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| Standard Business Reporting   1. Australian Taxation Office –   Pre-fill Individual Income Tax Return 2014 (PIITR.0001)  Business Implementation Guide  Date: 30 July 2015  Final – suitable for use | |
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VERSION CONTROL

|  |  |  |
| --- | --- | --- |
| **Version** | **Release date** | **Description of changes** |
| 1.0 | 9/07/2015 | The following sections have been updated for final publishing:   * 1.1: Updated for clarity * 1.4: Glossary: Updated acronyms * 2,2: Updated for clarity * 3.1: Updated for accuracy * 5.4: Updated note * 6: Removed T5 from mapping rules * Appendix A: Updated elements to reflect final 2014 message response design |

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1. Introduction
   1. Purpose

The purpose of this document is to provide information that will assist software developers in understanding the business context surrounding the 2014 Pre-fill Individual Income Tax Return (PIITR) interaction with the Australian Taxation Office (ATO) through the Standard Business Reporting (SBR) platform.

This document defines the interaction that is available to a tax agent to request ATO and third party data relating to their client and explains any constraints and known issues with the use of the interaction, providing guidance with certain identified issues.

* 1. Audience

The audience for this document is any organisation that will be implementing the pre-fill interaction into their products. Typically this will be software application developers and business analysts.

* 1. Document Context

The ATO Pre-fill Business Implementation Guide forms part of the broader suite of documents used by the ATO to describe or interpret how the technical implementation relates back to the business context and process. This document is designed to be read in conjunction with the ATO SBR documentation suite including the:

* Web service/platform information
* Message information eg ATO Message Implementation Guide, and
* Test information eg Conformance suites

See the SBR [high level document](http://www.sbr.gov.au/__data/assets/pdf_file/0018/41085/High-Level-Document-Map.pdf) map for the relationship of this document with others in the suite.

* 1. Glossary

This table only contains terms that need specific explanation for this document. Other terminology can be found in the [SBR glossary](http://www.sbr.gov.au/software-developers/developer-tools/glossary).

| **Term** | **Definition** |
| --- | --- |
| ATO | Australian Taxation Office |
| BMS | Business Management Software  (for full definition please see the [SBR glossary](http://www.sbr.gov.au/software-developers/developer-tools/glossary)) |
| EMP | Employment Termination payment summary |
| FEI | Foreign Employment Income payment summary |
| DHS | Department of Human Services |
| INB | Individual Non Business Income payment summary |
| PEN | Superannuation Income Stream payment summary |
| SLS | Superannuation Lump Sum payment summary |
| DVA | Department of Veterans’ Affairs |
| VLP | Business and Personal Services payment summary |
| Early lodgment | Lodgment of an Individual Income Tax Return for a reporting period that has not yet ended, eg the taxpayer lodges a tax return for the current financial year early because they are leaving Australia. |
| ebMS3 | ebXML Messaging Service, version 3.0  (for full definition please see the [SBR glossary](http://www.sbr.gov.au/software-developers/developer-tools/glossary)) |
| ELS | Electronic Lodgment Service  (for full definition please see the [SBR glossary](http://www.sbr.gov.au/software-developers/developer-tools/glossary)) |
| ESS | Employee Share Scheme |
| FMD | Farm Managed Deposits |
| GOVT | Government income payment summary |
| HELP | Higher Education Loan Program |
| IITR | Individual Income Tax Return |
| Individual | A natural person (that is, a human being) |
| IT | Income Tax |
| ITLDGSTS | The SBR Income Tax Lodgment Status service  (for more information please see the IT Lodgment Status Business Implementation Guide) |
| MLS | Medicare Levy Surcharge |
| PAYGI | Pay as you go instalments |
| PAYGW | Pay as you go withholding |
| PHI | Private Health Insurance |
| PIITR | Pre-fill Individual Income Tax Return |
| SAC | Security Assessed Client |
| SAP | Substituted Accounting Period |
| SFSS | Student Financial Supplement Scheme |
| TAP | Tax Agent Portal  (for full definition please see the [SBR glossary](http://www.sbr.gov.au/software-developers/developer-tools/glossary)) |

1. What Is the Pre-fill IITR interaction?

The Pre-fill interaction described in this document is available for use with Individual Income Tax Returns (IITRs) only. Pre-fill allows authorised tax agents using SBR-enabled software to interact electronically to retrieve a taxpayer’s ATO and third party data. Pre-fill is a function not available in the Electronic Lodgment Service (ELS), but is available in e-tax, *myTax* and the Tax Agent Portal (TAP); however, these are separate services to this interaction.

The Pre-fill interaction is designed to be used by a tax agent in preparation of an IITR. It could take place as the first or second interaction in an SBR lodgment process, after checking the status of the taxpayer’s lodgments, but preceding ‘pre-lodge’ of the IITR (validation of inputs) and finally, lodgment of the IITR.



Figure : SBR interactions and IITR lodgment business process

Refer to the IT Lodgment Status Business Implementation Guide and the IITR Business Implementation Guide for the complete business context descriptions of *ITLDGSTS.list*, *IITR.Prelodge* and *IITR.Lodge*.

The pre-fill interaction is designed to be a part of the usual business process for lodging an IITR. It is not a compulsory interaction for lodgment, but it can provide a more precise, easier and timesaving lodgment process for a tax agent. The pre-fill interaction could also be used for multiple clients in a batch transaction or one client in a batch for multiple years.

* 1. Interactions

The IITR lodgment process could consist of the following interactions:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Service** | **Interaction** | **Detail** | **Single** | **Batch** | **Optional** |
| ITLDGSTS  (IT Lodgment Status) | *ITLDGSTS.list* | See the Income Tax Lodgment Status Business Implementation Guide for further information | Y | Y | Y |
| **IITR** | *IITR.Prefill*  (covered in this document) | Request taxpayer data held by ATO, mainly provided by third party information providers | Y | Y | Y |
| *IITR.Prelodge* | See the Individual Income Tax Return Business Implementation Guide for further information | Y | Y | Y |
| *IITR.Lodge* | See the Individual Income Tax Return Business Implementation Guide for further information | Y | Y | N |
| ELStagFormat | *ELStagFormat.Lodge* | See the Individual Income Tax Return Business Implementation Guide for further information | N | Y | Y |

Table 1: Interactions available in IITR lodgment process

* 1. Channels

The IITR lodgment process interactions are available in the following channels:

| **Interaction** | **SBR Core Services** | **SBR ebMS3** |
| --- | --- | --- |
| *ITLDGSTS.list* | N | Y |
| *IITR.Prefill* | N | Y |
| *IITR.Prelodge* | N | Y |
| *IITR.Lodge* | N | Y |
| *ELSTagFormat.Lodge* | N | Y |

Table : Channel availability of IITR lodgment interactions

1. Authorisation
   1. Intermediary Relationship

The SBR services an intermediary, such as a tax agent, can use on behalf of their clients depend on the activity being undertaken and whether the tax agent has a relationship with the client. That is, a tax agent has the appropriate authorisation for the interaction being performed on behalf of the taxpayer recorded in ATO systems.

For the Pre-fill IITR interaction, a tax agent must be linked at the whole of client level in ATO systems.

|  |  |
| --- | --- |
| attention_pms | The tax agent to taxpayer relationship is a fundamental precondition to interacting with SBR for pre-fill interactions |

**Note**: If the relationship does not exist, the SBR Add Client Relationship interaction of the Client Update services can be used to establish the relationship between the tax agent and the taxpayer. See the Client Update Business Implementation Guide and Client Update Message Implementation Guide for further information.

* 1. Access Manager

AUSkey and Access Manager are used to manage access and permissions for SBR web services. ATO systems will check that the initiating party is allowed to use the interaction that is received through the SBR channel.

For more information on Access Manager, see the [ATO website](https://www.ato.gov.au/General/Online-services/Access-Manager/). For further information on AUSkey, see the Australian Business Register’s [website](https://abr.gov.au/AUSkey/).

