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| Standard Business ReportingAustralian Taxation Office - Pre-fill Individual Income Tax Return 2015 (PIITR.0001)Business Implementation Guide Date: 10 September 2015Final – suitable for use |
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VERSION CONTROL

|  |  |  |
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* 4.2: Updated known issue #4; Added known issue #5
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* 5.7: Added headings to paragraphs 3, 4 and 5.
* 5.8.3: Updated text for clarity
* 5.8.4: Updated text for clarity
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* Appendix A: Changed to indicate IITR950 is not returned in 2015; updated to reflect maximum number of records returned
* Appendix B: Updated payment Y09’s benefit description
 |

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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 Pre-fill Individual Income Tax Return web service 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.

This document describes 2015 SBR Pre-fill requests only. For 2014, see the SBR Pre-fill Individual Income Tax Return 2014 Business Implementation Guide.

* 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** |
| --- | --- |
| AASIS/PEN | Australian Annuity and Superannuation Income Stream payment summary(this was previously known as PEN on the Tax Agent Portal pre-filling report) |
| ATO | Australian Taxation Office  |
| BMS | Business Management Software |
| CFC | Controlled Foreign Company |
| DHS | Department of Human Services |
| DVA | Department of Veterans’ Affairs |
| ebMS3 | ebXML Messaging Service, version 3.0 |
| 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 |
| ETP/EMP | Employment Termination payment summary |
| FEI | Foreign Employment Income payment summary |
| FMD | Farm Management Deposits |
| GOVT | Government income payment summary |
| IITR | Individual Income Tax Return |
| INB | Individual Non Business income payment summary |
| 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 |
| PP | Primary Production |
| SLS | Superannuation Lump Sum payment summary |
| TAP | Tax Agent Portal(for full definition please see the [SBR glossary](http://www.sbr.gov.au/software-developers/developer-tools/glossary)) |
| LVP | Business and Personal Services payment summary |

* 1. Changes to Pre-Fill for 2015 Response
* The ATO pre-fill service now supports preparation of amendments. Unlike 2014 pre-fill requests, the taxpayer’s 2015 pre-fill data will be returned whether they have lodged for 2015 or not.
* The rules for PAYG payment summary tax withheld amounts have been altered in order to accommodate the inclusion of lump sum amounts, which when present, need to be factored in when assigning the PAYG tax withheld to the IITR form element.

There have been a number of additions to the ATO pre-fill service for 2015 responses:

* Managed Fund pre-fill data is now included in the response.
* A full range of Individual Non-Business (INB) payment summary data is now returned, including lump sum payment amounts.
* Payment summary types returned have been expanded, from just INB to;
	+ Employment Termination Payment (ETP) summaries
	+ Superannuation Income Stream (AASIS) payment summaries
	+ Superannuation Lump Sum (SLS) payment summaries
* Tax-free government pensions and tax-free components of taxable government payments (eg Remote Area Allowance) are available in 2015
* Numerous other elements, such as:
	+ ‘Already lodged indicator’ – This true/false response will inform an agent if their client has previously lodged for the year
	+ ‘Available for pre-filling’ field for some types of data indicating the date it was received by the ATO, including:
		- Payment Summaries
		- Government Allowances and Pensions
		- Bank Interest
		- Dividends
		- CGT – Share Disposals
		- Managed Funds
		- Employee Share Schemes
		- Taxable Payments
	+ New prior year Medicare levy surcharge data from the 2014 year return.

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), but 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 1: 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 2: 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 to request pre-fill data.

|  |  |
| --- | --- |
| attention_pms | The tax agent to taxpayer relationship is a fundamental precondition to interacting with SBR for pre-fill IITR 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 online 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/use-online-services/general-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 3: 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 4: 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 2015 financial year the Pre-fill IITR interaction can only return a value for 145 of 288 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 following elements:Bank Interest* Taxpayer proportion of total gross interest amount
* Taxpayer proportion of total gross interest TFN withheld amount

Dividends* Taxpayer proportion of total franked amount
* Taxpayer proportion of total unfranked amount
* Taxpayer proportion of total franking credit
* Taxpayer proportion of total dividend TFN amounts withheld.

Managed Fund* Taxpayer proportion of Franked distributions from trusts
* Taxpayer proportion of PP - Net income from trusts
* Taxpayer proportion of PP - Other deductions
* Taxpayer proportion of Other Deductions Amount
* Taxpayer proportion of Credit Tax Withheld ABN Unquoted Amount
* Taxpayer proportion of Credit Tax Paid By Trustee Amount
* Taxpayer proportion of Credit Foreign Resident Withholding Amount
* Taxpayer proportion of National RentalAffordabilitySchemeTaxOffset Amount
* Taxpayer proportion of Net Capital Gains Amount
* Taxpayer proportion of Total Current Year CG Amount
* Taxpayer proportion of Controlled Foreign Company Income Amount
* Taxpayer proportion of Net foreign rent
* Taxpayer proportion of Other Foreign Income Amount
* Taxpayer proportion of NZ Franking Credits Amount
* Taxpayer proportion of Franking Credits Amount
* Taxpayer proportion of TFN Withheld Credit Amount
* Taxpayer proportion of Assessable foreign source income
* Taxpayer proportion of Foreign Tax Offset Amount
* Taxpayer proportion of Non Primary Production Income Amount

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 on 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. |
|  | There are limits to the number of records provided for each of the following types:* Salary and Wages (INB) – 60
* Government pensions and allowances – 10
* AASIS/PEN – 10
* Interest – 20
* Dividend – 50
* MLS/PHI – 25
* ETP – 25
* SLS – 25
* Managed Fund – 30
 |

