



Complete the application if you want to vary the rate or amount of pay as you go (PAYG) tax withheld from payments made to you for the year ending 30 June 2018.  
Read the instructions in Form Help or refer to [ato.gov.au/variationinstructions](http://ato.gov.au/variationinstructions) to help you complete the e-variation.



**THE LAST DATE FOR LODGING YOUR 2018 APPLICATION IS 30 APRIL 2018.**

**Section A — Your details** **1**

1. **Tax file number (TFN)**  (It is not an offence not to provide your TFN. However, you must provide your TFN to lodge your application electronically.)

2. **Have you lodged an *Employment declaration or TFN declaration* with your payer that quotes your TFN?**  
 Yes  Exempt  If exempt, select one of the following reasons  No   
 Under 18 years old and earn below the tax-free threshold  
 Pension recipient

3. **Date of birth**

4. **Name**  
 Title   
 Surname   
 Given names

5. **Postal address**  
 Street   
 Suburb/town  State/territory  Postcode   
 Country AUSTRALIA

6. **Phone number(s) If we need to contact you about your application, it is quicker by phone.**  
 Work (  )  Home (  )   
 Mobile   
 Email address

7. **Authorised contact phone number and name (only if this application is not completed by you)**  
 By completing this item you are authorising us to deal with this person as the first point of contact.  
 Phone number (  )   
 Contact name

8. **Tax agent's registration number**  (only if this application is completed by your tax agent)

9. **Occupation**

10. **Overpayment amounts** (if applicable) HELP \$  Financial Supplement \$

11. **Are you an Australian resident for tax purposes?** Yes  No

12. **Reason for your application**

13. **Reason codes** (see the instructions for a list of the codes)

## Payer 1

Please print in BLOCK LETTERS in ink.

## 1a. Is this variation to apply to this payer?

Yes  If Yes, go to question 1b.No  If No, provide an estimate of the annual gross income and annual tax for this payer, then go to the next page.Annual gross income \$  Annual tax \$ 

## 1b. Will you be receiving payments from this payer for the full year?

Yes  If Yes, go to question 2.No  If No, provide one or both of the following datesStarting date    Finishing date   

## 2. Have you made a voluntary agreement with this payer?

Yes  If Yes, you must complete all relevant details in section G and attach a copy of your voluntary agreement.No 3. Payer's Australian business number (ABN)  / 

## 4. Payer's business name

## 5. Pay office postal address (For privacy reasons, this should preferably be a PO box, locked bag or similar address. We may not use the address you provide if we determine that it is not the payer's preferred address.)

  
Suburb/town  State/territory  Postcode 


Country AUSTRALIA

## 6. Your pay officer's direct phone number

 (  ) 

## 7. Your payroll ID, employee or policy number

If your application is to vary the amount to be withheld from your allowances only, you need only to provide details of allowances below, the expenditure at section F, question 1 then sign the declaration and transmit your application.

8. Allowance type Total annual allowance \$  Annual percentage expended  % Work-related expenses divided by total annual allowance multiplied by 100. The details for items 9-14 are on your most recent payslip.

## 9. Gross pay per period

\$ 

Do not include reportable fringe benefits amounts. For example, salary sacrifice amounts

## 10. Tax withheld per pay


\$ 11. Pay frequency Weekly  Fortnightly  Monthly  ½ monthly  4-weekly 2-monthly  3-monthly  4-monthly  6-monthly  Yearly 

## 12. Dates of last pay and next pay

Last pay


Next pay

   If your last pay date shown above at item 12 is on or before 30 June 2017, you do not need to complete items 13 and 14 below.

## 13. Gross pay received since 1 July 2017 (as per date of last pay in item 12 above)

Include any bonus payments received at this item \$ 

## 14. Tax withheld since 1 July 2017 (as per date of last pay in item 12 above)

Include tax withheld from any bonus payments at this item \$  Also include at items 13 and 14 the total of your gross assessable payments received and tax withheld since 1 July 2017 for any previous payers.

## Payer 2

Please print in BLOCK LETTERS in ink.