The table below displays the interactions available to each initiating party via SBR for IITR:

| **Service** | **Interaction** | **Activity** | **Tax agent** | **BAS agent** | **Business** | **Business Intermediary** |
| --- | --- | --- | --- | --- | --- | --- |
| ITLDGSTS  (IT Lodgment Status) | *ITLDGSTS.list* | Request the IT Lodgment Status of a client | ✓ |  |  |  |
| **IITR** | *IITR.Prefill* | Request taxpayer data held by the ATO, mainly provided by third party information providers | ✓ |  |  |  |
| *IITR.Prelodge* | Validate data inputted into IITR, including an amendment or RFC before submitting for processing | ✓ |  |  |  |
| *IITR.Lodge* | Lodge IITR, including an amendment or RFC for processing | ✓ |  |  |  |
| ELStagFormat | *ELStagFormat.Lodge* | Lodge IITR or RFC for prior years as a SBR message using ELS tag format | ✓ |  |  |  |

Table : IITR Permissions

A user must be assigned the appropriate authorisation permissions to use the Pre-fill service. The below table references the SBR service to the relevant permission in Access Manager:

|  |  |
| --- | --- |
| **Service** | **Access Manager Permission** |
| Income Tax Lodgment Status (ITLDGSTS) | View client reports |
| IITR (*IITR.Prefill*) | Individual Income Tax Return   * *Prepare* check box |
| IITR (*IITR.Prelodge* and *IITR.Lodge*) | Individual Income Tax Return   * *Lodge* check box |
| ELStagFormat | **N/A** – the ELStagFormat service does not utilise Access Manager, however an ELS approval number needs to be provided. |

Table : Access Manager Permissions

1. Constraints and Known Issues
   1. Constraints When Using This Interaction

This interaction has the following unique constraints:

|  |  |
| --- | --- |
| **#** | **Constraint** |
|  | This Pre-fill interaction can only be used for IITRs. |
|  | The Pre-fill IITR interaction cannot be used for financial years prior to 2013-14. |
|  | For the 2014 financial year the Pre-fill IITR interaction will only return a value for 78 of 286 possible data elements defined in the pre-fill IITR SBR response message. |
|  | The Pre-fill interaction does not provide (per account holder/reported number of investors) the:   * Taxpayer proportion of total gross interest amount * Taxpayer proportion of total gross interest TFN withheld amount * Taxpayer proportion of total unfranked amount * Taxpayer proportion of total franked amount * Taxpayer proportion of total franking credit * Taxpayer proportion of total dividend TFN amounts withheld.   These calculations will need to be performed in the BMS after receiving the Pre-fill response message to ensure correct reporting of the taxpayer’s earnings in their IITR. Please see [section 5](#sect62) for further information. |
|  | Government Payments cannot be directly mapped into the IITR. See [section 5](#sect54) for further details. These mappings will need to be performed in the BMS after receiving the Pre-fill response message. |
|  | Pre-fill data for some Security Assessed Clients (SACs) is unable to be accessed through SBR. |
|  | Pre-fill data for individual taxpayers with a Substituted Accounting Period (SAP) is unable to be accessed through SBR. |

Table : Pre-fill IITR service constraints

* 1. Known Issues

| **#** | **Issue** | **Detail** |
| --- | --- | --- |
|  | While third party data is usually available from early July of each year for the previous reporting period, it can be updated by a third party data provider subsequent to their original supply of data. | This could result in an error on an IITR where it was lodged prior to the update of the third party data. A tax agent would then need to lodge an amendment for the client’s return with the new third party data. Tax agents may choose to retrieve pre-fill data via the Tax Agent Portal (TAP) after lodgment of their client’s return(s).  This scenario is not catered for in the SBR 2014 Pre-fill IITR offering due to known issue 2 (see below). |
|  | If a taxpayer has already lodged for 2014 no pre-fill data will be provided in the response | If an individual taxpayer has already lodged for the 2014 year, the Pre-fill IITR message response will contain no ATO or third party data. The header will be the only information returned. This is due to an eligibility rule for the service in ATO systems that exclude taxpayers who have lodged an original return from calling pre-fill.  Pre-fill does not return errors or messages to the user in this instance. If a tax agent receives no data in response to a 2014 pre-fill request, the *ITLDGSTS.List* interaction can be used by a tax agent to ascertain if the taxpayer has lodged for 2014. See the IT Lodgment Status service Business Implementation Guide for further information.  This rule applies to 2014 requests only. |
|  | Pre-fill data not yet available for the year | When calling the pre-fill service, some or all third party pre-fill data may be unavailable depending on when it has been requested. This may result in pre-fill data not being returned in the message response. This could be caused by the third party data providers having not yet sent their data to the ATO. For the availability of pre-fill data, please see [section](#sect57) 5 of this document. |
|  | Duplicate third party data | In some instances, duplicate data (eg a payment summary) can be sent to the ATO by third party data providers. In most instances this is detected, however where the ATO is unable to determine an original summary from an amended one, both will be stored. This could result in duplicate summaries being sent in the SBR Pre-fill IITR message to a tax agent.  We suggest the tax agent and/or individual taxpayer be allowed to determine in the BMS if the data is duplicate or not and be able to remove or overwrite it if necessary. |

**Table 6: Pre-fill known issues**

1. Pre-fill IITR Interaction Guidance
   1. Overview of Pre-fill Data in Response Message

For 2014 requests, only a subset of the entire data elements available will possibly return data in a response message. While the response message contains 286 data elements, only 78 of these may return values for 2014, while the rest will always be unpopulated. The SBR Pre-fill response message was designed to facilitate future additions to the ATO’s pre-fill service. More data will become available to be returned in the response messages in later Tax Time iterations of the service.

For the complete list of data elements returning a value in 2014 please see [Appendix A](#AppB).

Known issues for 2014 requests which may impact on the data returned by ATO systems is described in section 4 above.

* 1. Usage of Demographic Data Provided in Pre-fill

When lodging an IITR, certain demographic information is mandatory and must match what is held by the ATO client register to avoid the lodgment being rejected. To prevent rejection of a lodgment, the demographic information provided from a pre-fill response should be pre-populated in the return for a tax agent. The demographic information that must match the ATO Client Register is the taxpayer’s:

* Gender
* Family name
* Date of birth

If this demographic information returned via pre-fill is incorrect, the taxpayer themselves can update this provided their proof of identity can be established or via a representative (such as a tax agent) who is recorded as being able to act on the taxpayer’s behalf by the ATO. See the [ATO website](https://www.ato.gov.au/individuals/tax-file-number/update-your-details/update-your-contact-details-or-nominated-representative/) for more information.

* 1. Interest and Dividend Data Apportioning

Where applicable to the taxpayer, the interest and dividend pre-fill data may require a calculation to be made in your BMS product to ensure the taxpayer’s earnings from these are apportioned correctly on the IITR. Without this apportioning a tax agent could potentially over-report their client’s earnings and subsequently cause them to pay too much tax.

The pre-fill interaction will only return the whole amount of the interest for the account; that is, a total amount for all account holders rather than the proportion for the individual requested.

|  |  |
| --- | --- |
| attention_pms | To ensure a tax agent does not over-report a taxpayer’s interest or dividend earnings, the pre-fill data must be apportioned between account holders on the IITR |

This can be done following the guides below. The fields mentioned will be referred to using the Label name in the Pre-fill PIITR.0001 Response Message Structure Table.

**Note**: The guidance below is for default calculations only. The final apportionment may need to be, where applicable, different to the default one eg where an account is split 80/20 between the account holders. In this instance an apportionment calculation in the BMS, based on user input, could override the default one entered on the IITR from pre-fill data. The guidance provided below does not indicate that the ATO expects the amount on the IITR to be the default calculation. This will need to be determined by the tax agent and taxpayer before lodgment.

