

Reason 1

During the tax year, you were an Australian resident and you:

- paid tax under the pay as you go (PAYG) withholding or instalment system, or
- had tax withheld from payments made to you.

Reason 2

You were eligible for the seniors and pensioners tax offset, and your rebate income (not including your spouse's) was more than:

- **\$32,279** if you were single, widowed or separated at any time during the year
- **\$31,279** if you had a spouse but one of you lived in a nursing home or you had to live apart due to illness or
- **\$28,974** if you lived with your spouse for the full year.

Reason 3

You were not eligible for the seniors and pensioner's tax offset but you received a payment listed at [question 5](#), i.e. youth allowance, new start and other taxable payments which when added together made your taxable income more than \$20,542.

Reason 4

You were not eligible for the seniors and pensioners tax offset and you did not receive a payment listed at [question 5](#) or [question 6](#), but your taxable income was more than:

- **\$18,200** if you were an Australian resident for tax purposes for the full year
- **\$416**, if you were under 18 years old at 30 June and your income was not salary or wages

- **\$1** if you were a foreign resident and you had income taxable in Australia which did not have non-resident withholding tax withheld from it, or
- your part-year tax-free threshold amount if you became or stopped being an Australian resident for tax purposes.

Other Reasons

You must lodge a tax return if any of the following applied to you:

- You had a reportable fringe benefits amount on your:
 - *PAYG payment summary - individual non-business, or*
 - *PAYG payment summary - foreign employment.*
- You had reportable employer superannuation contributions on your:
 - *PAYG payment summary - individual non-business*
 - *PAYG payment summary - foreign employment, or*
 - *PAYG payment summary - business and personal services income.*
- You did not claim your full private health insurance rebate entitlement as a premium reduction, or a direct payment from Medicare, and your [income for surcharge purposes](#) is below \$84,000 for singles and \$168,000 for families*
 - The family income threshold is increased by \$1,500 for each Medicare levy surcharge dependent child after the first child.
- You carried on a business.
- You made a loss or you can claim a loss you made in a previous year.
- You were 60 years old or older and you received an Australian superannuation lump sum that included an untaxed element.
- You were under 60 years old and you received an Australian superannuation lump sum that included a taxed element or an untaxed element.
- You were entitled to a distribution from a trust or you had an interest in a partnership and the trust or partnership carried on a business of primary production.
- You were an Australian resident for tax purposes and you had exempt foreign employment income and \$1 or more of other income
- You are a special professional covered by the income averaging provisions. These provisions apply to authors of literary, dramatic, musical or artistic works, inventors, performing artists, production associates and active sportspeople.

- You received income from dividends or distributions exceeding \$18,200 (or \$416 if you were under 18 years old on 30 June) and you had:
 - franking credits attached, or
 - amounts withheld because you did not quote your tax file number or Australian business number to the investment body.
- You made personal contributions to a complying superannuation fund or retirement savings account and will be eligible to receive a super co-contribution for these contributions.
- You have exceeded your concessional contributions cap and may be eligible for the Refund of excess concessional contributions offer:
- You were a liable parent or a recipient parent under a child support assessment unless you received Australian Government allowances, pensions or payments (whether taxable or exempt) for the whole of the period 1 July to 30 June, and the total of all the following payments was less than \$22,379:
 - taxable income
 - exempt Australian Government allowances, pensions and payments
 - target foreign income
 - reportable fringe benefits
 - net financial investment loss
 - net rental property loss and
 - reportable superannuation contributions.
- You were either a liable parent or a recipient parent under a child support assessment. If this applies to you, you cannot use the short tax return.

Deceased estate

If you are looking after the estate of someone who died during current year, consider all the above reasons on their behalf. If a tax return is not required. If a tax return is required, complete and send it to us.

First home saver account

If you had a first home saver account and believe you are entitled to a first home saver account government contribution, you must lodge

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If you have read all the above information and know that you do not have to lodge a tax return, you should complete the Non-lodgement advise , unless one of the following applies to you:

- You have already sent a tax return, non-lodgement advice, form or letter telling that you do not need to lodge a tax return for all future years.
- You are lodging an application for a refund of franking credits.
- Your only income was from an allowance or payment listed at
- question 5
- or you received a pension, payment or an allowance listed at
- question 6
- and
 - your rebate income was less than or equal to the relevant amount in reason 2 (if you are eligible for the seniors and pensioners tax offset), or
 - your 'taxable income' was less than or equal to the relevant amount in reason 3 (the agencies that paid you have provided information for us to determine that you do not need to lodge a tax return).