Table 5: Pre-fill IITR service constraints

* 1. Known Issues

| **#** | **Issue** | **Detail** |
| --- | --- | --- |
|  | 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 5](#sect63) 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. |
|  | Data can be updated by a third party data provider subsequent to their original supply of data.  | Third party reporters may report additional, updated or amended data after the original supply of data has been provided. 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. Please see section 5 of this document for further guidance on changes in pre-fill data. |
|  | Limited Capital Gains Tax - Share Disposal data, limited Employee Share Scheme (ESS) and limited Taxable Payment Annual Report (TPAR) data | The data included in the response for CGT - Sold Securities, ESS and TPAR is only designed to indicate the taxpayer has this type of data stored. To see the actual detailed data, consult the Tax Agent Portal pre-filling report for 2015. |
|  | Blank values reported as zero dollar values for IITR243 *PP – Net income for trust*s which can impact taxpayers using income averaging if submitted on IITR. | Managed Fund pre-fill data may, in some circumstances, return a false zero dollar amount for IITR243 *PP – Net income for trusts*. This is because currently the format in which data is reported by the provider cannot identify a true zero for primary production averaging purposes. The corresponding IITR element (IITR243 - *Share of net income from trusts*) on the IITR is used to calculate the tax offset for income averaging over a maximum of five years of tax returns. If IITR243 is pre-filled with a zero dollar value it could adversely affect the income averaging for primary production. The tax agent will need to confirm with the client if they are eligible for primary production averaging. If they are eligible, the zero can be used, otherwise the field should be changed to blank.Software developers should consider including an informational message for tax agent users of their BMS. |

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

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

For 2015 requests, only a subset of the entire data elements available will possibly return data in a response message. While the response message contains 288 data elements, only 145 of these may return values for 2015, 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 2015 please see [Appendix A](#AppB).

Known issues for 2015 requests which may impact on the data returned by ATO systems are described in section 4.

* 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/tax-professionals/your-practice/tax-and-bas-agents/updating-client-details/name-changes-for-individuals-and-sole-traders/) for more information.

* 1. 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 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 Apportioning
		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. Dividend Apportioning
		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 being processed.
* 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. Managed Fund Apportioning

Managed fund data apportioning follows a similar method to that used for bank interest and dividends. The following elements need to be apportioned for managed funds before assignment to the IITR:

| **Context Instance** | **SBR Alias** | **SBR Element label** |
| --- | --- | --- |
| RP.{MFSeqNum} | IITR285 | Non Primary Production Income Amount |
| IITR243 | PP - Net income from trusts |
| IITR246 | PP - Other deductions |
| IITR265 | Other Deductions Amount |
| IITR259 | Franked distributions from trusts |
| IITR268 | Credit Tax Withheld ABN Unquoted Amount |
| IITR272 | Credit Tax Paid By Trustee Amount |
| IITR273 | Credit Foreign Resident Withholding Amount |
| IITR274 | National RentalAffordabilitySchemeTaxOffset Amount |
| IITR311 | Net Capital Gains Amount |
| IITR312 | Total Current Year CG Amount |
| IITR316 | Controlled Foreign Company Income Amount |
| IITR324 | Net foreign rent |
| IITR327 | Other Foreign Income Amount |
| IITR328 | NZ Franking Credits Amount |
| IITR912 | Franking Credits Amount |
| IITR913 | TFN Withheld Credit Amount |
| IITR914 | Assessable foreign source income |
| IITR915 | Foreign Tax Offset Amount |

**Table 7: Pre-fill Managed Fund data elements for apportioning**

The apportioning formula for the above is the same for all the elements listed above:

*Taxpayer proportion value* ***=*** *[SBR MF element]* ***÷*** *[MF - Number Of Investors]*

Where:

| **Term** | **PIITR Element** |
| --- | --- |
| *[SBR MF element]* | See table 7 |
| *[MF - Number Of Investors]* | IITR910 |

Once the amount is apportioned it can be assigned to the IITR as is described below:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **SBR Pre-fill IITR Alias** | **Requires apportioning?** | **SBR IITR Alias** | **ELS****tag** | **SBR IITR Label**  |
| IITR243 | Y | IITR243 | BLC | Share of net income from trusts |
| IITR246 | Y | IITR246 | AMJ | Deductions relating to amounts shown at Distribution from partnerships and Share of net income from trusts |
| IITR285 | Y | IITR255 | DGG | Share of net income from trusts less capital gains, foreign income and franked distributions |
| IITR259 | Y | IITR259 | JIZ | Franked distributions from trusts |
| IITR912 | Y | IITR269 | AFA | Share of franking credit from franked dividends |
| IITR913 | Y | IITR270 | GLG | Share of credit for TFN amounts withheld from interest, dividends and unit trust distributions |
| IITR265 | Y | IITR265 | AMM | Other deductions relating to amounts shown at "Distribution from partnerships less foreign income", "Share of net income from trusts less capital gains, foreign income and franked distributions" and "Franked distributions from trusts" |
| IITR268 | Y | IITR268 | FZH | Share of credit for tax withheld where Australian business number not quoted |
| IITR272 | Y | IITR272 | AFN | Share of credit for tax paid by trustee |
| IITR273 | Y | IITR273 | IGC | Share of credit for amounts withheld from foreign resident withholding |
| IITR274 | Y | IITR274 | JAQ | Share of National rental affordability scheme tax offset |
| IITR311 | Y | IITR311 | AWG | Net capital gain |
| IITR312 | Y | IITR312 | BQV | Total current year capital gains |
| IITR316 | Y | IITR316 | BLU | CFC income |
| IITR324 | Y | IITR324 | JAG | Net foreign rent |
| IITR327 | Y | IITR327 | AWK | Other net foreign source income |
| IITR328 | Y | IITR328 | IFW | Australian franking credits from a New Zealand franking company |
| IITR914 | Y | IITR320 | FGA | Assessable foreign source income |
| IITR915 | Y | IITR331 | AWJ | Foreign income tax offset |
| IITR916\* | Y | N/A | N/A | Not mapped on IITR |
| IITR917\* | Y | N/A | N/A | Not mapped on IITR |
| IITR918\* | Y | N/A | N/A | Not mapped on IITR |

**Table 8: Pre-fill Managed Fund element to IITR mapping**

\*No amounts for Capital gains discounted method (IITR916), Capital gains indexation method (IITR917) and Capital gains other method (IITR918) are returned in the 2015 response.