* + 1. Bank Interest – Taxpayer Proportion of Total Gross Interest Amount

The gross interest earned on an account for the financial year will need to be divided by the total account holders in order to prevent a misreporting of interest and a larger taxable income for the taxpayer on their IITR:

*Taxpayer proportion value* ***=*** *[Gross Interest]* ***÷*** *[Reported Number of Account Holders]*

Where:

| **Term** | **Label** |
| --- | --- |
| *[Gross Interest]* | Bank - Gross Interest |
| *[Reported Number of Account Holders]* | Bank - Reported Number of Account Holders |

**Important:** To avoid errors in lodgment and processing we recommend the following validations be applied –

* The taxpayer’s proportion value amount cannot be greater than the total gross interest amount as this will cause an **error** that will prevent processing of the IITR.
  + 1. Bank interest – Taxpayer Proportion of Total TFN Amounts Withheld

Where applicable a calculation will need to be performed for an account where the account holders did not quote their TFN to their financial institution:

*Taxpayer proportion value* ***=*** *[TFN Amounts Withheld]* ***÷*** *[Reported Number of Account Holders]*

Where:

| **Term** | **Label** |
| --- | --- |
| *[TFN Amounts Withheld]* | Bank - TFN Amounts Withheld |
| *[Reported Number of Account Holders]* | Bank - Reported Number of Account Holders |

**Important:** To avoid errors in lodgment and processing we recommend the following validations be applied –

* The individual taxpayer’s proportion value amount of total TFN amounts withheld cannot be greater than the total gross interest amount as this will cause an **error** that will result in the IITR not being processed.
* The individual taxpayer’s proportion value amount of total TFN amounts withheld cannot be greater than 50% of their share of the total gross interest amount.
  + 1. Dividends – Taxpayer Proportion of Unfranked Amount

If a taxpayer had any shares in joint names, calculate only their proportion of the unfranked amount:

*Taxpayer proportion value* ***=*** *Unfranked Dividend* ***÷*** *Reported Number of Investors*

**Important:** To avoid errors in lodgment and processing we recommend the following validations be applied –

* The taxpayer’s proportion of the total unfranked amount cannot be greater than the total unfranked amount.
  + 1. Dividends – Taxpayer Proportion of Franked Amount

If a taxpayer had any shares in joint names, calculate only their proportion of the franked amount:

*Taxpayer proportion value* ***=*** *Franked Dividend* ***÷*** *Reported Number of Investors*

**Important**: To avoid errors in lodgment and processing we recommend the following validations be applied –

* The taxpayer’s proportion of a franked amount cannot be greater than the total franked amount.
  + 1. Dividends – Taxpayer Proportion of Franking Credit

If a taxpayer has a franked amount, calculate only their proportion of any franking credit:

*Taxpayer proportion value* ***=*** *Franking Credit* ***÷*** *Reported Number of Investors*

**Important:** To avoid errors in lodgment and processing we recommend the following validations be applied –

* A taxpayer’s share of franking credit cannot be greater than 48% of their proportion of total dividends franked amount. This would cause an **error** that would prevent the IITR from processing.
* The taxpayer’s proportion of a franking credit must have an amount when the client’s proportion of the total franked amount is greater than $0.01.
* The taxpayer’s proportion of the total franking credit must not be greater than the total franking credits.
  + 1. Dividends – Taxpayer Proportion of TFN Amounts Withheld

Where applicable, a calculation will need to be performed for an account where the account holder did not quote their TFN to their financial institution:

*Taxpayer proportion value* ***=*** *TFN amounts withheld from dividends* ***÷*** *Reported Number of Investors*

**Important:** To avoid errors in lodgment and processing we recommend the following validations be applied –

* A taxpayer’s proportion of TFN amounts withheld from dividends cannot be greater than 50% of their share of the unfranked dividend amount. This would cause an **error** that would prevent the IITR from processing.
* A taxpayer’s proportion of TFN amounts withheld must not be greater than a client’s share of total dividends.
  1. Government Benefit Pre-fill Data Label Mapping on Individual Income Tax Return

The government benefits provided in pre-fill can map to, depending on the payment, different labels on the IITR. This mapping is dependent on the taxable status of the payment and its respective legislation.

Two government benefits will always be included in the Income salary and wages (PAYGW) elements of the 2014 pre-fill response message:

* CENTRELINK - Dad and Partner Pay
* CENTRELINK - Parental Leave Pay

The string after the dot points above will appear in the *PAYGW - Payer Name* (SBR alias: IITR816) element of the pre-fill message response. These benefits should be treated no differently to a regular PAYGW payment summary, and as with salary or wages summaries are mapped to the respective labels in the Income salary or wages section of the IITR.

Non taxable benefits for income test purposes (IT3), such as the War Widows Pension, are not returned at all in 2014 pre-fill. Any benefit including a taxable and non-taxable component will only have the taxable component data returned in the message. Therefore the element *Govt - Tax Exempt Amount* (SBR alias: IITR115) will never return a value for the 2014 Pre-fill IITR message response.

Non-taxable benefits or components of benefits will need to be entered in the BMS manually by the tax agent from the taxpayer’s Department of Human Services (DHS) - Centrelink or Department of Veterans’ Affairs (DVA) payment summary. More information on these summaries is available for DVA on [their website](http://www.dva.gov.au/benefits-and-payments/income-support/managing-your-pension/chapter-9-what-about-taxation) or for Centrelink payment summaries on the [DHS website](http://www.humanservices.gov.au/customer/services/centrelink/centrelink-payment-summary).

The valid government payments, apart from those mentioned above, could each consist of a combination of the following elements in the Government payments section of the pre-fill response message:

|  |  |  |
| --- | --- | --- |
| **Alias** | **TaxonomyReferenceElement** | **Label** |
| IITR848 | 13884 | *Govt - Benefit Type Description* |
| IITR849 | 13885 | *Govt - Taxable Income Amount* |
| IITR850 | 13886 | *Govt - Tax Withheld Amount* |
| IITR851 | 13963 | *Govt - Allowance Amount* |

Table : SBR PIITR elements for GOVT payments in 2014 response

All benefits returned in the Government payments section (context instance: RP.{GovSeqNum}) of the Pre-fill response message will map to labels in section 5 and 6 of the IITR in 2014. See [Appendix B](#AppC) for the complete list of Centrelink, DVA and Department of Employment pensions, payments and allowances returned by SBR and their appropriate label assignment on the IITR.

Where a government benefit contains a Remote Area Allowance (IITR851), this can be used to calculate the Zone and overseas forces tax offset, but is not mapped to any specific label

In the 2014 pre-fill response message, the benefit type code is not returned by ATO systems for easy identification; however the value returned in the *Govt – Benefit Type Description* (IITR848) element can be used to map the benefit to the appropriate section of the form. Consequently, this rule could be used to determine the correct assignment of government benefits.

**Important**: This rule applies to 2014 government payment pre-fill data only. The rule will be altered to accommodate the greater amount of government payment data in 2015 and later iterations of the SBR pre-fill service.

| **Rule** | **Condition** |
| --- | --- |
| 1. | *The GOVT payment summary data returned in pre-fill will belong to either IITR label 5 or6. Each benefit for label 5 or 6 will have a Govt – Taxable Income Amount and may have a Govt – Tax Withheld amount for either label. Government benefits can also contain a Govt - Allowance Amount for the Centrelink Remote Area Allowance. This Govt - Allowance Amount can be used to calculate a tax offset for ‘Zone or overseas forces’, but is not mapped to a label directly. The below rule has been provided to assist in the correct mapping of payments.*  **IF** the PIITR *Govt - Benefit Type Description* belongs to label 5 of the IITR (as shown in [Appendix B](#AppC))  **THEN** assign the value in the PIITR *Govt – Taxable Income Amount* element to the IITR *Australian Government allowances and payments like newstart, youth allowance and austudy payment income payment* field (SBR Alias: IITR86 / ELS tag: ACY)  **AND**  Assign the PIITR *Govt – Tax Withheld Amount* (IITR850) to the IITR *Tax withheld from* *Australian Government allowances and payments like newstart, youth allowance and austudy payment* label (SBR Alias: IITR85 / ELS tag: ART)  **ELSE**  Assign the value in the PIITR *Govt – Taxable Income Amount* element to the IITR *Amount of Australian Government pensions and allowances* field (SBR Alias: IITR89 / ELS tag: ADG)  **AND**  Assign the PIITR *Govt – Tax Withheld Amount* (IITR850) to the IITR *Tax withheld from Australian Government pensions and allowances* field (SBR Alias: IITR88 / ELS tag: ARY) |

Table : Rules for pre-fill GOVT income/allowance amount and tax withheld amount IITR label assignment

**Note**: The tax agent and taxpayer should not rely on the pre-fill data alone, but verify it is correct before lodgment. This section only provides guidance for the assignment of the pre-filled amounts. These amounts are provided by DHS - Centrelink, DVA or the Department of Employment, depending on the payment, and are not verified by the ATO. Any error in the amounts provided to the ATO that appear in the pre-fill message response must be resolved between the taxpayer and the information provider.

