

## When to use this form



Use this form if you need to provide an estimate of your income. Your child support assessment must be based on either a taxable income provided by the Australian Taxation Office (ATO) or the taxable income you give us. You may give us an estimate of income because:

- your current income is at least 15% less than the adjusted taxable income used in your child support assessment
- you have already lodged an estimate for this financial year and this new estimate is for a different amount. This amount can be more or less than your current estimate
- you have previously lodged an estimate for the current financial year. A new financial year is about to start and you expect to earn at least 15% less than the adjusted taxable income amount used in your child support assessment for the new financial year.

An estimate can be applied only from the date we receive this form, or from 1 July if your estimate is for the next financial year.

To make sure your estimate is accurate, return this form on the same day you complete it. Customers are responsible for contacting us to update income details when changes occur.

## Online account



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** and link your Child Support online account to it.

## Is my estimate automatically accepted?

No, we may not accept an estimate if:

- we have information that shows your actual income is likely to be more than your estimate
- the year to date (YTD) figure provided is more than the likely YTD amount earned.

If we are going to refuse your estimate, we will contact you.

To help us make a decision on your estimated income, we will review all evidence you provide.

If you have not lodged your last tax return or given us your income details for the last tax year, we cannot accept your estimate. A child support agreement, court order or change of assessment decision can also prevent or stop you from being eligible to lodge an estimate if it varies:

- the annual rate of child support payable in your child support case by setting that annual rate
- your adjustable taxable income, or your child support income, by setting that adjusted taxable income or child support income.

## What happens if I underestimate my income?

When the financial year ends, so will your estimate. We will check your estimate using the information in your tax return.

If you do not lodge your tax return by 30 June of the following financial year, we may:

- work out your actual income
- investigate and ask you to provide proof of your income.

If your actual income is higher than the amount you estimated, we may amend your child support. This will create arrears that you will need to pay. If your actual income is 10% or more than the amount you estimated, you may also be charged a penalty.

If you have overestimated your income, we cannot backdate and reduce your assessment using your lower income.

## Filling in this form

You can complete this form on your computer using Adobe Acrobat Reader, or you can print it.

For help on how to fill in our forms, go to [servicesaustralia.gov.au/formhelp](https://servicesaustralia.gov.au/formhelp)

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.

## For more information



Go to [servicesaustralia.gov.au/childsupport](https://servicesaustralia.gov.au/childsupport) or call us on 131 272.

### Information in your language

We can translate documents you need to support your income estimate for free.

To speak to us in your language, call **131 272**.



### Hearing and speech assistance

If you have a hearing or speech impairment, you can use:

- the National Relay Service **1800 555 660**, or
- our TTY service on **1800 810 586**. You need a TTY phone to use this service.

For more information about help with communication, go to [servicesaustralia.gov.au](https://servicesaustralia.gov.au) and search 'other support and advice'.



# child support

# Estimate of income for use in child support assessment (CS1670)

1 Do you want to apply this estimate to all eligible cases?

No  Call us on **131 272** to discuss your reasons.

Yes  Go to next question

## Your details

2 Your Customer Reference Number (if known)

3 Your name

Family name

First given name

Second given name

4 Your date of birth (DD MM YYYY)

5 Your permanent address

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Postcode

6 Your postal address (if different to above)

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Postcode

7 Your contact details

Your contact phone number (including area code)

Email

8 Is this your first estimate for this financial year?

No  Go to next question

Yes  Give details below

Write the start date and end date of your estimate. Your estimate will be applied until the end of the financial year in which your estimate starts.

Start date (DD MM YYYY)

End date (DD MM YYYY)

This is your estimate period.

Go to 11

9 Have you already lodged an estimate for this financial year and your income has changed since your estimate was lodged?

No  Go to next question

Yes  Give details below

Write the start date and end date of your updated estimate. Your estimate will be applied until the end of the financial year in which your estimate starts.

Start date - provide the date this change occurred (DD MM YYYY)

End date - will be 30 June in the same financial year (30 06 YYYY)

This is your estimate period.

Go to 13

10 Is a new financial year about to start and **both** of the following apply:

- you want this estimate to start on 1 July of the new financial year
- you expect to earn at least 15% less than the adjusted taxable income amount used in your child support assessment?