## 1a. Is this variation to apply to this payer?

Yes  If Yes, go to question 1b.No  If No, provide an estimate of the annual gross income and annual tax for this payer, then go to the next page.Annual gross income \$  Annual tax \$ 

## 1b. Will you be receiving payments from this payer for the full year?

Yes  If Yes, go to question 2.No  If No, provide one or both of the following datesStarting date    Finishing date   

## 2. Have you made a voluntary agreement with this payer?

Yes  If Yes, you must complete all relevant details in section G and attach a copy of your voluntary agreement.No 3. Payer's Australian business number (ABN)  / 

## 4. Payer's business name

## 5. Pay office postal address (For privacy reasons, this should preferably be a PO box, locked bag or similar address. We may not use the address you provide if we determine that it is not the payer's preferred address.)

Suburb/town  State/territory  Postcode   
 Country  AUSTRALIA


## 6. Your pay officer's direct phone number

(  ) 

## 7. Your payroll ID, employee or policy number

If your application is to vary the amount to be withheld from your allowances only, you need only to provide details of allowances below, the expenditure at section F, question 1 then sign the declaration and transmit your application.

8. Allowance type Total annual allowance \$  Annual percentage expended  % Work-related expenses divided by total annual allowance multiplied by 100.

 The details for items 9-14 are on your most recent payslip.

## 9. Gross pay per period

\$ 

Do not include reportable fringe benefits amounts. For example, salary sacrifice amounts

## 10. Tax withheld per pay

\$ 11. Pay frequency Weekly  Fortnightly  Monthly  ½ monthly  4-weekly 2-monthly  3-monthly  4-monthly  6-monthly  Yearly 


## 12. Dates of last pay and next pay

Last pay

Next pay

 If your last pay date shown above at item 12 is on or before 30 June 2017, you do not need to complete items 13 and 14 below.

## 13. Gross pay received since 1 July 2017 (as per date of last pay in item 12 above)

Include any bonus payments received at this item \$ 

## 14. Tax withheld since 1 July 2017 (as per date of last pay in item 12 above)

Include tax withheld from any bonus payments at this item \$

**Payer 3**

Please print in **BLOCK LETTERS** in ink.

**1a. Is this variation to apply to this payer?**

**Yes**  If Yes, go to question 1b.

**No**  If No, provide an estimate of the annual gross income and annual tax for this payer, then go to the next page.

Annual gross income \$  Annual tax \$

**1b. Will you be receiving payments from this payer for the full year?**

**Yes**  If Yes, go to question 2.

**No**  If No, provide one or both of the following dates

Starting date    Finishing date

**2. Have you made a voluntary agreement with this payer?**

**Yes**  If Yes, you must complete all relevant details in section G and attach a copy of your voluntary agreement.

**No**

**3. Payer's Australian business number (ABN)**  /

**4. Payer's business name**

**5. Pay office postal address (For privacy reasons, this should preferably be a PO box, locked bag or similar address. We may not use the address you provide if we determine that it is not the payer's preferred address.)**

<input type="text"/>		
<input type="text"/>		
Suburb/town	<input type="text"/>	State/ territory
		<input type="text"/>
Postcode	<input type="text"/>	
Country	AUSTRALIA	

**6. Your pay officer's direct phone number**

(  )

**7. Your payroll ID, employee or policy number**

**If your application is to vary the amount to be withheld from your allowances only, you need only to provide details of allowances below, the expenditure at section F, question 1 then sign the declaration and transmit your application.**

**8. Allowance type**

Total annual allowance \$  Annual percentage expended  % Work-related expenses divided by total annual allowance multiplied by 100.

**i** The details for items 9-14 are on your most recent payslip.

**9. Gross pay per period** \$  Do not include reportable fringe benefits amounts. For example, salary sacrifice amounts

**10. Tax withheld per pay** \$

**11. Pay frequency** Weekly  Fortnightly  Monthly  ½ monthly  4-weekly   
2-monthly  3-monthly  4-monthly  6-monthly  Yearly

**12. Dates of last pay and next pay** Last pay    Next pay

**i** If your last pay date shown above at item 12 is on or before 30 June 2017, you do not need to complete items 13 and 14 below.

**13. Gross pay received since 1 July 2017 (as per date of last pay in item 12 above)**

Include any bonus payments received at this item \$

**14. Tax withheld since 1 July 2017 (as per date of last pay in item 12 above)**

Include tax withheld from any bonus payments at this item \$

Have your rental details (other than the dates available for rent) changed since you lodged your last application?