* 1. Individual Non-Business Payment Summary Tax Withheld Amount Label Mapping on Individual Income Tax Return

Individual non-business (INB) payment summaries require tax withheld amounts to be mapped to the IITR form differently depending on the payments or allowances made to the taxpayer.

Below are rules the ATO follows to assign the pre-fill PAYGW tax withheld amounts in various circumstances. These rules are based on those applied in ATO offerings such as e-tax and the Tax Agent Portal pre-filling report.

It is important to note Label 1 ‘Income – Salary and wages’ can have a tax withheld amount greater than the income amount, however labels 2 and 5 may not. There are validation rules to check the tax withheld has been assigned correctly at lodgment but these pre-fill rules should ensure these are not triggered and make the lodgment process easier for a tax agent.

**Note**: The tax agent and taxpayer should not rely on the pre-fill data alone, but verify it is correct before lodgment. These rules only provide the assignment of the pre-filled PAYGW tax withheld amount. These amounts are provided by employers and are not verified by the ATO. Any error in the amounts provided to the ATO must be resolved between the taxpayer and the information provider, which in this case, is the taxpayer’s employer.

The rules below should be run for each PAYGW Income salary and wages payment summary that is returned by the SBR pre-fill message response.

**Important**: These rules apply to 2014 pre-fill data only. These rules will be altered to accommodate the greater amount of PAYGW data available in 2015 and later iterations of the SBR pre-fill service.

| **Rule** | Condition |
| --- | --- |
|  | *Determine if the tax withheld should be assigned to label 1 only where there is only one income amount.*  **IF** PIITR *PAYGW - Gross Payment* (IITR62) element amount is greater than $0;  **THEN** assign thetotal PIITR *PAYGW – tax withheld* (IITR61) element amount to IITR Salary or wages tax withheld label (IITR message element IITR61 / ELS tag: AQB)  AND Cease running rules for this PAYGW payment summary;  **ELSE**  Run rule 2  ***Note****: When there is a Gross Payment income amount on the payment summary, Label 1 will always have all PAYGW tax withheld assigned to it including when the tax withheld is greater than the income amount.* |
|  | *If no gross payment amount on the payment summary, determine what income amounts are present for the assignment of the tax withheld amount*   * *When both a total allowance and CDEP Payment amount, but no gross payment amount, a proportion of tax withheld should be assigned to label 2. This tax withheld amount will be one dollar less than the total allowance amount so the tax withheld is not greater than the income amount, which would trigger a validation on lodgment. Any remaining tax withheld amount not completely consumed at label 2 would be assigned to label 5.* * *When only a total allowance amount on the payment summary then the total tax withheld will be assigned to label 2* * *When only a CDEP Payment amount on the payment summary then the total tax withheld will be assigned to label 5.*   **IF** PIITR *PAYGW – Total Allowance* (IITR65) is greater than $0  **AND** PIITR *PAYGW**- CDEP**Payment* (IITR819) is greater than $0  **THEN** Assign proportion of PIITR *PAYGW – tax withheld* (IITR61) element amount equal to $1 less than the *PAYGW – Total Allowance* (IITR65) element amount to the IITR *Allowances, earnings, tips, director’s fees etc Tax withheld* (IITR64 / ELS tag: ADC) field  **AND** Run rule 3  ***Note****: This condition may result in there still be a remaining tax withheld amount to be attributed to label 5 in rule 3.*  **ELSE IF** PIITR *PAYGW – Total Allowance* (IITR65) is greater than $0  **THEN** Assign total PIITR *PAYGW – tax withheld* (IITR61) element amount to IITR *Allowances, earnings, tips, director’s fees etc Tax withheld* (IITR64 / ELS tag: ADC)  **AND** Cease running rules for this PAYGW payment summary;  **ELSE**  AssigntotalPIITR *PAYGW – tax withheld* (IITR61) value to IITR *Tax withheld from Australian Government allowances and payments like newstart, youth allowance and austudy payment* (IITR85 / ELS tag: ART)  **AND** Cease running rules for this PAYGW payment summary; |
|  | *Check the PAYGW - Tax Withheld amount remaining was not totally consumed at label 2.*  **IF** the tax withheld amount remaining after assignment at label 2 in rule 2 is greater than $0  **THEN** assign the remaining amount of PIITR *PAYGW – tax withheld* (IITR61) element amount to the IITR *Australian Government allowances and payments like newstart, youth allowance and austudy payment Tax withheld* field (SBR Alias: IITR85 / ELS tag: ART)  **AND** Cease running rules for this PAYGW payment summary.  ELSE  Assign no PAYGW - Tax Withheld amount to label 5  **AND** Cease running rules for this PAYGW payment summary. |

Table : Rules for pre-fill PAYGW income and tax withheld amount IITR label assignment

* 1. Prior Year Pre-fill Data

The *IITR.Prefill* interaction will only provide pre-fill data for 2014 and onwards. For years prior to 2014, the Tax Agent Portal pre-filling report can be accessed by tax agents. See the ATO website (Tax Agent Portal – ‘In Detail / Pre-filling reports’) for [further information](https://www.ato.gov.au/Tax-professionals/Tax-Agent-Portal/).

* 1. Third Party Data Availability

Pre-fill data is usually available from third party sources from early July for the previous reporting period.

Please refer to the ATO website on [third party data availability](https://www.ato.gov.au/Tax-professionals/Tax-Agent-Portal/In-detail/Pre-filling-reports/Pre-filling-2014/?anchor=Informationavailability#Informationavailability) for further details.

