

Section B: Your payer's details

! Attach your payslip here.

! If you have more than two payers, attach a separate sheet of paper with the required details.

PAYER 1

B1(b) Will you be receiving payments from this payer for the full year?

Yes Go to B2.

No Provide one or both of the following dates.

Starting date

Day: / Month: / Year:

Finishing date

Day: / Month: / Year:

B2 Have you made a voluntary agreement with this payer to withhold amounts under section 12-55 in schedule 1 to the TAA 1953?

Yes You must complete all relevant details in section G on the *PAYG withholding variation supplement 2014 (NAT 5423)* and attach a copy of your voluntary agreement.

No

B3 Payer's Australian business number (ABN) /

B4 Payer's business name

B5 Pay office postal address (For privacy reasons, this should preferably be a PO box, locked bag or similar address.)

Suburb/town

State/territory

Postcode

B6 Your pay officer's direct phone number

B7 Your payroll ID, employee or policy number

! The details for B8 to B13 are on your most recent payslip. If you do not complete these items, your application will be returned to you.

B8 Gross per pay \$

! Do not include reportable fringe benefits or non-assessable amounts; for example, salary sacrifice amounts.

B9 Tax withheld per pay \$

! This is the amount shown on your latest payslip.

B10 Pay frequency

Weekly Fortnightly Monthly Half-monthly 4-weekly 6-weekly
 2-monthly 3-monthly 4-monthly 6-monthly Yearly

B11 Dates of last pay and next pay

Last pay Day: / Month: / Year:
 Next pay Day: / Month: / Year:

! If your last pay date shown above at B11 is on or before 30 June 2013, you do not need to complete B12 and B13 below.

B12 Gross payments received since 1 July 2013 (As per date of last pay shown at B11 above.)

Include any bonus payments received at this item. \$

B13 Tax withheld since 1 July 2013 (As per date of last payment shown at B11 above.)

Include tax withheld from any bonus payments at this item. Do not include foreign tax paid at this item. \$

! Also include at **B12** and **B13** the total of your gross assessable payments received and tax withheld since 1 July 2013 for any previous payers.

Section B: Your payer's details – continued

! Attach your payslip here.

PAYER 2

B1 (a) Is this variation to apply to this payer?

- Yes Go to B1(b).
 No Provide an estimate of the annual gross income and annual tax for this payer. You **do not** need to complete the remainder of this section.

Annual gross income Annual tax
 \$ ·× \$ ·×

(b) Will you be receiving payments from this payer for the full year?

- Yes Go to B2.
 No Provide one or both of the following dates.
- Starting date Finishing date
- Day Month Year Day Month Year
- / / / /

B2 Have you made a voluntary agreement with this payer to withhold amounts under section 12-55 in schedule 1 to the TAA 1953?

- Yes You must complete all relevant details in section G on the *PAYG withholding variation supplement 2014* (NAT 5423) and attach a copy of your voluntary agreement.
 No

B3 Payer's Australian business number (ABN) /

B4 Payer's business name

B5 Pay office postal address (For privacy reasons, this should preferably be a PO box, locked bag or similar address.)

Suburb/town State/territory Postcode

B6 Your pay officer's direct phone number

B7 Your payroll ID, employee or policy number

! The details for B8 to B13 are on your most recent payslip. If you do not complete these items, your application will be returned to you.

B8 Gross per pay \$ ·× **!** Do not include reportable fringe benefits or non-assessable amounts; for example, salary sacrifice amounts.

B9 Tax withheld per pay \$ ·× **!** This is the amount shown on your latest payslip.

B10 Pay frequency

Weekly Fortnightly Monthly Half-monthly 4-weekly 6-weekly
 2-monthly 3-monthly 4-monthly 6-monthly Yearly

B11 Dates of last pay and next pay

Last pay Day Month Year Next pay Day Month Year

/ / / /

! If your last pay date shown above at B11 is on or before 30 June 2013, you do not need to complete B12 and B13 below.

B12 Gross payments received since 1 July 2013 (As per date of last pay shown at B11 above.)