* 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.

Government payments could each consist of a combination of the following elements in the Government payments section of the pre-fill response message:

|  |  |
| --- | --- |
| **SBR PIITR Alias** | **Label** |
| IITR846 | *Govt - Date available for pre-filling* |
| IITR848 | *Govt - Benefit Type Description* |
| IITR849 | *Govt - Taxable Income Amount* |
| IITR850 | *Govt - Tax Withheld Amount* |
| IITR851 | *Govt - Allowance Amount*  |
| IITR852 | *Govt - Tax Exempt Amount* |

Table 9: SBR PIITR elements populated for GOVT payments in 2015 response

All benefits returned in the Government payments section (context instance: RP.{GovSeqNum}) of the Pre-fill response message will map to labels 1, 5, 6 and IT3 of the IITR in 2015.

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.

* + 1. Remote Area Allowance and Zone and Overseas forces tax offset

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

* + 1. IdentIfying the Benefit Payments IN Pre-fill Response for Label Mapping on IITR

In the 2015 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.

Certain payments, eg ‘Carer payment’, can have a taxable income amount or a tax-exempt amount. Their taxable status determines if they are mapped to label 6 or IT3 on the IITR.

The rule below could be used to determine the correct assignment of government benefits.

| **Rule** | **Condition** |
| --- | --- |
| 1. | *The GOVT payment summary data returned in pre-fill will belong to either IITR label 1 5, 6, or IT3. Each benefit for label 1, 5 or 6 will have a Govt – Taxable Income Amount and may have a Govt – Tax Withheld amount for either label. Taxable government benefits can also contain a Govt - Allowance Amount for the Centrelink Remote Area Allowance. Labels that belong to IT3 have a tax exempt amount only. The below rule has been provided to assist in the correct mapping of payments.***IF** thePIITR *Govt - Benefit Type Description* belongs to label 1 of the IITR (as shown in [Appendix B](#AppC))**AND**The PIITR *Govt – Taxable Income Amount* (IITR849) is greater than zero;**THEN** assign the value in the PIITR *Govt – Taxable Income Amount* element to the IITR *Gross income* element (SBR alias: IITR62 / ELS tag: AQE) **AND**Assign PIITR *PAYGW – tax withheld* (IITR61) element amount to IITR Salary or wages tax withheld label (SBR alias IITR61 / ELS tag: AQB)**ELSE IF** the PIITR *Govt - Benefit Type Description* belongs to label 5 of the IITR (as shown in [Appendix B](#AppC))**AND**The PIITR *Govt – Taxable Income Amount* (IITR849) is greater than zero;**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* (IIT850) to the IITR *Tax withheld from* *Australian Government allowances and payments like newstart, youth allowance and austudy payment* field (SBR Alias: IITR85 / ELS tag: ART)**ELSE IF** PIITR *Govt - Benefit Type Description* belongs to label 6 of the IITR (as shown in [Appendix B](#AppC))**AND**The PIITR *Govt – Taxable Income Amount* (IITR849) is greater than zero;**THEN**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)**ELSE** The payment belongs to label IT3 of the IITR (as shown in [Appendix B](#AppC))Assign the value in the PIITR *Govt – Tax Exempt Amount* (IITR852) element to the IITR *Tax-free government pensions* field (SBR Alias: IITR202 / ELS tag: JDX) |

Table 10: Rules for pre-fill GOVT benefit 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. PAYGW Payment Summary IITR Label Mapping
		1. Individual Non-Business Payment Summary (INB)

There are two types of INB payment summaries that could be returned in 2015 pre-fill data. Depending on the taxpayer’s circumstances, the INB payment summary element *PAYGW - Income Type DINB* (IITR828) could be populated with either:

* ‘005’ – Salary and Wages
* ‘006’ – Non-Superannuation pension or annuity payments
	+ - 1. Salary and Wages

The 005 – Salary and Wages INB payment summary data should be mapped as shown in the following table:

| **SBR PIITR Alias** | **SBR PIITR Label** | **SBR IITR alias assignment** | **ELS tag** | **SBR IITR label** |
| --- | --- | --- | --- | --- |
| IITR62 | PAYGW - Gross Payment | IITR62 | AQE | Gross income |
| IITR61 | PAYGW - Tax Withheld | IITR61 | AQB | Tax withheld |
| IITR65 | PAYGW - Total Allowance | IITR65 | ADX | Amount of allowances, earnings, tips, director's fees, etc |
| IITR817 | PAYGW - Reportable Fringe Benefits | IITR200 | FLO | Total reportable fringe benefits amount |
| IITR818 | PAYGW - Reportable Employer Super Contributions | IITR201 | JDW | Reportable employer superannuation contributions |
| IITR819 | PAYGW - CDEP Payment | IITR86 | ACY | Australian Government allowances and payments like Newstart, youth allowance and austudy payment |
| IITR820 | PAYGW - Lump Sum A | IITR68 | AED | Lump sum for unused leave after 15/08/78 |
| IITR821 | PAYGW - Lump Sum B | IITR71 | AEF | Lump sum for unused leave before 16/08/78**Note:** only 5% of the PIITR PAYGW – Lump Sum B amount is assigned on the IITR |
| IITR822 | PAYGW - Lump Sum D | N/A – not mapped to IITR (informational only) | N/A | N/A – not mapped to IITR (informational only) |
| IITR823 | PAYGW - Lump Sum E | IITR348 | CZD | Other income type - Category 1 - Amount |
| IITR69 | PAYGW - Lump Sum A Type | IITR69 | HDZ | Lump sum payment type code box |
| IITR824 | PAYGW - Union / Professional Association Fees | IITR141 | AMD | Other work related expenses |
| IITR825 | PAYGW - Workplace Giving | IITR148 | AGI | Gifts or donations |
| IITR330 | PAYGW - Exempt Foreign Employment Income | IITR330 | AWH | Exempt foreign employment income |
| IITR203 | JDY | Target foreign income |
| IITR826 | PAYGW - Deductible amount of UPP of the annuity | N/A – not populated for Salary and Wages payment summaries | N/A | N/A  |
| IITR827 | PAYGW - Other Income | N/A – not mapped on IITR (informational only) | N/A | N/A – not mapped on IITR (informational only) |
| IITR828 | PAYGW - Income Type DINB(will contain value ‘005’) | N/A – not mapped on IITR (informational only) | N/A | N/A – not mapped on IITR (informational only) |