1. Appendix A – Pre-fill Data Returned by the 2014 Response Message

| **SBR PIITR Alias** | **Label** | **Description** | **Included in 2014 response** |
| --- | --- | --- | --- |
|  | **General taxpayer information** |  |  |
| IITR15 | Tax File Number | Tax file number of the client | YES |
|  | **Information** |  |  |
| IITR800 | Response generated date and time | The time, day, month and year when the response was generated | YES |
| IITR10 | Tax Year | The tax year that pre-fill information is being returned for | YES |
|  | **Demographics** |  |  |
| IITR20 | Sex Code | Gender of the taxpayer | YES |
| IITR21 | Title | Title of the person | YES |
| IITR22 | Family Name | Client family names | YES |
| IITR23 | Suffix | Client same suffix | YES |
| IITR24 | First Name | Client first name | YES |
| IITR25 | Other Given Names | Other Client names | YES |
| IITR29 | Date of Birth | Client DOB | YES |
| IITR19 | Residency Indicator | Indicator if the Client is an Australian Resident | YES |
| IITR801 | Death Indicator | Indicator showing if ATO has client Death Verification Source registered | YES |
|  | **Address** |  |  |
|  | **Residential** |  |  |
| IITR41 | Address line 1 | Residential address Street name and Number Line 1 | YES |
| IITR42 | Address line 2 | Residential address Street name and Number Line 2 | YES |
| IITR43 | Suburb | Residential address Town/Suburb | YES |
| IITR44 | State | Residential address State | YES |
| IITR45 | Postcode | Residential address Postcode | YES |
| IITR52 | Country | Residential address Country of the address | YES |
|  | **Postal** |  |  |
| IITR33 | Address line 1 | Postal address Street name and Number Line 1 | YES |
| IITR34 | Address line 2 | Postal address Street name and Number Line 2 | YES |
| IITR35 | Suburb | Postal address Town/Suburb | YES |
| IITR36 | State | Postal address State | YES |
| IITR37 | Postcode | Postal address Postcode | YES |
| IITR38 | Country | Postal Country of the address | YES |
|  | **Electronic** |  |  |
| IITR48 | Mobile Number | Client mobile phone number | YES |
| IITR49 | Business Hours Area Code | Client Business hours area code | YES |
| IITR50 | Business Hours Number | Client Business hours phone number | YES |
| IITR802 | After Hours Area Code | Client After Hours Area Code | YES |
| IITR803 | After Hours Number | Client After hours phone number | YES |
| IITR51 | Email Address | Client email address | YES |
|  | **Prior Year Return Information** |  |  |
| IITR53 | BSB Number | BSB included on last return | YES |
| IITR54 | Account Number | Bank Account number included on last return | YES |
| IITR55 | Account Name | Bank Account name included on last return | YES |
| IITR59 | Main salary and wage occupation code | ATO Salary and Wage occupation code | NO |
| IITR58 | Main salary and wage occupation description | Description of the Client’s occupation | YES |
| IITR220 | Did you have a spouse for full year indicator | Spouse Indicator | YES |
| IITR213 | Spouses surname | Spouse’s surname | YES |
| IITR214 | Spouses first name | Spouse’s first name | YES |
| IITR215 | Spouses other names | Spouse’s other names | YES |
| IITR217 | Spouses date of birth | Spouse’s date of birth | YES |
| IITR218 | Spouses Gender | Spouse’s gender | YES |
| IITR171 | Dependants For Medicare Levy | The number of dependants of the client reported at M1 | NO |
| IITR207 | Dependants for income tests | The number of dependants of the client that are reported at IT8 | YES |
| IITR804 | Partnership And Trusts Income Flag | Indicates whether the Client has Partnership and Trust Income from the previous year | NO |
| IITR805 | Net Personal Services Income Flag | Indicates whether the Client has Net Personal Services Income from the previous year | NO |
| IITR806 | Net Income Or Loss From Business Flag | Indicates whether the Client has Net Income or Loss from business income from the previous year | NO |
| IITR807 | Foreign Income Flag | Indicates whether the Client has Foreign Income from the previous year | NO |
| IITR808 | Foreign Source Income Flag | Indicates whether the Client has Foreign Source Income from the previous year | NO |
| IITR809 | CGT Shares Income Reminder Flag | Indicates whether the Client requires a Share Income Reminder | NO |
| IITR313 | CGT Losses Carry Forward | The value of CGT losses carried forward from the previous year | NO |
| IITR810 | Forestry Managed Investment Scheme Reminder Flag | Indicates whether the client has reported Forestry Managed Investment Scheme Income | NO |
| IITR134 | Work Related Car Expenses | The amount claimed in the previous year as work related car expenses | NO |
| IITR135 | Work Related Car Expense Action Code | The action code represents the method that was used in calculating the previous year’s work related car expenses | NO |
| IITR136 | Work Related Travel Expenses | The amount claimed in the previous year for work related travel expenses | NO |
| IITR137 | Work Related Clothing Cleaning Expenses | The amount claimed in the previous year for work related uniform, occupation specific or protective clothing, laundry and dry cleaning expenses | NO |
| IITR138 | Work Related Clothing Cleaning Expense Action Code | The action code represents the type of clothing that was used in calculating the previous year’s work related uniform, occupation specific or protective clothing, laundry and dry cleaning expenses | NO |
| IITR139 | Work Related Self Education Expenses | The amount claimed in the previous year for work related self-education expenses | NO |
| IITR140 | Work Related Self Education Expenses Action Code | The action code represents the method that was used in calculating the previous year’s work related education expenses | NO |
| IITR141 | Other Work Related Expenses | The amount claimed in the previous year for other work related expenses | NO |
| IITR145 | Low Value Pool Deduction | The amount claimed in the previous year for low value pool deduction | NO |
| IITR146 | Interest Deduction | The amount claimed in the previous year for interest deductions | NO |
| IITR147 | Dividend Deduction | The amount claimed in the previous year for dividend deductions | NO |
| IITR148 | Gift Or Donations | The amount claimed in the previous year for gifts or donations | NO |
| IITR149 | Tax Affair Management Cost | The amount claimed in the previous year for the cost of managing tax affairs | NO |
| IITR358 | Foreign Pension UPP Deductible Amount | The amount claimed in the previous year as the deductible amount of Undeducted Purchase Price (UPP) of foreign pension or annuity | NO |
| IITR366 | Project Pool Deduction | The amount claimed in the previous year as the total for Deduction for Project Pool | NO |
| IITR375 | Other Deductions | The amount claimed in the previous year as the total for Other deductions | NO |
| IITR370 | Other Deductions Election Expenses | The amount claimed in the previous year as the total for Other deductions - Election expenses | NO |
| IITR362 | Non Employer Sponsored Super | The amount claimed in the previous year as the total for Non-Employer Sponsored Superannuation | NO |
| IITR360 | Non Employer Super Contributions Fund Name | The entered name of Non Employer Superannuation Contributions Fund | NO |
| IITR363 | Non Employer Super Contributions ABN | The entered ABN of Non Employer Superannuation Contributions Fund | NO |
| IITR811 | Multiple Employer Super Funds Indicator | An indicator to show that there are multiple entries of Non Employer Superannuation Contributions Fund Name OR Non Employer Superannuation Contributions Fund ABN in the previous year return | NO |
| IITR341 | Forestry Managed Investment Scheme Amount | The amount of Forestry Managed Investment Scheme income reported in the immediate prior year | NO |
| IITR947 | Substituted Accounting Period | This is the code for an entity to denote the balancing date of the substituted accounting period applicable to the client. | NO |
| IITR948 | Refund Franking Credit Prior Year | This indicates whether franking credits were claimed during the previous year. | NO |
| IITR949 | You and all of your dependents were covered by private patient HOSPITAL cover for the Whole year | This indicates if the individual and all their dependants were covered by private patient hospital cover for the applicable reporting period. | NO |
| IITR950 | Number of days you do not have to pay the surcharge | This is the total number of days during the reporting period the individual was exempt from the Medicare levy surcharge. | NO |
|  | **Rental Properties** |  |  |
| RS17 | Rental Property Address Line 1 | Address Street name and Number Line 1 | NO |
| RS18 | Rental Property Address Line 2 | Address Street name and Number Line 2 | NO |
| RS19 | Rental Property Suburb/town | Address Town/Suburb | NO |
| RS20 | Rental Property Postcode | Address State | NO |
| RS21 | Rental Property State | Address Postcode | NO |
| RS24 | Rental Property Date first earned rental income | Date held by ATO when property first earned rental income | NO |
|  | **Income** |  |  |
|  | **PAYMENT SUMMARIES** |  |  |
|  | **General** |  |  |
| IITR812 | PAYGW - Available for pre-filling | Date information processed by ATO | NO |
| IITR60 | PAYGW - Employer ABN | Employer’s ABN | NO |
