

When to use this form



Use this form to provide parental income if you are the parent or guardian of someone claiming payment of, or claiming independence for Youth Allowance, Special Benefit or ABSTUDY. This information will be used to assess eligibility for the independent rate of payment for a customer from a regional or remote area.

For more information

Go to
servicesaustralia.gov.au/youthallowance
servicesaustralia.gov.au/specialbenefit
servicesaustralia.gov.au/abstudy

Visit one of our service centres.

Call us on

Youth Allowance **132 490**

Special Benefit **132 850**

ABSTUDY **1800 132 317**



Help in your language

We can translate documents you need for your claim for free.

To speak to us in your language, call **131 202**.

Call charges may apply.



Telephone Typewriter

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

Keep these Notes (pages 1 to 3) for your information.

Relevant Tax Year

PRE-GAP tax year

The PRE-GAP tax year is the financial year ending immediately before your child starts their employment.

BASE Tax Year

The BASE tax year is the financial year ended in the calendar year before the calendar year in which your child is eligible for payment.

POST-BASE tax year

The POST-BASE tax year is the financial year immediately following the BASE tax year. An assessment can be based on the POST-BASE tax year where there has been a substantial decrease in parental income and that is likely to continue for at least 2 years.

If you apply for a POST-BASE tax year assessment, supporting documentation is required. Estimates of income may be acceptable until an Australian Taxation Office – Notice of Assessment is available.

Increase of parental income in POST-BASE tax year (compared with BASE tax year)

A POST-BASE tax year assessment will be applied where parental income for the POST-BASE tax year exceeds the BASE tax year income by more than 25%.

Family Unit Regional (FUR) sibling

Any sibling of the claimant or recipient under 22 years of age, except those:

- living away from home and is, or was a member of a couple
- living away from home and has, or had a dependent child
- receiving Youth Allowance or Disability Support Pension as an independent due to unreasonable to live at home
- in state care.

The Youth Allowance, Special Benefit or ABSTUDY Living Allowance claimant or recipient is not included in FUR.

Census date

The census date is 30 June of the relevant tax year assessed for the parental income threshold **or** the date of application for independence. This date is used to determine the parents whose income is assessed and the siblings to be included in FUR.

Examples of PRE-GAP tax year

Employment period start date	PRE-GAP tax year	Census date of PRE-GAP tax year
15/01/2019	2017–18	30/06/2018
12/11/2019	2018–19	30/06/2019
02/02/2020	2018–19	30/06/2019
29/10/2020	2019–20	30/06/2020
14/07/2021	2020–21	30/06/2021

Examples of BASE tax year

Payment start date	BASE tax year	Census date of BASE tax year
18/02/2020	2018–19	30/06/2019
16/08/2020	2019–20	30/06/2020
05/03/2021	2019–20	30/06/2020
01/05/2022	2020–21	30/06/2021
15/02/2023	2021–22	30/06/2022

Parental Income Test threshold assessment

Parental income includes taxable income, reportable fringe benefits received from employers, income from outside Australia and net investment losses (including negative gearing for property and shares), reportable superannuation contributions and tax free pensions and benefits.

Keep in mind we do not count withdrawals under the **First Home Super Saver Scheme**. If you withdraw super as part of this scheme, you need to deduct it from the taxable income amount on this notice.

Reportable fringe benefits

Reportable fringe benefits are provided by your employer and are counted as part of your income. Reportable fringe benefits are non-cash benefits you receive (or assign to someone else) from your employment.

Examples of reportable fringe benefits provided by employers:

- helping pay rent or a home loan
- providing a home phone
- providing a car
- paying child(ren)'s school fees
- paying health insurance premiums
- paying child care expenses.

An employer's contribution to a complying superannuation fund is not a fringe benefit.

The value of any reportable fringe benefits will be recorded on your payment summary for the financial year ending 30 June. You can ask your employer to tell you the amount that is expected to be shown on your payment summary.

Exempt reportable fringe benefits

Exempt reportable fringe benefits are any reportable fringe benefits received from a not for profit organisation which is eligible for a fringe benefits tax exemption under section 57A of the *Fringe Benefits Tax Assessment Act 1986*. You should check with your employer's payroll area if you are not sure if you receive exempt reportable fringe benefits.