You must select one of the boxes below.

**No**  You do not need to complete this section. Go to section D.

**Yes**  I have purchased additional rental properties.

**Yes**  I have sold rental properties.

**Yes**  I have sold and purchased rental properties.

**Yes**  details of existing rental properties have changed.

**New applicant**  You must complete this section for all rental properties.

**Not Applicable**  I do not have any rental property details to enter. Go to section D.

**Property 1**

Full name(s) appearing on title deed

Address of rental property

Suburb/town  State/territory  Postcode

Date you purchased the property    Percentage owned  %

Dates available for rent in 2017-18    To    Year building constructed

**Property 2**

Full name(s) appearing on title deed

Address of rental property

Suburb/town  State/territory  Postcode

Date you purchased the property    Percentage owned  %

Dates available for rent in 2017-18    To    Year building constructed

**Property 3**

Full name(s) appearing on title deed

Address of rental property

Suburb/town  State/territory  Postcode

Date you purchased the property    Percentage owned  %

Dates available for rent in 2017-18    To    Year building constructed

**Property 4**

Full name(s) appearing on title deed

Address of rental property

Suburb/town  State/territory  Postcode

Date you purchased the property    Percentage owned  %

Dates available for rent in 2017-18    To    Year building constructed

If your investment is related to shares in publicly listed companies, do not list each company. Just write 'Own share portfolio' at item 1 and the total amount of deductions at item 6. For all other investments, provide full details for each investment. If you have more than four investments, attach a separate sheet with the required details.

Product rulings have been 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 investors 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.

1. **Name of investment** — provide the full name including any project numbers or specific year details.

2. **Product ruling number or private binding ruling number (if applicable)** PR  /  3. **Date you initially entered into this investment**  /  /

4. **Has the Commissioner's discretion been ruled in your favour, either in a product or private ruling, for this deduction?** See important note - Non commercial losses in the instructions for this application.  
 No  Yes  If Yes, what income years have been ruled on? Year  To year

5. **Has a prospectus or an information memorandum been issued for this investment?**  
 No  Yes  If Yes, indicate which one  Prospectus  Information memorandum

6. **Amount of deduction relating to this investment you have entered at F2** \$  7. **Number of investment units purchased**

1. **Name of investment** — provide the full name including any project numbers or specific year details.

2. **Product ruling number or private binding ruling number (if applicable)** PR  /  3. **Date you initially entered into this investment**  /  /

4. **Has the Commissioner's discretion been ruled in your favour, either in a product or private ruling, for this deduction?** See important note - Non commercial losses in the instructions for this application.  
 No  Yes  If Yes, what income years have been ruled on? Year  To year

5. **Has a prospectus or an information memorandum been issued for this investment?**  
 No  Yes  If Yes, indicate which one  Prospectus  Information memorandum

6. **Amount of deduction relating to this investment you have entered at F2** \$  7. **Number of investment units purchased**

1. **Name of investment** — provide the full name including any project numbers or specific year details.

2. **Product ruling number or private binding ruling number (if applicable)** PR  /  3. **Date you initially entered into this investment**  /  /

4. **Has the Commissioner's discretion been ruled in your favour, either in a product or private ruling, for this deduction?** See important note - Non commercial losses in the instructions for this application.  
 No  Yes  If Yes, what income years have been ruled on? Year  To year

5. **Has a prospectus or an information memorandum been issued for this investment?**  
 No  Yes  If Yes, indicate which one  Prospectus  Information memorandum

6. **Amount of deduction relating to this investment you have entered at F2** \$  7. **Number of investment units purchased**

1. **Name of investment** — provide the full name including any project numbers or specific year details.

2. **Product ruling number or private binding ruling number (if applicable)** PR  /  3. **Date you initially entered into this investment**  /  /

4. **Has the Commissioner's discretion been ruled in your favour, either in a product or private ruling, for this deduction?** See important note - Non commercial losses in the instructions for this application.  
 No  Yes  If Yes, what income years have been ruled on? Year  To year

5. **Has a prospectus or an information memorandum been issued for this investment?**  
 No  Yes  If Yes, indicate which one  Prospectus  Information memorandum

6. **Amount of deduction relating to this investment you have entered at F2** \$  7. **Number of investment units purchased**

The estimates you provide on this application should be the amounts you expect to provide on your 2018 tax return. If your reason code begins in the range 05–17, you must complete this section.