| IITR547 | PAYGW - Payer WPN | Employer’s WPN | NO |
| IITR813 | PAYGW - Period from | The start date of the payment summary | NO |
| IITR814 | PAYGW - Period to | The end date of the payment summary | NO |
| IITR815 | PAYGW - Version Indicator | Original or amended | NO |
| IITR816 | PAYGW - Payer Name | Name of Payer | NO |
|  | **Individual Non Business Income** |  |  |
| IITR62 | PAYGW - Gross Payment | Gross payment | YES |
| IITR61 | PAYGW - Tax Withheld | Tax Withheld | YES |
| IITR65 | PAYGW - Total Allowance | Allowance Gross Amount | YES |
| IITR817 | PAYGW - Reportable Fringe Benefits | Reportable Fringe Benefits | YES |
| IITR818 | PAYGW - Reportable Employer Super Contributions | Reportable Employer Super Contributions | YES |
| IITR819 | PAYGW - CDEP Payment | CDEP Community Development Employment Project Payment | YES |
| IITR820 | PAYGW - Lump Sum A | Lump Sum A | NO |
| IITR821 | PAYGW - Lump Sum B | Lump Sum B | NO |
| IITR822 | PAYGW - Lump Sum D | Lump Sum D | NO |
| IITR823 | PAYGW - Lump Sum E | Lump Sum E | NO |
| IITR69 | PAYG - Lump Sum A Type | Type of payment for lump sum A | NO |
| IITR824 | PAYGW - Union / Professional Association Fees | Union / Professional Association Fees | YES |
| IITR825 | PAYGW - Workplace Giving | Workplace Giving | YES |
| IITR330 | PAYGW - Exempt Foreign Employment Income | Exempt foreign employment income | YES |
| IITR826 | PAYGW - Deductible amount of UPP of the annuity | The deductible amount is in effect that part of the capital investment that is returned to the payee each year over the term of the annuity or pension | NO |
| IITR827 | PAYGW - Other Income | Other Income Amount | NO |
| IITR828 | PAYGW - Income Type DINB | Income Type | NO |
|  | **Business and Personal Services income** |  |  |
| PSS20 | Gross payment for Voluntary agreement withholding | Gross payment for Voluntary agreement withholding | NO |
| IITR829 | Gross payment for Labour hire payments withholding | Gross payment for Labour hire payments withholding | NO |
| IITR830 | Gross payment for other specified payments withholding | Gross payment for other specified payments withholding | NO |
| PSS31 | Gross payment for Attributed Personal Services Income | Gross payment for Attributed Personal Services Income | NO |
| PSS24 | Tax withheld for Voluntary agreement withholding | Tax withheld for Voluntary agreement withholding | NO |
| PSS25 | Tax withheld for labour hire payments withholding | Tax withheld for labour hire payments withholding | NO |
| PSS32 | Tax withheld for Attributed Personal Services Income | Tax withheld for Attributed Personal Services Income | NO |
| IITR831 | PAYGW - Reportable Employer Super Contributions | Reportable Employer Super Contributions | NO |
|  | **Employment Termination Payment** |  |  |
| IITR73 | PAYGW-Date of payment | PAYGW-Date of payment | NO |
| IITR76 | ETP payment code | ETP payment code | NO |
| IITR75 | PAYGW-EMP-Taxable-component | PAYGW-EMP-Taxable-component | NO |
| IITR832 | PAYGW-EMP-Tax-free-component | PAYGW-EMP-Tax-free-component | NO |
| IITR74 | PAYGW - Tax Withheld | PAYGW – Tax Withheld | NO |
|  | **Superannuation income stream payment** |  |  |
| IITR92 | PAYGW-SPN-taxable-component-taxed-element | Taxable-component-taxed-element | NO |
| IITR93 | PAYGW-SPN-taxable-component-untaxed-element | Taxable-component-untaxed-element | NO |
| IITR94 | PAYGW-SPN-Lump-Sum-arrears-taxed-element | Lump-Sum-arrears-taxed-element | NO |
| IITR95 | PAYGW-SPN-Lump-Sum-arrears-untaxed-element | Lump-Sum-arrears-untaxed-element | NO |
| IITR833 | PAYGW-SPN-Lump-Sum-arrears-tax-free-element | Lump-Sum-arrears-tax-free-element | NO |
| IITR166 | PAYGW-SPN-Tax offset amount | Tax offset amount | NO |
| IITR834 | PAYGW-SPN-tax-free-component | Tax-free-component | NO |
| IITR91 | PAYGW - Tax Withheld | Tax Withheld | NO |
|  | **Superannuation lump sum payment** |  |  |
| IITR102 | PAYGW-SLS- death benefit was made to a non-dependant | Death benefit was made to a non-dependant | NO |
| IITR951 | PAYGW - SLS- death benefit type | Death benefit code | NO |
| IITR99 | PAYGW-SLS-taxable-component-taxed-element | Taxable-component-taxed-element | NO |
| IITR100 | PAYGW-SLS-taxable-component-untaxed-element | Taxable-component-untaxed-element | NO |
| IITR234 | PAYGW-SLS-tax-free-component | Tax-free-component | NO |
| IITR97 | PAYGW-Date of payment | Date of payment | NO |
| IITR98 | PAYGW - Tax Withheld | Tax Withheld | NO |
|  | **Foreign Employment Payment** |  |  |
| IITR835 | PAYGW - Income Type DFEI | Income Type DFEI | NO |
| IITR320 | PAYGW - Gross Payment | Gross Payment | NO |
| IITR836 | PAYGW-FEI-Australian - Tax-Withheld | FEI-Australian – Tax-Withheld | NO |
| IITR837 | PAYGW - Reportable Fringe Benefits | Reportable Fringe Benefits | NO |
| IITR838 | PAYGW - Reportable Employer Super Contributions | Reportable Employer Super Contributions | NO |
| IITR839 | PAYGW - Lump Sum A | Lump Sum A | NO |
| IITR840 | PAYGW - Lump Sum D | Lump Sum D | NO |
| IITR841 | PAYGW - Lump Sum E | Lump Sum E | NO |
| IITR842 | PAYGW-Lump Sum A Type | Lump Sum A Type | NO |
| IITR331 | PAYGW-FEI-Foreign-Tax-Paid | PAYGW-FEI-Foreign-Tax-Paid | NO |
|  | **Government Allowances and Pensions** |  |  |
| IITR843 | Govt - Period from | Start date of Payment | NO |
| IITR844 | Govt - Period to | End date for Payment | NO |
| IITR845 | Govt - ABN | ABN of Agency providing benefit | NO |
| IITR846 | Govt - Available for pre-filling | Date information processed by ATO | NO |
| IITR847 | Govt - Benefit Type Code | Benefit Type Code | NO |
| IITR848 | Govt - Benefit Type Description | Benefit Type Description | YES |
| IITR849 | Govt - Taxable Income Amount | Taxable Income Amount | YES |
| IITR850 | Govt - Tax Withheld Amount | Tax Withheld Amount | YES |
| IITR851 | Govt - Allowance Amount | Allowance Amount | YES |
| IITR852 | Govt - Tax Exempt Amount | Tax Exempt Amount | NO |
|  | **Bank Interest** |  |  |
| IITR853 | Bank - Investment Type | Type of investment | YES |
| IITR854 | Bank - Available for pre-filling | Date information processed by ATO | NO |
| IITR855 | Bank - Financial Institution Name | Financial Institution Name | YES |
| IITR856 | Bank - Account Name | Bank account name | YES |
| IITR857 | Bank - Account Number | Bank account number | YES |
| IITR858 | Bank - Reported Number of Account Holders | Number of account holders | YES |
| IITR116 | Bank - Total Tax Withheld | Total Tax Withheld for TFN | YES |
| IITR115 | Bank - Total Gross Interest | Total Gross Interest | YES |
|  | **ATO Interest** |  |  |
| IITR859 | IOP Amount | The total interest on over payment for the Client | NO |
| IITR860 | IEP Amount | The total interest on early payment for the Client | NO |
| IITR861 | DRI Amount | The total delayed refund interest charge for the Client | NO |
| IITR862 | GIC SIC LPI Credit Amount | The total credit general interest charge, shortfall interest charge and late payment interest for the Client | NO |
| IITR863 | GIC SIC LPI Debit Amount | The total debit general interest charge, shortfall interest charge and late payment interest for the Client | NO |
| IITR864 | Exclusion reason code | Code indicating exclusion reason type | NO |
|  | **Dividends** |  |  |
| IITR865 | Company Name | Investment Institution Name | YES |
| IITR866 | DIV - Available for pre-filling | Date information processed by ATO | NO |
| IITR867 | Investment Reference Number | The number used as a reference in association with the investment | YES |
| IITR868 | Investment Account Name | Name of investment account | NO |
| IITR869 | Reported Number of Investors | Number of investors | YES |
| IITR121 | TFN amounts withheld from dividends | Total Tax Withheld | YES |
| IITR120 | Franking Credit | Total Franking Credit | YES |
| IITR119 | Franked Dividend | Total Franked Dividend | YES |
| IITR118 | Unfranked Dividend | Total Unfranked Dividend | YES |
|  | **PHI and MLS** |  |  |
| IITR870 | PHI - Available for pre-filling | Date Information processed by ATO | NO |
| IITR180 | Health Insurer Id | Health Insurer ID | YES |
| IITR871 | Fund Name | Name of health fund | NO |
| IITR181 | Health Membership No | Client’s health fund membership ID | YES |
| IITR182 | Health Premiums eligible for rebate | The taxpayer’s share of the amount paid to the fund in the financial year | YES |
| IITR183 | Aust Govt Rebate received | Amount of Rebate already received | YES |
| IITR184 | Health Benefit code | Rebate entitlement code | YES |
| IITR872 | Type of Policy | Type of Policy for the health insurance fund | NO |
| IITR873 | Policy Start Date | The date the membership started in the financial year | NO |
| IITR874 | Policy end date | The date the membership ceased in the financial year | NO |
|  | **Indicators** |  |  |
| IITR875 | Already Lodged Indicator | Set to ‘Y’ if client has already lodged for this tax year | NO |
| IITR876 | CGT Sold Securities Data Exists | Set to ‘Y’ if CGT Sold Security data exists | NO |
| IITR877 | ESS Data Exists | Set to ‘Y’ if ESS data exists | NO |
| IITR878 | TPAR Data Exists | Set to ‘Y’ if TPAR data exists | NO |
| IITR879 | PAYGW Data limit Exceeded | Indicates if there are more PAYGW pre-fill records than the maximum amount returned | YES |