Other reportable fringe benefits

Any reportable fringe benefits received from all other employers that are not eligible for a fringe benefits tax exemption.

Net investment losses

Net investment losses include net losses from rental property (negative gearing) and non-property income investments such as shares. Investment earnings include taxable and tax-exempt interest, dividends and rental income. The value of such losses is added back on to parental income for the Parental Income Test.

Reportable superannuation contributions

Reportable superannuation contributions are counted as part of parental income and include discretionary employer superannuation contributions (such as voluntary salary sacrificed amounts) paid by a parent (or their partner) or on their behalf and, for the self-employed, total superannuation contributions which will be claimed as a tax deduction.

If you or your partner have reportable superannuation contributions, you must provide your Payment Summary or personal income tax return that shows the contribution. If you or your partner have salary sacrificed to the benefit of your partner's superannuation or your partner is between Age Pension age and 70 years, call us to find out what evidence will be required to provide.

Tax free pensions and benefits

Tax free pensions and benefits are certain non-taxable pensions or benefits received in the relevant tax year from Centrelink, the Department of Veterans' Affairs or the Military Rehabilitation and Compensation Commission. It includes Disability Support Pension, Carer Payment and similar pensions or benefits. It does not include Family Tax Benefit, Child Care Subsidy, Carer Allowance or Mobility Allowance.

Foreign income

This includes foreign income from employment outside Australia that you do not have to pay tax on in Australia.

Do not declare foreign income already included in your taxable income for the relevant tax year.

Keep these Notes (pages 1 to 3) for your information.

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Filling in this form

You can fill this form digitally in some browsers, or you can open it in Adobe Acrobat Reader. If you do not have Adobe Acrobat Reader, you can print this form and complete it.

If you have a printed form:

- Use black or blue pen.
- Print in BLOCK LETTERS.
- Where you see a box like this ☐ **Go to 1** skip to the question number shown.

Youth Allowance, Special Benefit or ABSTUDY customer

- 1** What are the Youth Allowance, Special Benefit or ABSTUDY customer's details — **not** the parent/guardian.

Customer Reference Number (if known)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Family name

First given name

Second given name

Date of birth (DD MM YYYY)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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- 2** **Read this before answering the following question.**

Employment period start date

This refers to the start date of the employment period during which your child has:

- earned 75% of the National Training Wage schedule rate included in a modern award in any 14 month period since last leaving secondary school
- had part-time employment of at least 15 hours per week for at least 2 consecutive years at any time since last leaving secondary school.

What was the Youth Allowance, Special Benefit or ABSTUDY customer's employment period start date?

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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 (DD MM YYYY)

Read this before answering the following questions.

A **parent/guardian** is:

- the natural or adoptive parent with whom the Youth Allowance, Special Benefit or ABSTUDY customer lives – if the parent is a member of a couple, also include their partner, or
- any other person on whom the Youth Allowance, Special Benefit or ABSTUDY customer is wholly or substantially dependent.

If neither of the above applies, the parent/guardian is the natural or adoptive parent with whom the Youth Allowance, Special Benefit or ABSTUDY customer last lived.



CLK0A2115 2303

Parent/Guardian

3 What is your name?

Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Mx ☐ Other

Family name

First given name

Second given name

4 Your date of birth (DD MM YYYY)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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5 Are you a **step-parent** of the Youth Allowance, Special Benefit or ABSTUDY customer?

No ☐ **Go to 7**

Yes ☐ **Go to next question**

6 Does the Youth Allowance, Special Benefit or ABSTUDY customer 'normally' live with you?

The student would be regarded as normally living with you unless they have established a separate and permanent home away from the family home that includes holiday periods.

Those students who are away from the family home during the school term only and return home during breaks would be treated as normally living with you.

No ☐ You do **not** need to provide more personal details.
You need to sign the declaration on page 7.

► **Go to 31**

Yes ☐ **Go to next question**

Parent/Guardian partner

3 What is your name?

Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Mx ☐ Other

Family name

First given name

Second given name

4 Your date of birth (DD MM YYYY)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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5 Are you a **step-parent** of the Youth Allowance, Special Benefit or ABSTUDY customer?

