

# Income declaration – for financial years up to and including 2008-2009

## child support

### When to use this form



Use this form to provide an income declaration (**only** for financial years up to and including 2008-2009) if your taxable income has not yet been assessed by the Australian Taxation Office (ATO).

A financial year begins on 1 July and ends on 30 June the following year. For example, 1 July 2008 to 30 June 2009.

### Important information

When you lodge your tax return, we **may** replace your income declaration with your taxable income and amend your child support. The best way to ensure your child support is correct is to lodge your tax return on time every year. If you lodge your tax return late we may not be able to backdate any changes to your child support assessment.

**If you are not required** to lodge a tax return, ensure this form is completed and lodged with us as soon as possible.

The Australian Government Department of Human Services uses either your adjusted taxable income, or your child support income, to calculate your child support assessment.

Adjusted taxable income is the total of your taxable income, plus other income components such as reportable fringe benefits, target foreign income, net rental property loss and some tax free pensions or benefits.

Child support income is the total of your taxable income, plus net rental property loss, reportable fringe benefits and exempt foreign income. The type of income used depends on which financial year you are providing details for.

### Online services



You can access your Child Support online account through myGov. myGov is a secure way to access a range of government services online with one username and password. You can create a myGov account at [my.gov.au](http://my.gov.au) and link it to your Child Support online account.

### Filling in this form

**Step 1 Please use black or blue pen.**

Print in BLOCK LETTERS.

Where you see a box like this  **Go to 5** skip to the question number shown. You do not need to answer the questions in between.

**Step 2** Sign and date the Declaration on page 4.

**Step 3** Return this form. If this form is not signed, is incomplete or missing information, it could result in delays to your assessment, or it may be returned to you.

### For more information



Go to [humanservices.gov.au/childsupport](http://humanservices.gov.au/childsupport) or call us on **131 272**.

We can translate documents you need for this assessment for free.

To speak to us in other languages, call **131 450**.

**Note:** Call charges may apply.



If you have a hearing or speech impairment, you can contact the **TTY service** on Freecall™ **1800 810 586**. A TTY phone is required to use this service.



**12** What are your income details for the 2008-2009 financial year?

**Gross income** includes gross income from wages before tax, taxable pension/benefits, business income, rental income, investment income, net capital gains and eligible terminations payments. Include any other assessable income that would be included in your tax return.

**Allowable tax deductions** must be recognised by the ATO (e.g. work related expenses, business expenses, rental property expenses, financial investment expenses).

**Net rental property loss** occurs if your total rental expenses exceed your gross rental income.

**Reportable fringe benefits** includes benefits received as part of earned income but not as a wage or salary (e.g. novated lease, use of a car as part of a salary package).

**Target foreign income** includes any foreign income exempt from tax, less any losses or outgoings incurred in deriving that income.

**Total tax free pensions and benefits** – Not all tax free pensions and benefits need to be included as adjusted taxable income. The following examples are to be included as they may be considered for child support purposes: disability support pensions, Wife Pension, Carer Payment, invalidity service pensions, partner service pensions, income support supplements and Defence Force Income Support Allowances.

<b>a</b>	Gross income	\$
<b>b</b>	Allowable tax deductions	\$
<b>c</b>	Net taxable income (a minus b)	\$
<b>d</b>	Net rental property loss	\$
<b>e</b>	Reportable fringe benefits	\$
<b>f</b>	Target foreign income	\$
<b>g</b>	Total tax free pensions and benefits	\$
<b>h</b>	<b>Total adjusted taxable income</b> (c + d + e + f + g)	\$

**Go to 19**

**13** Which tax year are you supplying income details for?

Financial year (e.g. 2006-2007)

20  – 20

**14** Have you lodged a tax return for the financial year provided at question 13?

No  **Go to next question**

Yes  **Go to 16**

**15** Are you required to lodge a tax return for the financial year provided at question 13?

No  **Go to 18**

Yes  When will you lodge this tax return?

**Go to 18**

**16** What date did you lodge this tax return?

/ /

**17** What name and address did you provide on this tax return?

Postcode

**18** What are your income details for the financial year provided at question 13?

**Gross income** includes gross income from wages before tax, taxable pension/benefits, business income, rental income, investment income, net capital gains and eligible terminations payments. Include any other assessable income that would be included in your tax return.

**Allowable tax deductions** must be recognised by the ATO (e.g. work related expenses, business expenses, rental property expenses, financial investment expenses).

**Net rental property loss** occurs if your total rental expenses exceed your gross rental income.

**Reportable fringe benefits** includes benefits received as part of earned income but not as a wage or salary (e.g. novated lease, use of a car as part of a salary package).

**Exempt foreign income** includes any foreign income exempt from tax, less any losses or outgoings incurred in deriving that income.

<b>a</b> Gross income	\$
<b>b</b> Allowable tax deductions	\$
<b>c</b> Net taxable income (a minus b)	\$
<b>d</b> Net rental property loss	\$
<b>e</b> Reportable fringe benefits	\$
<b>f</b> Exempt foreign income	\$
<b>g</b> Total child support income (c + d + e + f)	\$

**Privacy notice**

**19 You need to read this**

**Privacy and your personal information**

Your personal information is protected by law (including the *Privacy Act 1988*) and is collected by the Australian Government Department of Human Services for the assessment and administration of payments and services. This information is required to process your application or claim.

Your information may be used by the department, or given to other parties where you have agreed to that, or where it is required or authorised by law (including for the purpose of research or conducting investigations).

You can get more information about the way in which the department will manage your personal information, including our privacy policy, at [humanservices.gov.au/privacy](http://humanservices.gov.au/privacy)

**Declaration**

**20 I declare that:**

- the information I have provided in this form is complete and correct.

**I understand that:**

- giving false or misleading information is a serious offence.

Your signature

Date

/ /

**Returning your form**

Check that all required questions are answered and that the form is signed and dated.

Send this form and a copy of any supporting documents:

- online** – scan this form and all documents.  
Go to [humanservices.gov.au](http://humanservices.gov.au) and search for 'Submit your Child Support documents online'.
- by fax **1300 309 949**
- by post **Department of Human Services  
Child Support  
GPO Box 9815  
MELBOURNE VIC 3001**

You should keep a copy of this form for your records.