| IITR880 | GOVT Data limit Exceeded | Indicates if there are more GOVT pre-fill records than the maximum amount returned | YES |
| IITR881 | BANK Data limit Exceeded | Indicates if there are more BANK pre-fill records than the maximum amount returned | YES |
| IITR882 | DIV Data limit Exceeded | Indicates if there are more Dividend pre-fill records than the maximum amount returned | YES |
| IITR883 | PHI and MLS Data limit Exceeded | Indicates if there are more HEALTH pre-fill records than the maximum amount returned | YES |
| IITR884 | Managed Funds Limit Exceeded | Indicates if there are more Managed fund records than the maximum amount returned | NO |
| IITR885 | CGT Shares Limit Exceeded | Indicates if there are more CGT share pre-fill records than the maximum amount returned | NO |
| IITR886 | Farm Limit Exceeded | Indicates there are more Farm Deposit pre-fill records than the maximum number returned | NO |
| IITR952 | SLS Data limit Exceeded | This indicates whether there are more superannuation lump sum data records. | NO |
| IITR953 | ETP Data limit Exceeded | This indicates whether there are more Employment Termination Payment (ETP) data records. | NO |
| IITR954 | AASIS Data limit Exceeded | This indicates whether there are more Australian annuities and superannuation income stream data records. | NO |
|  | **ATO Data** |  |  |
| IITR887 | HELP Balance | Outstanding HELP Balance | NO |
| IITR888 | SFSS Balance | Outstanding SFSS Balance | NO |
| IITR889 | PAYGI-Q1-AMT | Amount for Q1 | NO |
| IITR890 | PAYGI-Q2-AMT | Amount for Q2 | NO |
| IITR891 | PAYGI-Q3-AMT | Amount for Q3 | NO |
| IITR892 | PAYGI-Q4-AMT | Amount for Q4 | NO |
| IITR893 | LowRate Cap Year | The year of the claim | NO |
| IITR894 | LowRate Cap Amount | The amount claimed | NO |
|  | **Income Averaging – Primary Producer** |  |  |
| IITR895 | PP - Income Averaging-Year | The income year for which the income averaging related | NO |
| IITR896 | PP - Averaging Taxable Income Amount | The taxable primary producer income amount for the year | NO |
|  | **Income Averaging – Special Professional** |  |  |
| IITR897 | SP - Income Averaging-Year | The income year for which the income averaging related | NO |
| IITR355 | SP - Averaging Taxable Income Amount | The taxable professional income amount for the year | NO |
|  | **Non Lodger Reminder** |  |  |
| IITR898 | Non Lodger Reminder year | A year that the taxpayer failed to lodger a tax return | NO |
|  | **CGT – Share Disposals** |  |  |
| IITR899 | CGT - Date information received | Date Information processed by ATO | NO |
| IITR900 | Company Name | The name of the share security transaction that was reported to the ATO | NO |
| IITR901 | ASX Code | The code for the share security transaction that was reported to the ATO | NO |
| IITR902 | Account Holding Number | The Account Holding number | NO |
| IITR903 | Number Of Investors | The number of investors in the account used to conduct the transaction | NO |
| IITR904 | Date Shares Disposed | The date when the share security was deemed to have been disposed by the taxpayer | NO |
| IITR905 | Quantity Of Shares Disposed | The quantity of security disposed | NO |
| IITR906 | Buyback Transaction Indicator | Indicator is ‘B’ if the CHESS reason code and Registry reason code has value of buyback transaction | NO |
|  | **Managed Funds** |  |  |
| IITR907 | MF - Date information received | Date Information processed by ATO | NO |
| IITR908 | Financial lnstitution Name | The name of the financial institution | NO |
| IITR909 | MF - Investor Name | Name of the Managed Fund Account Holder | NO |
| IITR910 | MF - Number Of Investors | The number of investors | NO |
| IITR911 | MF-Account-Identifier | The Account Number or Identifer for the account as provided by the Institution | NO |
| IITR285 | Non Primary Production Income Amt | The amount of Non Primary Producer income for the payee for the period being reported | NO |
| IITR265 | Other Deductions Amt | The amount of deductions for the payee for the period being reported | NO |
| IITR912 | Franking Credits Amt | The amount of Franking Credits for the payee for the period being reported | NO |
| IITR913 | TFN Withheld Credit Amt | The TFN amounts withheld minus TFN tax refunded | NO |
| IITR272 | Credit Tax Paid By Trustee Amt | The amount of trustee credit for the payee for the period being reported | NO |
| IITR273 | Credit Foreign Resident Withholding Amt | The FRW amount withheld minus FRW tax refunded | NO |
| IITR312 | Total Current Year CG Amt | The amount of current year capital gains for the payee for the period being reported | NO |
| IITR311 | Net Capital Gains Amt | The amount of net capital gains for the payee for the period being reported | NO |
| IITR914 | Assessable Foreign Income Amt | The amount of assessable foreign income for the payee for the period being reported | NO |
| IITR327 | Other Foreign Income Amt | The amount of other foreign income for the payee for the period being reported | NO |
| IITR915 | Foreign Tax Offset Amt | The amount of foreign tax for the payee for the period being reported | NO |
| IITR328 | NZ Franking Credits Amt | The total franking credits from a New Zealand company | NO |
| IITR274 | National RentalAffordabilitySchemeTaxOffsetAmt | The amount of NRAS tax offset for the payee for the period being reported | NO |
| IITR268 | Credit Tax Withheld ABN Unquoted Amt | The amount of ABN withholding credit for the payee for the period being reported | NO |
| IITR316 | Controlled Foreign Company Income Amt | The amount of CFC income for the payee for the period being reported | NO |
| IITR243 | PP - Net income from trusts | PP - Net income from trusts | NO |
| IITR246 | Deductions relating to amounts shown at Distribution from partnerships and Share of net income from trusts | PP - Other deductions relating to amounts shown at 13L | NO |
| IITR259 | Franked distributions from trusts | Franked distributions from trusts | NO |
| IITR916 | Capital gains discounted method | Capital gains discounted method | NO |
| IITR917 | Capital gains indexation method | Capital gains indexation method | NO |
| IITR918 | Capital gains other method | Capital gains other method | NO |
| IITR324 | Net foreign rent | Net foreign rent | NO |
|  | **Employee Share Schemes** |  |  |
| IITR919 | ESS - Date information received | Date Information processed by ATO | NO |
| IITR920 | Amendment Code | Indicator of O = Original or A = Amendments | NO |
| IITR921 | Provider Name | ESS provider name | NO |
| IITR922 | Provider ABN | ABN of the ESS provider | NO |
| IITR923 | Provider WPN | WPN of the ESS provider | NO |
| IITR924 | Branch Number | ESS branch number | NO |
| IITR925 | Provider Employee Identifier | ESS provider employee identifier | NO |
| IITR926 | Account Holding Type | Account holding type | NO |
| IITR927 | Account Holding Number | Account holding number | NO |
| IITR928 | Plan Reference Number | Plan reference number | NO |
| IITR123 | Discount Taxed Up front Eligible Reduction Amt | Discount from taxed upfront schemes - eligible for reduction | NO |
| IITR124 | Discount Taxed Upfront Not Eligible Reduction Amt | Discount from taxed upfront schemes - not eligible for reduction | NO |
| IITR125 | Discount Deferral Schemes Amt | Discount from deferral schemes | NO |
| IITR126 | Assessable Discount Shares Acquired Amt | Assessable discount on ESS interests acquired pre-1 July 2009 and 'cessation time' occurred during the financial year | NO |
| IITR128 | TFN Withheld Amt | TFN amounts withheld from discounts | NO |
|  | **Taxable Payments** |  |  |
| IITR929 | TPAR - Date information received | Date information processed by ATO | NO |
| IITR930 | Reported payer ABN | ABN reported by payer | NO |
| IITR931 | Payer Name | Trading name as reported by the payer | NO |
| IITR932 | Matched Payee ABN | Payee’s matched ABN | NO |
| IITR933 | Amendment Code | Indicator of O = Original or A = Amendments | NO |
| IITR934 | Gross Amt | Amount of Gross salary and wages income | NO |
| IITR935 | Tax Withheld Amt | Amount of Total Tax Withheld | NO |
| IITR936 | Total GST Amount | Amount of GST | NO |
|  | **Farm Management Deposits** |  |  |
| IITR937 | Financial Institution Name | The name of the Financial Institution | NO |
| IITR938 | Farm Managed Deposits - - Date information received | Date information processed by ATO | NO |
| IITR939 | Account Number | The account number of the FMD | NO |
| IITR940 | Account name | Name of the account holder | NO |
|  | **Farm Management Deposits - deductable** |  |  |
| IITR302 | Deductable Deposit Amount | The amount of a new deposit paid to the account | NO |
| IITR941 | Deductable Deposit Date | The date the new deposit was made to the account | NO |
| IITR942 | Transfer in Amount | The amount transferred in | NO |
| IITR943 | Transfer in Date | The date the transfer was made to the account | NO |
|  | **Farm Management Deposits - deductable** |  |  |
| IITR306 | Repayment Amt | The amount of deposit transferred in from another institution | NO |
| IITR944 | Date of Repayment | The date of the transfer in from another institution | NO |
| IITR945 | Transfer Out Amt | The amount of deposit transferred out to another institution | NO |
| IITR946 | Transfer Out Date | The date of transfer out to another institution | NO |