Table 11: Salary and Wages payment summary mapping on IITR

* + - 1. Non-superannuation Pension or Annuity payments

The 006 – Non-Superannuation pension or annuity payments INB payment summary data should be mapped as shown in the following table:

| **SBR PIITR Alias** | **SBR PIITR Label** | **SBR IITR alias assignment** | **ELS tag** | **SBR IITR label** |
| --- | --- | --- | --- | --- |
| IITR62 | PAYGW - Gross Payment | IITR92 – once rule applied | IOT | **Rule**:PIITR element *PAYGW - Gross Payment* (IITR62) amount minus PIITR element *PAYGW - Deductible amount of UPP of the annuity* (IITR826) amountEquals *Australian annuities and superannuation income streams Taxable component "Taxed element"* amount (IITR92 / ELS tag: IOT) |
| IITR61 | PAYGW - Tax Withheld | IITR91 | ADB | Australian annuities and superannuation income stream tax withheld  |
| IITR65 | PAYGW - Total Allowance | N/A – not returned on a non-superannuation pension or annuity payment summary | N/A | N/A |
| IITR817 | PAYGW - Reportable Fringe Benefits | N/A – not returned on a non-superannuation pension or annuity payment summary | N/A | N/A |
| IITR818 | PAYGW - Reportable Employer Super Contributions | N/A – not returned on a non-superannuation pension or annuity payment summary | N/A | N/A |
| IITR819 | PAYGW - CDEP Payment | N/A – not returned on a non-superannuation pension or annuity payment summary | N/A | N/A |
| IITR820 | PAYGW - Lump Sum A | N/A – not returned on a non-superannuation pension or annuity payment summary | N/A | N/A |
| IITR821 | PAYGW - Lump Sum B | N/A – not returned on a non-superannuation pension or annuity payment summary | N/A | N/A |
| IITR822 | PAYGW - Lump Sum D | N/A – not returned on a non-superannuation pension or annuity payment summary | N/A | N/A |
| IITR823 | PAYGW - Lump Sum E | N/A – not returned on a non-superannuation pension or annuity payment summary | N/A | N/A |
| IITR69 | PAYGW - Lump Sum A Type | N/A – not returned on a non-superannuation pension or annuity payment summary | N/A | N/A |
| IITR824 | PAYGW - Union / Professional Association Fees | N/A – not returned on a non-superannuation pension or annuity payment summary | N/A | N/A |
| IITR825 | PAYGW - Workplace Giving | N/A – not returned on a non-superannuation pension or annuity payment summary | N/A | N/A |
| IITR330 | PAYGW - Exempt Foreign Employment Income | N/A – not returned on a non-superannuation pension or annuity payment summary | N/A | N/A |
| IITR826 | PAYGW - Deductible amount of UPP of the annuity | N/A – amount used to determine Gross payment amount assigned to AASIS taxable component  | N/A | (Info Only) |
| IITR827 | PAYGW - Other Income | N/A – not returned on a non-superannuation pension or annuity payment summary | N/A | N/A |
| IITR828 | PAYGW - Income Type DINB(will contain value ‘006’) | N/A – not mapped on IITR (informational only) | N/A | N/A – not mapped on IITR (informational only) |

Table 12: Non-superannuation pension or annuity payment summary mapping on IITR

* + 1. Employment termination payment summary (ETP)

Employment termination payment summary data should be mapped as shown in the following table:

| **SBR PIITR Alias** | **SBR PIITR Label** | **SBR IITR alias assignment** | **ELS tag** | **SBR IITR label** |
| --- | --- | --- | --- | --- |
| IITR73 | PAYGW – Date of payment | IITR73 | IOV + ITW (merged in XBRL)[[1]](#footnote-1) | ETP Date of Payment |
| IITR76 | ETP Payment Code | IITR76 | IQS + KDF (merged in XBRL) | ETP Code |
| IITR75 | PAYGW - EMP-Taxable- component | IITR75 | IQR + IRV (merged in XBRL) | ETP Taxable component |
| IITR832 | PAYGW - EMP-Tax-free-component | N/A – not mapped to IITR | N/A | N/A – not mapped to IITR |
| IITR74 | PAYGW - Tax Withheld | IITR74 | IPN + ISB (merged in XBRL) | ETP Tax withheld amount |

Table 13: ETP payment summary mapping on IITR

* + 1. Superannuation income stream payment summary (AASIS/PEN)

