



Do you need to lodge a tax return? 2013

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

Reason 1

During 2012-13, 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 (see the definition of **Had to live apart due to illness** in [T2 Seniors and pensioners \(includes self-funded retirees\)](#)), or
- **\$28,974** if you lived with your spouse for the full year.

To work out your rebate income, see [Rebate income](#) or use the [Rebate income calculator for seniors and pensioners tax offset](#).

Reason 3

You were not eligible for the seniors and pensioners tax offset but you received a payment listed at [question 5](#) 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 2013 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; read [question A2](#) or phone **13 28 61**.

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 were entitled to the private health insurance rebate.
- 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. (Read question [20 Foreign source income and foreign assets or property](#) for more information about exempt foreign employment income. For the 2009-10 income year and subsequent years, there are changes limiting the exemption for foreign employment 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 2013) 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: see [Super contributions - too much super can mean extra tax](#).
- Concessional contributions were made to a complying superannuation fund or retirement savings account and will be eligible to receive a low income superannuation contribution, providing you have met the other eligibility criteria.
- 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 2012 to 30 June 2013, 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 (see [IT4 Target foreign income](#))
 - reportable fringe benefits
 - net financial investment loss (see [IT5 Net financial investment loss](#))
 - net rental property loss (see [IT6 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 2012-13, consider all the above reasons on their behalf. If a tax return is not required, complete the [Non-lodgment advice 2013](#) and send it to us. If a tax return is required, see [Completing individual information on your tax return](#) for more information.

Franking credits

If you don't need to lodge a tax return for 2012-13, you can claim a refund of franking credits by using the publication [Refund of franking credit instructions and application for individuals 2013](#) (NAT 4105) and lodging your claim by mail, or phone 13 28 65.

First home saver account

If you had a first home saver account in 2012-13 and believe you are entitled to a first home saver account government contribution, you must lodge either:

- a tax return, or
- a notification of eligibility (if you are not required to lodge a tax return and you were an Australian resident for at least part of 2012-13) by completing the [First home saver account notification of eligibility](#) (NAT 72947).

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-lodgment advice 2013](#) and send it to us, unless one of the following applies to you:

- You have already sent us a tax return, non-lodgment advice, form or letter telling us 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 for 2013.
- 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).

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We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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