**Table 10: Pre-fill data that may be returned by the 2014 Pre-fill response message**

# Appendix B – Government Benefit Payment Label Assignment

The list of government benefits to IITR label provided below is valid for 2014 only and may change each year due to legislative requirements.

## Codes by Payment

## DHS - Centrelink Payments

| **Benefit Type Code** | **Govt - Benefit Type Description** | **IITR Label** |
| --- | --- | --- |
| ABA | Abstudy Boarding Allowance | 5 |
| ABT | Abstudy School Term Allowance | 5 |
| ABY | Abstudy | 5 |
| YAL | Youth Allowance (YA) | 5 |
| AGE | Age Pension | 6 |
| AUS | Austudy | 5 |
| BVA | Bereavement Allowance | 6 |
| CAR | Carer Payment – Taxable payment | 6 |
| CPN | CDEP Participant Supplement | 5 |
| CPP | CDEP Participant Supplement | 5 |
| CPV | CDEP Participant Supplement | 5 |
| DRA | Disaster Recovery Allowance | 5 |
| DRP | Drought Relief Payment | 5 |
| DSP | Disability Support Pension | 6 |
| ECP | Exceptional Circ Relief Pay | 5 |
| EDN | Newstart Pay Education Entry | 6 |
| EDP | Pension Pay Education Entry | 6 |
| EDV | Parenting Pay Education Entry | 6 |
| FFR | Farm Family Restart | 5 |
| JSA | Job Search Allowance | 5 |
| MAA | Mature Age Allowance | 5 |
| MPA | Mature Age Partner Allowance | 5 |
| NMA | Newstart Mature Age Allowance | 5 |
| NSA | Newstart Allowance | 5 |
| PMA | Newstart Mature Age Partner | 5 |
| PNS | Newstart Partner Allowance | 5 |
| PPA | Pension Partner Allowance | 5 |
| PPP | Parenting Payment Partnered | 5 |
| PPS | Parenting Payment Single | 6 |
| PSA | Sickness Partner Allowance | 5 |
| PSP | Special Partner Allowance | 5 |
| PTA | Partner Allowance (PA) | 5 |
| PWP | Ceased Customer Partner | 5 |
| SKA | Sickness Allowance | 5 |
| SPL | Special Benefit | 5 |
| SPP | Sole Parent Pension | 6 |
| WDA | Widow Allowance | 5 |
| WFA | Wife (AGE) | 6 |
| WFD | Wife (DSP) | 6 |
| YTA | Youth Training Allowance | 5 |

Table : DHS-Centrelink benefit label assignment

## Department of Employment (formerly Department of Education, Employment and Workplace Relations) Payment

|  |  |  |
| --- | --- | --- |
| **Benefit Type Code** | **Govt - Benefit Type Description** | **IITR Label** |
| NEI | New Enterprise Incentive Sch | 5 |

Table : Department of Employment benefit label assignment

## DVA Payments

|  |  |  |
| --- | --- | --- |
| **Benefit Type Code** | Govt - Benefit Type Description | **IITR Label** |
| TAP | Taxable Age Pension | 6 |
| TAS | Taxable pension sup age | 6 |
| TCD | Taxable Centrelink DF Inc Sup | 6 |
| TCP | Taxable Carers Pension | 6 |
| TDD | Taxable DVA DF Inc Support All | 6 |
| TEA | Taxable VCES Payment | 5 |
| TEE | Taxable Education Entry Payment | 6 |
| TIS | Taxable Income Support Sup | 6 |
| TME | Taxable MRCA Education All | 5 |
| TMS | Tax Adequate Means Sup Pen | 6 |
| TPS | Tax pension supplement service | 6 |
| TSP | Taxable Service Pension | 6 |

Table : DVA benefit label assignment

## Codes by Labels

## Australian Government Allowances and Payments (Label 5)

| **Benefit Type Code** | Govt - Benefit Type Description | **Payment body** |
| --- | --- | --- |
| ABA | Abstudy Boarding Allowance | DHS |
| ABT | Abstudy School Term Allowance | DHS |
| ABY | Abstudy | DHS |
| YAL | Youth Allowance (YA) | DHS |
| AUS | Austudy | DHS |
| CPN | CDEP Participant Supplement | DHS |
| CPP | CDEP Participant Supplement | DHS |
| CPV | CDEP Participant Supplement | DHS |
| DRA | Disaster Recovery Allowance | DHS |
| DRP | Drought Relief Payment | DHS |
| ECP | Exceptional Circ Relief Pay | DHS |
| FFR | Farm Family Restart | DHS |
| JSA | Job Search Allowance | DHS |
| MAA | Mature Age Allowance | DHS |
| MPA | Mature Age Partner Allowance | DHS |
| NMA | Newstart Mature Age Allowance | DHS |
| NSA | Newstart Allowance | DHS |
| PMA | Newstart Mature Age Partner | DHS |
| PNS | Newstart Partner Allowance | DHS |
| PPA | Pension Partner Allowance | DHS |
| PPP | Parenting Payment Partnered | DHS |
| PSA | Sickness Partner Allowance | DHS |
| PSP | Special Partner Allowance | DHS |
| PTA | Partner Allowance (PA) | DHS |
| PWP | Ceased Customer Partner | DHS |
| SKA | Sickness Allowance | DHS |
| SPL | Special Benefit | DHS |
| WDA | Widow Allowance | DHS |
| YTA | Youth Training Allowance | DHS |
| NEI | New Enterprise Incentive Sch | Department of Employment |
| TEA | Taxable VCES Payment | DVA |
| TME | Taxable MRCA Education All | DVA |

Table : Australian Government allowances and payments like newstart, youth allowance and austudy payment field

## Australian Government Pensions and Allowances (Label 6)

| **Benefit Type Code** | Govt - Benefit Type Description | **Payment body** |
| --- | --- | --- |
| AGE | Age Pension | DHS |
| BVA | Bereavement Allowance | DHS |
| CAR | Carer Payment – Taxable payment | DHS |
| DSP | Disability Support Pension | DHS |
| EDN | Newstart Pay Education Entry | DHS |
| EDP | Pension Pay Education Entry | DHS |
| EDV | Parenting Pay Education Entry | DHS |
| PPS | Parenting Payment Single | DHS |
| SPP | Sole Parent Pension | DHS |
| WFA | Wife (AGE) | DHS |
| WFD | Wife (DSP) | DHS |
| TAP | Taxable Age Pension | DVA |
| TAS | Taxable pension sup age | DVA |
| TCD | Taxable Centrelink DF Inc Sup | DVA |
| TCP | Taxable Carers Pension | DVA |
| TDD | Taxable DVA DF Inc Support All | DVA |
| TEE | Taxable Education Entry Payment | DVA |
| TIS | Taxable Income Support Sup | DVA |
| TMS | Tax Adequate Means Sup Pen | DVA |
| TPS | Tax pension supplement service | DVA |
| TSP | Taxable Service Pension | DVA |

Table : Australian Government and allowances field