Superannuation income stream payment summary data should be mapped as shown in the following table:

| **SBR PIITR Alias** | **SBR PIITR Label** | **SBR IITR alias assignment** | **ELS tag** | **SBR IITR label** |
| --- | --- | --- | --- | --- |
| IITR92 | PAYGW - SPN-taxable-component-taxed-element | IITR92 | IOT | Australian annuities and superannuation income streams Taxable component "Taxed element" |
| IITR93 | PAYGW - SPN-taxable-component-untaxed-element | IITR93 | IQV | Australian annuities and superannuation income streams Taxable component "Untaxed element" |
| IITR94 | PAYGW - SPN-Lump-Sum-arrears-taxed-element | IITR94 | IQW | Australian annuities and superannuation income streams Lump sum in arrears "Taxed element" |
| IITR95 | PAYGW - SPN-Lump-Sum-arrears-untaxed-element | IITR95 | ISX | Australian annuities and superannuation income streams Lump sum in arrears "Untaxed element" |
| IITR833 | PAYGW - SPN-Lump-Sum-arrears-tax-free-element | N/A – not mapped on IITR | N/A | N/A – not mapped on IITR |
| IITR166 | PAYGW - SPN-Tax offset amount | IITR166 | ATE | Australian superannuation income stream |
| IITR834 | PAYGW - SPN-tax-free-component | N/A – not mapped on IITR | N/A | N/A – not mapped on IITR |
| IITR91 | PAYGW - Tax Withheld | IITR91 | ADB | Australian annuities and superannuation income stream tax withheld |

Table 14: AASIS/PEN payment summary mapping on IITR

A taxpayer aged 60 years or more does not have the taxed element of a superannuation income stream payment received after their 60th birthday included as part of their taxable income.

A message could be displayed in a BMS where an AASIS/PEN record is returned and the taxpayer is aged 60 or more (their birthdate is on or before 1 July 1954) and receives an AASIS/PEN payment with a taxed element and untaxed element:

“Your client is aged 60 years or over. The taxed element amounts are non-assessable, non-exempt income. Your client does not have to declare this income in their tax return.”

* + 1. Superannuation lump sum payment summary (SLS)

Supernnuation lump sum payment summary data should be mapped as shown in the following table:

| **SBR PIITR Alias** | **SBR PIITR Label** | **SBR IITR alias assignment** | **ELS tag** | **SBR IITR label** |
| --- | --- | --- | --- | --- |
| IITR102 | PAYGW - SLS- death benefit was made to a non dependant | IITR102 | IRC + ISA (merged in XBRL) [[2]](#footnote-2) | Australian superannuation lump sum payments - death benefit was made to a non dependant |
| IITR951 | PAYGW - SLS- death benefit type | N/A  | N/A | N/A – Data not returned in 2015 |
| IITR99 | PAYGW - SLS-taxable-component-taxed-element | IITR99 | IRA + IRY (merged in XBRL)  | Australian superannuation lump sum payments Taxable component "Taxed element" |
| IITR100 | PAYGW - SLS-taxable-component-untaxed-element | IITR100 | IRB + IRZ (merged in XBRL) | N/A – data not returned in 2015 |
| IITR234 | PAYGW - SLS-tax-free-component | N/A – not mapped on IITR | N/A | N/A – not mapped on IITR |
| IITR97 | PAYGW - Date of payment | N/A – data not returned in 2015 | IQY + IRX (merged in XBRL)  | Australian superannuation lump sum payments "Date of payment"  |
| IITR98 | PAYGW - Tax Withheld | N/A – data not returned in 2015 | IQZ + IRH (merged in XBRL)  | Australian superannuation lump sum payments "Tax withheld amount" |

Table 15: SLS payment summary mapping on IITR

A taxpayer aged 60 years or more does not have the taxed element of a superannuation lump sum payment received after their 60th birthday included as part of their taxable income.

A message could be displayed in a BMS where a SLS record is returned and the taxpayer is aged 60 or more (their birthdate is on or before 1 July 1954) and receives a SLS payment with a taxed element and untaxed element:

“Your client is aged 60 years or over. The taxed element amounts are non-assessable, non-exempt income. Your client does not have to declare this income in their tax return.”

* 1. 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, 3, 5 and 24 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.

* + 1. Individual Non-Business

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.