No ☐ **Go to 7**

Yes ☐ **Go to next question**

6 Does the Youth Allowance, Special Benefit or ABSTUDY customer 'normally' live with you?

The student would be regarded as normally living with you unless they have established a separate and permanent home away from the family home that includes holiday periods.

Those students who are away from the family home during the school term only and return home during breaks would be treated as normally living with you.

No ☐ You do **not** need to provide more personal details.
You need to sign the declaration on page 7.

► **Go to 31**

Yes ☐ **Go to next question**

7 Read this before answering the following question.

For more information, read 'Relevant Tax Year' in the **Notes**.

What was your taxable income for the PRE-GAP tax year?

Parent/Guardian

\$

Parent/Guardian partner

\$

8 Read this before answering the following question.

For more information, read 'Parental Income Test threshold assessment' in the **Notes**.

During the PRE-GAP tax year, did you receive any income or make a loss in any of the areas listed below?

No ☐ Go to next question

Yes ☐ Give details below

No ☐ Go to next question

Yes ☐ Give details below

Exempt reportable fringe benefits

\$

\$

Other reportable fringe benefits

\$

\$

Foreign income not already included in question 7

\$

\$

Net investment losses

\$

\$

Reportable superannuation

\$

\$

Tax free pensions and benefits

\$

\$

9 What is the total amount of your income for PRE-GAP tax year?

Add all the amounts answered in question 7 and question 8.

\$

\$

10 During the PRE-GAP tax year, did you pay any maintenance (including child support)?

No ☐ Go to next question

Yes ☐ How much did you pay?

No ☐ Go to next question

Yes ☐ How much did you pay?

\$

\$

11 What is your total assessable income for the PRE-GAP tax year?

Subtract any amount provided in question 10 from question 9.

\$

\$

12 Have you received your Notice of Assessment (NOA) from the Australian Taxation Office (ATO) for the PRE-GAP tax year?

No ☐ Provide reasons you are not required to lodge your tax return

Yes ☐  Provide your NOA

No ☐ Provide reasons you are not required to lodge your tax return

Yes ☐  Provide your NOA

13 Read this before answering the following question.

For more information, read 'Relevant Tax Year' in the **Notes**.

What was your taxable income for the BASE tax year?

Parent/Guardian

\$

Parent/Guardian partner

\$

14 Read this before answering the following question.

For more information, read 'Parental Income Test threshold assessment' in the **Notes**.

During the BASE tax year, did you receive any income or make a loss in any of the areas listed below?

No ☐ Go to next question

Yes ☐ Give details below

No ☐ Go to next question

Yes ☐ Give details below

Exempt reportable fringe benefits

\$

\$

Other reportable fringe benefits

\$

\$

Foreign income not already included in question 13

\$

\$

Net investment losses

\$

\$

Reportable superannuation

\$

\$

Tax free pensions and benefits

\$

\$

15 What is the total amount of your income for BASE tax year?

Add all the amounts answered in question 13 and question 14.

\$

\$

16 During the BASE tax year, did you pay any maintenance (including child support)?

No ☐ Go to next question

Yes ☐ How much did you pay?

\$

No ☐ Go to next question

Yes ☐ How much did you pay?

\$

17 What is your total assessable income for the BASE tax year?

Subtract any amount provided in question 16 from question 15.

\$

\$

18 Have you received your Notice of Assessment (NOA) from the Australian Taxation Office (ATO) for the BASE tax year?

No ☐ What is the approximate date your NOA will be available? (DD MM YYYY)

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Go to 19

Yes ☐

 Provide your NOA
Go to 19

I am not required to lodge an income tax return

☐ Give a reason why

Go to 19

No ☐ What is the approximate date your NOA will be available? (DD MM YYYY)

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Go to 19

Yes ☐

 Provide your NOA
Go to 19

I am not required to lodge an income tax return

☐ Give a reason why

Go to 19

19 Is your (and your partner's combined) amount in either question 11 or question 17 less than \$160,000?

No ☐ Go to next question

Yes ☐ Go to 30

20 Read this before answering the following question.

For more information, read 'Family Unit Regional (FUR) sibling' in the **Notes**.