Include any bonus payments received at this item. \$ ·×

B13 Tax withheld since 1 July 2013 (As per date of last payment shown at B11 above.)

Include tax withheld from any bonus payments at this item. **Do not** include foreign tax paid at this item. \$ ·×

Section C: Rental details

Have your rental details (other than the dates available for rent) changed since you lodged your last application? You must print in one of the boxes below.

NO You do not need to complete this section as details have already been provided on a previous application.

YES You must complete this section for all rental properties or the application will be returned to you.

New applicant

! If you have more than three properties, attach a separate sheet of paper with the required details.

PROPERTY 1

Full name/s appearing on title deed (Write the full name/s exactly as it appears on the title deed.)

Address of rental property

Suburb/town

State/territory

Postcode

Date you purchased the property / /

Is the property under construction? Yes No

Percentage owned %

Dates available for rent in 2013-14 / / to / /

Year building constructed

Year building constructed

PROPERTY 2

Full name/s appearing on title deed (Write the full name/s exactly as it appears on the title deed.)

Address of rental property

Suburb/town

State/territory

Postcode

Date you purchased the property / /

Is the property under construction? Yes No

Percentage owned %

Dates available for rent in 2013-14 / / to / /

Year building constructed

Year building constructed

PROPERTY 3

Full name/s appearing on title deed (Write the full name/s exactly as it appears on the title deed.)

Address of rental property

Suburb/town

State/territory

Postcode

Date you purchased the property / /

Is the property under construction? Yes No

Percentage owned %

Dates available for rent in 2013-14 / / to / /

Year building constructed

Year building constructed

Section D: Investment details

If your investment is related to shares in publicly listed companies, do not list each company. Just write 'OWN SHARE PORTFOLIO' at D1 and the total amount of deductions at D6. For all other investments, provide full details for each investment.

If you have more than two investments, attach a separate sheet of paper with the required details.

! Product rulings were introduced to enable the Commissioner to rule publicly on the availability of claimed tax benefits from products. A 'product' refers to an arrangement in which a number of taxpayers individually enter into substantially the same transactions with a common entity or a group of entities. A product ruling provides participants with a binding ruling on the tax consequences of the particular product, but can provide no guarantee as to the commercial viability of the product.

INVESTMENT 1

D1 Name of investment (Provide the full name, including any project numbers or specific year details.)

D2 Product ruling number or private binding ruling number (if applicable) /

D3 Date you initially entered into this investment / /
Day Month Year

D4 Has the Commissioner's discretion been ruled on in your favour, either in a product or private ruling, for this deduction? Yes No
What income years have been ruled on? to
Year Year

D5 Has a prospectus, an information memorandum or a product disclosure statement been issued for this investment? Yes No
Indicate which one. Prospectus Information memorandum Product disclosure statement

D6 Amount of deduction relating to this investment you have included at F2 \$ ~~X~~

D7 Number of investment units purchased

INVESTMENT 2

D1 Name of investment (Provide the full name, including any project numbers or specific year details.)

D2 Product ruling number or private binding ruling number (if applicable) /

D3 Date you initially entered into this investment / /
Day Month Year

D4 Has the Commissioner's discretion been ruled on in your favour, either in a product or private ruling, for this deduction? Yes No
What income years have been ruled on? to
Year Year

D5 Has a prospectus, an information memorandum or a product disclosure statement been issued for this investment? Yes No
Indicate which one. Prospectus Information memorandum Product disclosure statement

D6 Amount of deduction relating to this investment you have included at F2 \$ ~~X~~

D7 Number of investment units purchased

Section E: Annual income and tax offsets

The estimates you provide on this application should be the amounts you expect to provide on your 2014 tax return. You must complete this section or the application will be returned to you.

E1 Payments for work and services

(a) Payments to you as an employee:

- (i) total gross annual salary or wages
- (ii) allowances
- (iii) overtime
- (iv) bonuses

! Do not include reportable fringe benefits or non-assessable amounts; for example, salary sacrifice amounts.