| **Rule** | Condition |
| --- | --- |
|  | *Determine if the tax withheld should be assigned to label 1* **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. This applies even when more than one income amount is present.* |
|  | *If no gross payment amount determined in rule 1, then determine if Lump Sum A or B amounts are present. The tax withheld is assigned to label 3 when there is either more than one income amount or just a lump Sum A or B Amount.***IF** PIITR *PAYGW - Lump Sum A* (SBR alias: IITR820) amount is greater than $0;**THEN** assign PIITR *PAYGW – tax withheld* (IITR61) element amount to IITR *Tax withheld from lump sum for unused leave after 15/08/78* (SBR alias: IITR67 / ELS tag: AEI)**ELSE** **IF** PIITR *PAYGW - Lump Sum B* (IITR821) amount is greater than $0**THEN** assign PIITR *PAYGW – tax withheld* (IITR61) amount to IITR *Tax withheld from lump sum for unused leave before 16/08/78* (IITR70 / ELS tag: AEJ)**ELSE**Run rule 3 |
|  | *If no gross payment amount on the payment summary and no Lump sum A or B amounts, determine what income amounts are present for the assignment of the tax withheld amount**When no gross payment or Lump Sum A or B amount present, but any combination of either a total allowance, CDEP Payment amount or Lump Sum E 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. If any tax withheld is still remaining after assignment at label 2 and 5, and an amount is present at label 24, then all PAYGW tax withheld is assigned to label 24.***IF** PIITR *PAYGW – Total Allowance* (IITR65) is greater than $0**AND**PIITR *PAYGW**- CDEP**Payment* (IITR819) is greater than $0**AND**PIITR *PAYGW – Lump Sum E* (IITR823) amount is greater than $0;**THEN** Assign proportion of PIITR *PAYGW – tax withheld* (IITR61) element equal to a maximum of $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 5**ELSE 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 a maximum of $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 5***Note****: This condition may result in there still be a remaining tax withheld amount to be attributed to label 5 in rule 5***ELSE IF** PIITR *PAYGW – Total Allowance* (IITR65) is greater than $0**AND**PIITR *PAYGW**– Lump Sum E* (IITR823) amount is greater than $0;**THEN** Assign proportion of PIITR *PAYGW – tax withheld* (IITR61) element amount equal to a maximum of $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 6ELSERun rule 4. |
|  | *If the conditions were not met in rule 3, then only one income amount field is present. Assign the entire tax withheld amount to that single income amount on the IITR after determining which one is present.***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 IF** PIITR *PAYGW - CDEP Payment* (IITR819) is greater than $0**THEN** 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)**ELSE** AssigntotalPIITR *PAYGW – tax withheld* (IITR61) value to *Tax withheld - lump sum payments in arrears* (IITR354 / ELS tag: BLY)**AND** Cease running rules for this PAYGW payment summary. |
|  | *Check the PAYGW - Tax Withheld amount remaining was not totally consumed at label 2. Assign Tax withheld to label 5 if CDEP amount present.***IF** the tax withheld amount remaining after assignment at label 2 is greater than $0;**THEN** assign a maximum amount of the PIITR *PAYGW – tax withheld* (IITR61) element equal to $1 less than the CDEP 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** Run rule 6ELSE Cease running rules for this PAYGW payment summary |
|  | *Check the PAYGW - Tax Withheld amount remaining was not totally consumed at earlier rules. If Lump Sum E amount present, assign tax withheld to label 24.***IF** the tax withheld amount remaining is greater than $0;**THEN** assign amount of PIITR *PAYGW – tax withheld* (IITR61) element equal to or less than the Lump Sum E amount to IITR *Tax withheld - lump sum payments in arrears* (IITR354 / ELS tag: BLY)**AND** Cease running rules for this PAYGW payment summary.ELSE Assign no tax withheld amount to the IITR **AND** Cease running rules for this PAYGW payment summary. |

Table 16: Rules for pre-fill PAYGW - INB income and tax withheld amount IITR label assignment

* 1. Prior Year Medicare Levy Surcharge Data

The pre-fill data that can be returned in the element IITR949 is intended to be informational only, to inform the agent of the taxpayer’s prior year MLS situation. It is not recommended to pre-fill this data to the current year label. For current year MLS data refer to the 2015 pre-filling report on the Tax Agent Portal (TAP).

* 1. Changes to Pre-fill Data provided to the ATO

Pre-fill data provided by third parties to the ATO can be amended if a correction or other change to the data needs to be made. This can result in pre-fill data returned through this service being different at different points in time if a change is made. The corrected data provided by a third party will overwrite the previously stored data in ATO systems, however if the previous pre-fill data is being stored in a BMS, it will become out-of date at this point. The pre-fill time stamps for each data item could be used to manage these differences and indicate to a tax agent if the data has been updated since the service was last used.

* 1. CGT Share Disposal Data

CGT Share Disposal data may indicate when a taxpayer has sold shares, but does not necessarily indicate a capital gains tax event has occurred. In 2015 pre-fill responses, only the ASX code of the sold shares and the date and time this was reported to the ATO will be returned. For more detailed information, the tax agent can view the TAP pre-filling report for 2015.

For more information on Capital Gains Tax, see the [ATO website](https://www.ato.gov.au/General/Capital-gains-tax/).

* 1. Taxable payment Annual Report Data

Taxable payments reporting for businesses in the building and construction industry aims to improve compliance with tax obligations. The information reported about payments made to contractors is used in the ATO data matching program to detect contractors who have not:

* lodged tax returns, or
* included all their income on tax returns that have been lodged.

Pre-fill data returned to assist contractors’ tax agents is limited to the ABN of the payer in 2015 and the date the ATO received this data. The gross amount and total GST will be included in a future release or can be obtained in the TAP pre-filling report for 2015.

For more information on the Taxable Payment Annual Report see the [ATO website](https://www.ato.gov.au/Business/Building-and-construction/Taxable-payments-reporting/).

* 1. Employee Share Scheme data

An employee share scheme (ESS) is a scheme under which shares, stapled securities, or rights to acquire them (ESS interests) in a company are provided to an employee or their associate in relation to the employee's employment. Employers lodge data pertaining to these schemes annually with the ATO.

Pre-fill data returned to assist individual taxpayers is limited to the ABN of the ESS provider in 2015 and the date the ATO received this data. The ESS timestamp is the most reliable indicator that the taxpayer has ESS data stored in ATO systems as the Employer’s ABN may not always be populated. The actual amounts will be included in a future release or can be obtained in the TAP pre-filling report for 2015.

Software developers should consider whether an informational message for tax agents indicating a taxpayer is participating in an ESS would be beneficial.

* 1. More Data Exists Indicators

In a 2015 Pre-fill IITR response message there are elements that can be populated if more data is detected in ATO systems for a taxpayer than can be returned by ATO systems due to size limitations.. For example, if a client has 11 government payment records, only the first 10 records loaded by the ATO are able to be returned. The taxpayer and tax agent would need to refer to any provided payment summaies for the remaining record. The additional data is unable to be retrieved through addditional pre-fill requests.

Software developers should consider whether a ‘help’ or informational message may be useful for tax agents for this scenario.

* 1. Pre-fill Data for Previous Years

The *IITR.Prefill* interaction will only provide pre-fill data for 2014 and onwards. Please note that 2014 pre-fill data will not be returned in the response if the taxpayer has lodged for that year. For years prior to 2014, the Tax Agent Portal pre-filling report can be accessed by tax agents. See the ATO website for [further information](https://www.ato.gov.au/tax-professionals/tax-agent-portal/portal-reports/pre-filling-service/pre-filling-reports-2007-2014/).