**1. Payment 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.

\$	
\$	
\$	
\$	

How do you want your bonuses taxed?

**Normal tax to be taken out of bonuses**

**Varied rate to apply to bonuses**

 See the notes for this item in Form Help

- (v) commission
- (b) Payment to 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) Payment to religious practitioners
- (i) Foreign employment income  
(Enter any foreign income tax offset at E13.)

\$	
\$	
\$	
\$	
\$	
\$	
\$	
\$	
\$	
\$	

**2. Australian government pensions and allowances**

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

\$	
\$	
\$	

Pensions code

**3. Compensation, sickness or accident payments**

**4. 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

\$	
\$	
\$	
\$	
\$	

**5. Employment related payments**

- (a) Employment termination payments (ETP)
- (b) Payment for unused annual leave or unused long service leave

\$	
\$	

 For items 6 and 7

- If the amount is a loss, you must complete section H.
- Do not include any losses from investments. Include investment income at item 8 or 10 section E and investment deductions at items 2(a) to 2(c) section F.

**6. Partnership/trust income or partnership loss**

If the amount is a loss, enter L in the CODE box and send us an email to ITWvariation@ato.gov.au including the full name of the partnership, the ABN, the nature of the principal partnership and estimated profit and loss statement for the period 1 July 2017 to 30 June 2018. Do not include your TFN.

\$  Code

**7. Net income or loss from business**

To arrive at this amount, you must complete all relevant income and expense items in section G. If the amount is a loss, write L in the CODE box.

\$  Code

**8. Interest** \$

**9. Rent** \$   
 If amounts for rent are included, make sure you complete section C. Only include your portion of the rental income. Do not put a negative amount. Only include gross rent and claim the deduction at F3.

**10. Dividends**

(a) Unfranked amount \$

(b) Franked amount \$

(c) Franking credit \$

**11. Other income** \$   
 Specify the details 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 item 7 section E, and item 6(a) section G.  
 (Specify and attach details.)


**12. Total income** A \$  Code   
 This is calculated by adding all the amounts for items 1-11. If the amount is a loss. **L** will appear in the **CODE** box.

**13. 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 private health insurance rebate or the low income tax offset.

**14. Income Tests**

(a) Reportable fringe benefits \$

(b) Reportable employer super contributions \$   
 (Do not include your payer's compulsory contribution.)

(c) Exempt foreign employment income \$

**15. Spouse's adjusted taxable income** \$

**16. Medicare**  
 You can claim an exemption from the Medicare levy only in the following circumstances:  
**Medicare levy exemption categories.**  
 CODE A: You are a blind pensioner or you receive the sickness allowance from Centrelink.  
 CODE B: You are entitled to full free medical treatment for all conditions under Defence Force arrangements or Veterans' Affairs Repatriation Health Card (Gold Card).  
 CODE C: You are not an Australian resident for tax purposes.  
 CODE E: 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.

For more information about full or half exemption, visit [ato.gov.au](http://ato.gov.au). Only use codes from the above list.

	<b>Exemption Code</b>	
(a) Full exemption: estimated number of days	<input type="text"/>	<input type="text"/>
(b) Half exemption: estimated number of days	<input type="text"/>	<input type="text"/>



Provide details of deductions for expenses incurred in earning your assessable income, including the following.

**1. Work related expenses**

(a) Car	\$ <input type="text"/>	▶ Car expenses, for example petrol, oil, registration, insurance, repairs and maintenance or lease payments. For more information, visit ato.gov.au
(b) Travel expenses	\$ <input type="text"/>	▶ Travel expenses, for example, cost of overnight accommodation, meals not reimbursed by payer
(c) Home Office	\$ <input type="text"/>	▶ 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	\$ <input type="text"/>	
(e) Other	\$ <input type="text"/>	▶ <u>Specify and attach details.</u>

**2. Investment deductions** (Do not include 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	\$ <input type="text"/>	▶ <u>Specify and attach details.</u>
(b) Management fees	\$ <input type="text"/>	
(c) Other	\$ <input type="text"/>	