\$	<input type="text"/>	·X
\$	<input type="text"/>	·X
\$	<input type="text"/>	·X
\$	<input type="text"/>	·X

How do you want your bonuses taxed? Normal tax to be taken out of bonuses. Varied rate to apply to bonuses.

➤ Before completing, see 'Bonus payments' on page 3 of the instructions.

- (v) commission
- (b) Payment to a company director (director's fees)
- (c) Payment to an office holder
- (d) Return to work payment
- (e) Payment under a labour hire arrangement
- (f) Personal services attributed income
- (g) Specified payment to performing artist
- (h) Payments to religious practitioners
- (i) Foreign employment income (Enter any foreign tax paid or foreign tax to be paid on the foreign income at E13.)

\$	<input type="text"/>	·X
\$	<input type="text"/>	·X
\$	<input type="text"/>	·X
\$	<input type="text"/>	·X
\$	<input type="text"/>	·X
\$	<input type="text"/>	·X
\$	<input type="text"/>	·X
\$	<input type="text"/>	·X
\$	<input type="text"/>	·X

E2 Australian government pensions and allowances

- (a) Pensions
- (b) Education or training payment or other allowance (for example, Newstart, Austudy payments)

\$	<input type="text"/>	·X	<input type="checkbox"/> Office use only
\$	<input type="text"/>	·X	

E3 Compensation, sickness or accident payments

\$	<input type="text"/>	·X
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E4 Australian annuities and superannuation income streams

- (a) Australian superannuation income streams (taxed element)
- (b) Australian superannuation income streams (untaxed element)
- (c) Superannuation lump sums (taxed element)
- (d) Superannuation lump sums (untaxed element)
- (e) Australian annuities

\$	<input type="text"/>	·X
\$	<input type="text"/>	·X
\$	<input type="text"/>	·X
\$	<input type="text"/>	·X
\$	<input type="text"/>	·X

E5 Employment related payments

- (a) Employment termination payments (ETP). Attach your *ETP payment summary*, or an estimated summary from your payer, and also include any ETP tax offset at E13.
- (b) Payment for unused annual leave or unused long service leave. (If this is a termination payment, attach a copy of your final payment summary.)

\$	<input type="text"/>	·X
\$	<input type="text"/>	·X

! For E6 and E7: Do not include any losses from investments or trusts. Include investment income at E8, E10 or E11, and investment deductions at F2(a) to F2(c).

E6 Partnership/trust income or partnership loss

If the amount is a loss, write 'L' in the **LOSS** box. Attach an estimated profit and loss statement for the period 1 July 2013 to 30 June 2014.

\$	<input type="text"/>	·X	<input type="checkbox"/> LOSS
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! If either of these amounts is a loss, complete section H on the *PAYG withholding variation supplement 2014* (NAT 5423) or your application may be returned to you.

E7 Net income or loss from business

To arrive at this amount, you must complete all relevant income and expense items in section G on the *PAYG withholding variation supplement 2014* (NAT 5423). If the amount is a loss, write 'L' in the **LOSS** box.

\$	<input type="text"/>	·X	<input type="checkbox"/> LOSS
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Section E: Annual income and tax offsets – continued

E8 Interest \$ ·X

E9 Gross rent
If amounts for rent are included, make sure you have completed section C. Do not put a negative amount. Only include gross rent and claim the deduction at F3. \$ ·X

E10 Dividends

(a) Unfranked amount \$ ·X

(b) Franked amount \$ ·X

(c) Franking credit \$ ·X

E11 Other income
Specify the nature of amounts for other income (including net capital gains). Do not include any amounts for business income or payments covered by a voluntary agreement to withhold. These must be included at E7 and G6, on the *PAYG withholding variation supplement 2014* (NAT 5423), respectively.
Specify and attach details.
 \$ ·X

E12 Total income
Calculate by adding all the amounts for E1 to E11. If the amount is a loss, write 'L' in the **LOSS** box. \$ ·X LOSS