* 1. Third Party Data Availability

Third party pre-fill data availability commences early July for the previous reporting period.

Appendix A – Pre-fill data returned by the 2015 Response Message

| **SBR PIITR Alias** | **Label** | **Description** | **Could be included in 2015 pre-fill 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 M1  | The number of dependants of the client reported at M1 | NO |
| IITR207 | Dependants for IT8 | 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 Amt | 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 Amt | 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. | YES |
| 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. | YES |
| 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 | YES |
| IITR60 | PAYGW - Employer ABN | Employer’s ABN | YES |
| 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 | YES |
|  | **Individual Non Business Income**  |  | UP TO 60 RECORDS RETURNED |
| 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 | YES |
| IITR821 | PAYGW - Lump Sum B | Lump Sum B | YES |
| IITR822 | PAYGW - Lump Sum D | Lump Sum D | YES |
| IITR823 | PAYGW - Lump Sum E | Lump Sum E | YES |
| IITR69 | PAYG - Lump Sum A Type | Type of payment for lump sum A  | YES |
| 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 | YES |
| IITR827 | PAYGW - Other Income | Other Income Amount | YES |
| IITR828 | PAYGW - Income Type DINB | Income Type | YES |
|  | **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 |
| IPSS32 | 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**  |  | UP TO 25 RECORDS RETURNED |
| IITR73 | PAYGW-Date of payment | PAYGW-Date of payment | YES |
| IITR76 | ETP payment code | ETP payment code | YES |
| IITR75 | PAYGW-EMP-Taxable-component | PAYGW-EMP-Taxable-component | YES |
| IITR832 | PAYGW-EMP-Tax-free-component | PAYGW-EMP-Tax-free-component | YES |
| IITR74 | PAYGW - Tax Withheld | PAYGW – Tax Withheld | YES |
|  | **Superannuation income stream payment**  |  | UP TO 10 RECORDS RETURNED |
| IITR92 | PAYGW-SPN-taxable-component-taxed-element | Taxable-component-taxed-element | YES |
| IITR93 | PAYGW-SPN-taxable-component-untaxed-element | Taxable-component-untaxed-element | YES |
| IITR94 | PAYGW-SPN-Lump-Sum-arrears-taxed-element | Lump-Sum-arrears-taxed-element | YES |
| IITR95 | PAYGW-SPN-Lump-Sum-arrears-untaxed-element | Lump-Sum-arrears-untaxed-element | YES |
| IITR833 | PAYGW-SPN-Lump-Sum-arrears-tax-free-element | Lump-Sum-arrears-tax-free-element | YES |
| IITR166 | PAYGW-SPN-Tax offset amount | Tax offset amount | YES |
| IITR834 | PAYGW-SPN-tax-free-component | Tax-free-component | YES |
| IITR91 | PAYGW - Tax Withheld | Tax Withheld | YES |
|  | **Superannuation lump sum payment**  |  | UP TO 25 RECORDS RETURNED |
| IITR102 | PAYGW-SLS- death benefit was made to a non-dependant | Death benefit was made to a non-dependant | YES |
| IITR951 | PAYGW - SLS- death benefit type | Death benefit code | NO |
| IITR99 | PAYGW-SLS-taxable-component-taxed-element | Taxable-component-taxed-element | YES |
| IITR100 | PAYGW-SLS-taxable-component-untaxed-element | Taxable-component-untaxed-element | YES |
| IITR234 | PAYGW-SLS-tax-free-component | Tax-free-component | YES |
| IITR97 | PAYGW-Date of payment | Date of payment | YES |
| IITR98 | PAYGW - Tax Withheld | Tax Withheld | YES |
|  | **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**  |  | UP TO 10 RECORDS RETURNED |
| 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 | YES |
| 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 | YES |
|  | **Bank Interest** |  | UP TO 20 RECORDS RETURNED |
| IITR853 | Bank - Investment Type | Type of investment | YES |
| IITR854 | Bank - Available for pre-filling | Date information processed by ATO | YES |
| 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** |  | UP TO 50 RECORDS RETURNED |
| IITR865 | Company Name | Investment Institution Name | YES |
| IITR866 | DIV - Available for pre-filling | Date information processed by ATO | YES |
| 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** |  | UP TO 25 RECORDS RETURNED |
| IITR870 | PHI - Available for pre-filling | Date Information processed by ATO | YES |
| 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 | YES |
| 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 | YES |
| 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 | YES |
| 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. | YES |
| IITR953 | ETP Data limit Exceeded | This indicates whether there are more Employment Termination Payment (ETP) data records. | YES |
| IITR954 | AASIS Data limit Exceeded | This indicates whether there are more Australian annuities and superannuation income stream data records. | YES |
|  | **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 lodge a tax return | YES |
|  | **CGT – Share Disposals** |  |  |
| IITR899 | CGT - Date information received | Date Information processed by ATO | YES |
| 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  | YES |
| 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** |  | UP TO 30 RECORDS RETURNED |
| IITR907 | MF - Date information received | Date Information processed by ATO | YES |
| IITR908 | Financial lnstitution Name | The name of the financial institution | YES |
| IITR909 | MF - Investor Name | Name of the Managed Fund Account Holder | YES |
| IITR910 | MF - Number Of Investors | The number of investors | YES |
| IITR911 | MF-Account-Identifier | The Account Number or Identifer for the account as provided by the Institution | YES |
| IITR285 | Non Primary Production Income Amt | The amount of Non Primary Producer income for the payee for the period being reported | YES |
| IITR265 | Other Deductions Amt | The amount of deductions for the payee for the period being reported | YES |
| IITR912 | Franking Credits Amt | The amount of Franking Credits for the payee for the period being reported | YES |
| IITR913 | TFN Withheld Credit Amt | The TFN amounts withheld minus TFN tax refunded | YES |
| IITR272 | Credit Tax Paid By Trustee Amt | The amount of trustee credit for the payee for the period being reported | YES |
| IITR273 | Credit Foreign Resident Withholding Amt | The FRW amount withheld minus FRW tax refunded | YES |
| IITR312 | Total Current Year CG Amt | The amount of current year capital gains for the payee for the period being reported | YES |
| IITR311 | Net Capital Gains Amt | The amount of net capital gains for the payee for the period being reported | YES |
| IITR914 | Assessable Foreign Income Amt | The amount of assessable foreign income for the payee for the period being reported | YES |
| IITR327 | Other Foreign Income Amt | The amount of other foreign income for the payee for the period being reported | YES |
| IITR915 | Foreign Tax Offset Amt | The amount of foreign tax for the payee for the period being reported | YES |
| IITR328 | NZ Franking Credits Amt | The total franking credits from a New Zealand company | YES |
| IITR274 | National RentalAffordabilitySchemeTaxOffsetAmt | The amount of NRAS tax offset for the payee for the period being reported | YES |
| IITR268 | Credit Tax Withheld ABN Unquoted Amt | The amount of ABN withholding credit for the payee for the period being reported | YES |
| IITR316 | Controlled Foreign Company Income Amt | The amount of CFC income for the payee for the period being reported | YES |
| IITR243 | PP - Net income from trusts | PP - Net income from trusts | YES |
| 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 | YES |
| IITR259 | Franked distributions from trusts | Franked distributions from trusts | YES |
| 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 | YES |
|  | **Employee Share Schemes** |  |  |
| IITR919 | ESS - Date information received | Date Information processed by ATO | YES |
| 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 | YES – will include WPNs |
| 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 | YES |
| IITR930 | Reported payer ABN | ABN reported by payer | YES |
| 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 17: Pre-fill data that may be returned by the 2015 Pre-fill response message**