No  Go to next question

Yes  Give details below

Write the start date and end date of your estimate. Your estimate will be applied until the end of the financial year in which your estimate starts.

Start date (DD MM YYYY)

End date (DD MM YYYY)

This is your estimate period.

Go to 13

11 Will your estimate start on 1 July?

No  Go to next question

Yes  Go to 13



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**12** What is your year to date (YTD) income?

You must provide your YTD income amount if this is your first estimate for the financial year and it will start after 1 July. The YTD income is the amount you have earned from 1 July to the day before your first estimate is lodged.

Your YTD income amount needs to be accurate as we will use this information to verify your estimate after the financial year has ended.

Do **not** include:

- amounts released as part of the First Home Super Saver Scheme
- payments from the National Disability Insurance Scheme
- payments from the National Redress Scheme.

**Read** this before answering the following question.

When completing items **a**, **b** and **h** below, provide the **gross** income amount from **all** employers you received income from in the YTD period. This is the income amount **before** any tax was deducted. To find your **gross** salary or wage income amount, check your payslips or contact your employer(s) or accountant.

My YTD income period is from (DD MM YYYY)      to (DD MM YYYY)

<b>a</b>	<b>Total gross salary and wage income</b> Include <b>gross</b> salary, wages and allowances	\$ <input type="text"/>
<b>b</b>	<b>Business income</b> Include your <b>individual gross income</b> from businesses, partnerships and trusts	\$ <input type="text"/>
<b>c</b>	<b>Taxable pensions and benefits</b> Include Centrelink payments and other government allowances	\$ <input type="text"/>
<b>d</b>	<b>Net rental income/loss</b> Show a loss amount (if any) with a minus (-) sign	\$ <input type="text"/>
<b>e</b>	<b>Net financial investment income/loss</b> Show a loss amount (if any) with a minus (-) sign	\$ <input type="text"/>
<b>f</b>	<b>Taxable employment termination payments (ETP)</b> Include the taxable part of the ETP(s) only	\$ <input type="text"/>
<b>g</b>	<b>Net capital gains</b>	\$ <input type="text"/>
<b>h</b>	<b>Other income</b> Include any other <b>gross</b> taxable income not listed above	\$ <input type="text"/>
<b>i</b>	<b>Your YTD allowable deductions</b> Include items such as work related expenses, business expenses, gifts or donations	\$ <input type="text"/>
<b>j</b>	<b>Your YTD taxable income</b> Add the amounts at <b>a b c d e f g h</b> <input type="text" value="\$"/> minus amount at <b>i</b> <input type="text" value="\$"/> = <input type="text" value="\$"/> Write \$0 if your taxable income is zero or less than zero	
<b>k</b>	<b>Total of your YTD tax free pensions and benefits</b> For more information, go to <a href="http://servicesaustralia.gov.au/childsupportguide">servicesaustralia.gov.au/childsupportguide</a> and search for 1.1.T.30	\$ <input type="text"/>
<b>l</b>	<b>Your YTD target foreign income</b> Include any foreign income you receive that is not taxable income or a fringe benefit	\$ <input type="text"/>
<b>m</b>	<b>Your YTD total net investment losses</b> A total net investment loss is the amount by which the expenses for your investments exceed the gross income from those investments, if this loss was deducted from your income for tax purposes. For example, from: <ul style="list-style-type: none"> <li>• rental property</li> <li>• shares</li> <li>• managed investment</li> <li>• forestry managed investment schemes</li> </ul> Only complete item <b>m</b> if you have a loss (a negative amount recorded at <b>d</b> or <b>e</b> ) You must add any loss amounts at item <b>m</b> to your total income at item <b>p</b>	\$ <input type="text"/>
<b>n</b>	<b>Your YTD reportable fringe benefits</b>	\$ <input type="text"/>
<b>o</b>	<b>Your YTD reportable superannuation contributions</b>	\$ <input type="text"/>
<b>p</b>	<b>Your total YTD income</b> Add the amounts at <b>j k l m n o</b>	\$ <input type="text"/>

 Provide evidence to support your total YTD income, for example, an employment separation certificate, your last payslip from each employer or documents showing non-salary and wage income, such as self-employment or contract income you have received.