How many siblings did the claimant have in the FUR on the census date of the PRE-GAP tax year and the BASE tax year?

Census date	30 June PRE-GAP tax year	30 June BASE tax year
Number of eligible FUR siblings		

21 Has your (and/or your partner's) income decreased since the BASE tax year and this decrease is expected to continue for at least 2 years?

No ☐ Go to 30

Yes ☐ Date occurred (DD MM YYYY)

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Provide documentary evidence to support this decrease (or estimated decrease) in income. This application will not be processed until evidence is received.

Questions continue ►

22 Read this before answering the following question.

For more information, read 'Relevant Tax Year' in the **Notes**.

What was/is your taxable income for the POST-BASE tax year?

Parent/Guardian

\$

Parent/Guardian partner

\$

23 Read this before answering the following question.

For more information, read 'Parental Income Test threshold assessment' in the **Notes**.

During the POST-BASE tax year, do you expect to receive or did you receive any income or make a loss in any of the areas listed below?

No ☐ Go to next question

Yes ☐ Give details below

No ☐ Go to next question

Yes ☐ Give details below

Exempt reportable fringe benefits

\$

\$

Other reportable fringe benefits

\$

\$

Foreign income not already included in question 22

\$

\$

Net investment losses

\$

\$

Reportable superannuation

\$

\$

Tax free pensions and benefits

\$

\$

24 What is the total amount of your income for POST-BASE tax year?

Add all the amounts answered in question 22 and question 23.

\$

\$

25 During the POST-BASE tax year, did you pay any maintenance (including child support)?

No ☐ Go to next question

Yes ☐ How much did you pay?

No ☐ Go to next question

Yes ☐ How much did you pay?

\$

\$

26 What is your total assessable income for the POST-BASE tax year?

Subtract any amount provided in question 25 from question 24.

\$

\$

27 Is your (and your partner's combined) amount in question 26 less than \$160,000?

No ☐ Go to next question

Yes ☐ Go to 30

28 Read this before answering the following question.

For more information, read 'Family Unit Regional (FUR) sibling' in the **Notes**.

How many siblings did the claimant have in the FUR on the census date of POST-BASE tax year?

Census date (the date of application for independence)

(DD MM YYYY)

Number of FUR siblings

29 Read this before answering the following question.

For more information, read 'Family Unit Regional (FUR) sibling' in the **Notes**.

Is there an increase of the number of siblings in your FUR after the census date of BASE Tax Year or after the date your child submitted the claim?

No ☐ Go to next question

Yes ☐ Give details below

Census date (Date the number of siblings in FUR increased)

(DD MM YYYY)

Number of FUR siblings

Checklist

30 Which of the following documents are you providing with this form?

You must provide **original** documents, not photocopies.

If you are not sure, check the question to see if you should provide documents.

	You	Your partner
Your Notice of Assessment issued by the ATO (at question 12 and/or question 18)	<input type="checkbox"/>	<input type="checkbox"/>
Documentary evidence to support your decrease in income (if you answered Yes at question 21)	<input type="checkbox"/>	<input type="checkbox"/>

Privacy notice

31 You (and your partner) need to read this

Privacy and your personal information

The privacy and security of your personal information is important to us, and is protected by law. We collect this information so we can process and manage your applications and payments, and provide services to you. We only share your information with other parties where you have agreed, or where the law allows or requires it. For more information, go to **servicesaustralia.gov.au/privacy**

Declaration

32 Parent(s)/Guardian(s) declaration

I/we declare that:

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

I/we understand that:

- Youth Allowance, Special Benefit or ABSTUDY payments cannot start until this statement is signed and all information is provided.**
- Centrelink can make relevant enquiries to make sure the claimant receives the correct entitlement.
- giving false or misleading information is a serious offence.

Signature of Parent/Guardian

Date (DD MM YYYY)

Signature of Parent/Guardian partner

Date (DD MM YYYY)

Returning this form

Return this form and any supporting documents:

- online** ask your child to upload this form to their Centrelink online account. For more information, go to **servicesaustralia.gov.au/submitdocumentsonline**
- by post to
Services Australia
Student Services
PO Box 7804
CANBERRA BC ACT 2610
- in person at one of our service centres.