# Appendix B – Government Benefit Payment Label Assignment

The list of government benefits to IITR label provided below is valid for 2015 only and can change each year due to legislative requirements.

## Codes by Labels

## Income – Salary and Wages (Label 1)

| **Benefit Type Code** | Govt - Benefit Type Description (IITR848) | **Payment body** |
| --- | --- | --- |
| DAP | Dad and Partner Pay | DHS |
| PPL | Parental Leave Pay | DHS |

Table 18: Income – Salary and wages payment field mapping

## Australian Government allowances and payments (Label 5)

| **Benefit Type Code** | Govt - Benefit Type Description (IITR848) | **Payment body** |
| --- | --- | --- |
| ABA | Abstudy Boarding Allowance | DHS |
| ABY | Abstudy | DHS |
| AUS | Austudy | DHS |
| CPN | CDEP Participant Supplement | DHS |
| CPP | CDEP Participant Supplement | DHS |
| CPV | CDEP Participant Supplement | DHS |
| DRP | Drought Relief Payment | DHS |
| ECP | Exceptional Circ Relief Pay | DHS |
| FFR | Farm Family Restart | DHS |
| FHA | Farm Household Allowance | DHS |
| JSA | Job Search Allowance | DHS |
| MAA | Mature Age Allowance | DHS |
| MPA | Mature Age Partner Allowance | DHS |
| NEI | New Enterprise Incentive Sch | Department of Employment |
| 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 - Taxable pay | DHS |
| YAL | Youth Allowance (YA) | DHS |
| YTA | Youth Training Allowance | DHS |
| Y09 | Disaster Recovery Allowance | DHS |
| Z20 | Disaster Recovery Allowance | DHS |
| Z21 | Disaster Recovery Allowance | DHS |
| Z22 | Disaster Recovery Allowance | DHS |
| Z23 | Disaster Recovery Allowance | DHS |
| Z24 | Disaster Recovery Allowance | DHS |
| TEA | Taxable VCES Payment | DVA |
| TME | Taxable MRCA Education All | DVA |

Table 19: Australian Government allowances and payments like newstart, youth allowance and austudy payment field mapping

## Australian Government pensions and allowances (Label 6)

| **Benefit Type Code** | Govt - Benefit Type Description (IITR848) | **Payment body** |
| --- | --- | --- |
| AGE | Age Pension | DHS |
| BVA | Bereavement Allowance | DHS |
| CAR | Carer Payment | DHS |
| DSP | Disability Support Pension – Taxable payment | 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 |
| WID | Widow Class B | 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 20: Australian Government and allowances field mapping

## Australian Government Tax-Free pensions and allowances (Label IT3)

| **Benefit Type Code** | Govt - Benefit Type Description (IITR848) | **Payment body** |
| --- | --- | --- |
| CAR | Carer Payment | DHS |
| DSP | Disability Support Pension | DHS |
| WFA | Wife (AGE) | DHS |
| WFD | Wife (DSP) | DHS |
| FAP | Non Taxable Age Pension | DVA |
| FAS | Non Tax sup age Pen  | DVA |
| FCD | Non Tax Centrelink DF Inc Sup | DVA |
| FDP | Non Taxable Disability Pension | DVA |
| FIS | Non Tax Income Support Sup | DVA |
| FMD | Non Tax MRCA Disability Pension | DVA |
| FMW | Non Tax MRCA Dep Partner | DVA |
| FPS | Non tax sup service pension | DVA |
| FSP | Non Taxable Service Pension | DVA |
| FWW | Non Taxable War Widows Pension | DVA |

Table 21: Australian Government Tax-free pensions and allowances field mapping

1. The ETP schedule was merged into the IITR message as the labels were required to complete processing of an IITR [↑](#footnote-ref-1)
2. The SLS schedule was merged into the IITR message as the labels were required to complete processing of an IITR [↑](#footnote-ref-2)