E13 Tax offsets
For example, employment termination payment tax offset, foreign income tax offset and zone or overseas forces tax offsets. **Do not** include franking credits, the 30% private health insurance rebate or the low income tax offset.
Specify
 \$ ·X

E14 Income tests

(a) Reportable fringe benefits \$ ·X

(b) Reportable employer superannuation contributions
(Do not include your payer's 9% compulsory contribution.) \$ ·X

(c) Exempt foreign employment income \$ ·X

E15 Spouse's adjusted taxable income \$ ·X

E16 Medicare

You can claim an exemption from the Medicare levy only in the following circumstances:

Medicare levy exemption categories	CODE
You are a blind pensioner or you receive the sickness allowance from Centrelink.	A
You are entitled to full free medical treatment for all conditions under Defence Force arrangements or Veterans' Affairs Repatriation Health Card (Gold Card) or repatriation arrangements.	B
You are not an Australian resident for tax purposes.	C
You are a resident of Norfolk Island.	D
You are a member of a diplomatic mission or consular post in Australia – or a member of such a person's family and you are living with them – and you are not an Australian citizen and you do not ordinarily live in Australia.	E

For more information about full or half exemption, visit ato.gov.au
Only use codes from the above list.

EXEMPTION
CODE

(a) Full exemption: estimated number of days

(b) Half exemption: estimated number of days

Section F: Annual deductions

You can claim deductions for expenses incurred in earning your assessable income.

F1 Work-related expenses

- (a) Car \$ For more information, visit ato.gov.au
- (b) Travel \$ Travel expenses, for example, costs of overnight accommodation, meals not reimbursed by payer.
- (c) Home office \$ If the **home office** is used in connection with your income producing activities, but does not constitute a 'place of business', only a proportion of the running expenses can be claimed.
- (d) Self-education \$ Specify and attach details.
- (e) Other \$

F2 Investment deductions (Excluding expenses related to rental property.)

! If you are claiming amounts for investment deductions, you must complete the investment details in section D. If the Commissioner's discretion has not been ruled on favourably for you, either in a product or private ruling, you may not be entitled to this deduction.

- (a) Investment interest \$
- (b) Management fees \$ Specify and attach details.
- (c) Other \$

F3 Expenses related to rental property

- (a) Interest \$ For more information, visit ato.gov.au
- (b) Rates and insurance \$ **!** Expenses of a capital or private nature are not deductible.
- (c) Agents commission and management fees \$
- (d) Repairs \$
- (e) Decline in value of depreciating assets \$ **!** Do not include Capital Works deductions at this item.
- (f) Capital works \$ Specify and attach details.
- (g) Other \$

F4 Tax losses of earlier income years claimed this income year \$

! You cannot claim a tax loss from an earlier income year if your taxable income for the year ended 30 June 2013 is more than zero.

F5 Personal superannuation contributions (deductible) \$

! Do not include salary sacrifice amount or your employer contributions.

F6 Other deductions

Include any donations, tax agent fees, deductible amount of a non-superannuation annuity or foreign pension or annuity.

\$ Specify and attach details.

F7 TOTAL DEDUCTIONS \$ Calculate by adding deductions at F1 to F6.

F8 TAXABLE INCOME \$ **LOSS** Calculate by taking your **Total deductions** (F7) away from your **Total income** (E12). If the amount is a loss, write 'L' in the **LOSS** box.

Taxpayer's declaration

! We are authorised by tax laws to collect the information requested on this form. For more information, see 'Privacy' on page 2 of the instructions.

! The tax law imposes heavy penalties for giving false or misleading information. You are responsible for the information provided and you must sign the declaration, even though someone else may have helped you complete your application.

I declare that:

- all the information I have given on this application, including any attachments, is true and correct.
- I have shown all my income (including net capital gains) for tax purposes for 2013-14.

➤ Attach your completed PAYG withholding variation supplement 2014 (NAT 5423) if required.

SIGNATURE (applicant's original signature only)

Date
Day / Month / Year
 / /

➤ Send your completed application to:
Australian Taxation Office
PO Box 3010
PENRITH NSW 2740