**3. Expenses related to rental property**

(a) Interest	\$ <input type="text"/>	▶ <u>Specify and attach details.</u>
(b) Rates and insurance	\$ <input type="text"/>	
(c) Agents commission and management fees	\$ <input type="text"/>	
(d) Repairs	\$ <input type="text"/>	
(e) Decline in value of depreciating assets	\$ <input type="text"/>	
(f) Capital works	\$ <input type="text"/>	
(g) Other	\$ <input type="text"/>	

For more information visit [ato.gov.au/rentalexperiences](http://ato.gov.au/rentalexperiences)

**!** Expenses of a capital or private nature are not deductible.

**4. Tax losses of earlier income years claimed this income year**

\$

**!** Do not include at this item:

- this year's rental loss
- amounts for allowable deferred non-commercial losses (See instructions for completing section H).

You cannot claim a tax loss from an earlier income year if your taxable income for the year ended 30 June 2017 is more than zero.

**5. Personal super contributions (deductible)**

\$

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

Specify and attach details.

**6. Other deductions**

\$

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

**!** You must complete items 7 and 8 if your reason codes begin in the range 05-17.

**7. TOTAL DEDUCTIONS**

**B** \$

▶ Calculate by adding deductions at F1 to F6.

**8. TAXABLE INCOME**


**(A - B) = C** \$

▶ Code

Calculate by taking your **Total deductions** (F7) away from your **Total assessable income** (E12). If the amount is a loss, write "L" in the **CODE** box.

**IMPORTANT - Turn to page 11, read and sign the declaration**

**Section G — Business details**

 Have you completed section H to determine your eligibility to claim business losses? If not, complete section H before you complete section G

1. **Australian Business Number (ABN)**  /

(You must complete this item if you are in business or if you answered **Yes** at item 2 section B.)

2. **Name of main business**  
(This must be the same as the name you completed on your ABN registration form.)

3. (a) **ANZSIC code**

(b) **Description of main business activity**

4. **Status of business**  
Multiple business  Ceased business  Commercial business

5. **Date business commenced**

6. **Gross business income**  
(a) Payments covered by a voluntary agreement \$   
(b) Other business income (See notes for what to include.) \$   
(c) Personal Services Income \$

7. **Total gross business income**  
Add items 6(a) to 6(c). \$

8. **Expenses**

(a) Opening stock	\$	<input type="text"/>
(b) Purchases and other costs	\$	<input type="text"/>
(c) Closing stock	\$	<input type="text"/>
(d) Cost of sales (a) plus (b) less (c)	\$	<input type="text"/>
(e) Contractor, subcontractor and commission expenses	\$	<input type="text"/>
(f) Superannuation expenses	\$	<input type="text"/>
(g) Bad debts	\$	<input type="text"/>
(h) Lease expenses	\$	<input type="text"/>
(i) Rent expenses	\$	<input type="text"/>
(j) Interest expenses within Australia	\$	<input type="text"/>
(k) Interest expenses overseas	\$	<input type="text"/>
(l) Depreciation expenses	\$	<input type="text"/>
(m) Motor vehicle expenses	\$	<input type="text"/>
(n) Repairs and maintenance	\$	<input type="text"/>
(o) Total salary or wages or labour expenses	\$	<input type="text"/>
(p) Payments to associated persons	\$	<input type="text"/>
(q) All other expenses (specify and attach details.)	\$	<input type="text"/>

9. **Total expenses**  
Add items 8(d) to 8(q). \$

10. **Reconciliation items**

(a) Environmental protection expenses	\$	<input type="text"/>
(b) Landcare operations and water facilities	\$	<input type="text"/>
(c) Other reconciliation adjustments	\$	<input type="text"/>

11. **Net income or loss from business**


- Add **Total expenses** (item 9) and the sum of **Reconciliation items** 10(a) to 10(c).
- Take this amount away from **Total gross business income** (item 7).

If the amount is a loss, print **L** in the **CODE** box. You must complete section H to determine your eligibility to:

- (i) recoup deferred non-commercial business losses, and/or
- (ii) claim the loss for the 2017-18 income year.

Transfer any net income from business to item 6 section E to include in your taxable income.

\$  Code

 Do not include any deferred non-commercial business losses from earlier income years. For more information, see the instructions for completing section H.