**13** What is your estimated income?

Refer to the dates you gave at question 8, 9 or 10 to work out the income you expect to earn during this period.  
 Your estimated income amount needs to be accurate as we will use this information to verify your estimate after the financial year has ended.  
 Do **not** include:

- amounts released as part of the First Home Super Saver Scheme
- payments from the National Disability Insurance Scheme
- payments from the National Redress Scheme.


**Read** this before answering the following question.

When completing items **a, b** and **h** below, provide the **gross** income amount you expect to receive from **all** employers in the estimate period. This is the income amount **before** any tax is deducted. To find your **gross** salary or wage income amount, check your payslips or contact your employer(s) or accountant.

**My estimated income period is from** (DD MM YYYY)         **to** (DD MM YYYY)

If you are lodging an estimate to start on the new financial year, and your circumstances change after you lodge that estimate, you can withdraw your estimate before 1 July.

<b>a</b>	<b>Total estimated gross salary and wage income</b> Include <b>gross</b> salary, wages and allowances	\$ <input type="text"/>
<b>b</b>	<b>Estimated business income</b> Include your <b>individual gross income</b> from businesses, partnerships and trusts	\$ <input type="text"/>
<b>c</b>	<b>Estimated taxable pensions and benefits</b> Include Centrelink payments and other government allowances	\$ <input type="text"/>
<b>d</b>	<b>Estimated net rental income/loss</b> Show a loss amount (if any) with a minus (-) sign	\$ <input type="text"/>
<b>e</b>	<b>Estimated net financial investment income/loss</b> Show a loss amount (if any) with a minus (-) sign	\$ <input type="text"/>
<b>f</b>	<b>Estimated taxable employment termination payments (ETP)</b> Include the taxable part of the ETP(s) only	\$ <input type="text"/>
<b>g</b>	<b>Estimated net capital gains</b>	\$ <input type="text"/>
<b>h</b>	<b>Estimated other income</b> Include any other <b>gross</b> taxable income not listed above	\$ <input type="text"/>
<b>i</b>	<b>Estimated allowable deductions</b> Include items such as work related expenses, business expenses, gifts or donations	\$ <input type="text"/>
<b>j</b>	<b>Your YTD taxable income</b> Add the amounts at <b>a b c d e f g h</b> <input type="text"/> \$ <input type="text"/> minus amount at <b>i</b> <input type="text"/> \$ <input type="text"/> = <input type="text"/> \$ <input type="text"/> Write \$0 if your taxable income is zero or less than zero	
<b>k</b>	<b>Total of your estimated tax free pensions and benefits</b> For more information, go to <a href="http://servicesaustralia.gov.au/childsupportguide">servicesaustralia.gov.au/childsupportguide</a> and search for 1.1.T.30	\$ <input type="text"/>
<b>l</b>	<b>Your estimated target foreign income</b> Include any foreign income you receive that is not taxable income or a fringe benefit	\$ <input type="text"/>
<b>m</b>	<b>Your estimated total net investment losses</b> A total net investment loss is the amount by which the expenses for your investments exceed the gross income from those investments, if this loss was deducted from your income for tax purposes. For example, from: <ul style="list-style-type: none"> <li>• rental property</li> <li>• shares</li> <li>• managed investment</li> <li>• forestry managed investment schemes</li> </ul> Only complete item <b>m</b> if you have a loss (a negative amount recorded at <b>d</b> or <b>e</b> ) You must add any loss amounts at item <b>m</b> to your total income at item <b>p</b>	\$ <input type="text"/>
<b>n</b>	<b>Your estimated reportable fringe benefits</b>	\$ <input type="text"/>
<b>o</b>	<b>Your estimated reportable superannuation contributions</b>	\$ <input type="text"/>
<b>p</b>	<b>Your total estimated income</b> Add the amounts at <b>j k l m n o</b>	\$ <input type="text"/>

 Provide evidence to support why you need to estimate your income, for example, your 3 most recent payslips from each employer, or documents showing your self-employment and/or contract income has changed.

