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| Standard Business Reporting  Australian Taxation Office -  Pre-fill Individual Income Tax Return 2017 (PIITR.0004)  Business Implementation Guide  Date: June 2017  Final | |
|  | | |
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VERSION CONTROL

|  |  |  |
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| 0.2 | 03/01/2017 | Updated Draft |
| 0.2.2 | 10/03/2017 | Minor Update to Draft 0.2 |
| 0.2.3 | 12/05/2017 | Minor Update to Draft 0.3 |
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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) ebMS3 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 2017 SBR ebMS3 Pre-fill requests only.

* 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, and
* Test information for example, Conformance suites

See the SBR [high level document](http://www.sbr.gov.au/__data/assets/pdf_file/0004/45337/ATO-SBR-Logical-Artefact-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 | Australian Annuity and Superannuation Income Stream payment summary |
| ABN | Australian Business Number |
| ABSTUDY | Aboriginal and Torres Strait Islander Study Assistance Scheme |
| AIIR | Annual Investment Income Report |
| AMIT | Attributed Managed Investment Trust |
| ATO | Australian Taxation Office |
| BMS | Business Management Software |
| CFC | Controlled Foreign Company |
| CGT | Capital Gains Tax |
| Date of Birth | The date of birth of individual taxpayer in DDMMYYYY format |
| DHS | Department of Human Services |
| DINB | Individual Non-Business Payment Summary |
| 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 |
| ESVCLP | Early Stage Venture Capital Limited Partnership |
| ETP/EMP | Employment Termination payment summary |
| Family Name | The person's last name or surname. The name by which a family group is identified. |
| FBT | Fringe Benefits Tax |
| FBTAA 1986 | Fringe Benefits Tax Assessment Act 1986 |
| FEI | Foreign Employment Income payment summary |
| FMD | Farm Management Deposits |
| FSI | Foreign Source Income |
| GIC | General Interest Charge |
| GOVT | Government income payment summary |
| HELP | Higher Education Loan Program |
| HIN | Holder identification Number |
| ICLD | Income Contingent Loan Debts |
| IEP | Interest on Early Payments |
| IITR | Individual Income Tax Return |
| INB | Individual Non Business income payment summary |
| Individual | A natural person (that is, a human being) |
| IOP | Interest on Overpayments |
| IT | Income Tax |
| ITLDGSTS | The SBR Income Tax Lodgment Status service  (for more information please see the IT Lodgment Status Business Implementation Guide) |
| LPI | Late Payment Interest |
| LRC | Low Rate Cap |
| MF | Managed Fund |
| 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 |
| SAC | Security Assessed Client |
| SAP | Substituted Accounting Period |
| SAPTO | Seniors and pensioners tax offset |
| SBR | Standard Business Reporting |
| SFSS | Student Financial Supplement Scheme |
| SIC | Shortfall Interest Charge |
| SLS | Superannuation Lump Sum payment summary |
| SoD | Statement of Distribution |
| SPN | Server Principle Name |
| SRN | Security holder reference number |
| SSL | Student Start-up Loan |
| TAP | Tax Agent Portal  (for full definition please see the [SBR glossary](http://www.sbr.gov.au/software-developers/developer-tools/glossary)) |
| TFN | Tax File Number |
| TPAR | Taxable Payment Annual Report |
| TSL | Trade Support Loan |
| UPP | Undeducted Purchase Price |
| UTD | Unit Trust Distribution |

* 1. Table : Glossary Changes to Pre-Fill for 2017 Response

The SBR response will return the same data provided in the Tax Agent Portal (TAP) Pre-filling Report.

New fields for the following data items have been expanded or included.

* PAYGW – INB and FEI payment summaries include new fields for Fringe Benefits Tax (FBT) as part of the legislation change to the treatment of fringe benefits which impact the way adjusted taxable income is calculated.
* PAYGW – INB payment summary includes new INCOME TYPE of ‘Working Holiday Makers’. This new income type uses the code “H” to indicate this.
* Dividends – new field (Listed investment company capital gain deduction)
* Managed funds – new fields (other income, Share of Foreign Resident Capital Gains Withholding credits, Share of Early stage investor tax offset, Share of Early stage venture capital limited partnership (ESVCLP) tax offset, AMIT cost base net amount – excess, AMIT cost base net amount – shortfall)
* Farm management deposits – new field (Interest offset account)
* CGT Real property transfer data – new data type
* CGT share disposals – new data types added
* Medicare levy surcharge (MLS) and Private health insurance – new data types added and one data type removed (Type of policy)
* *myDeductions* – new data types added
* ESS – Discount amounts Assessable or Gross Value – field added

Please refer to [section 5](#Section5) of this document for the full list of data fields being provided for pre-filling.

The mapping destination has changed for certain welfare benefit type codes to Australian Government Allowances and Payments – Label 5 (previously Other Income 24V).

Two new government payment codes have been added and are to be mapped to Other Income 24V.

Please refer to Appendix A – Government Benefit Payment Label Assignment for full details.

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 *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 : 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. They can use this on behalf of their clients, dependent 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. authentication

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

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 | **Not applicable** – 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

Note: The tax agent and taxpayer should not rely on the pre-fill data alone, but verify it is complete and correct before lodgment. Any error in the amounts provided to the ATO that appear in the pre-fill message response should be resolved between the taxpayer and the information provider.

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. 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. |
|  | Third party pre-fill data availability commences early July for the previous reporting period with most data being available by early August. The ATO pre-fill availability website shows when data is available from government agencies, private health funds, financial institutions and companies.  <https://www.ato.gov.au/individuals/lodging-your-tax-return/in-detail/pre-fill-availability/> |
|  | 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 * Taxpayer proportion of exploration credits * Taxpayer proportion of listed investment company capital gain deduction   Managed Fund   * Taxpayer proportion of Franked distributions from trusts * Taxpayer proportion of Primary Production - 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 Rental Affordability Scheme Tax Offset 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 * Taxpayer proportion of Transferor trust income * Taxpayer proportion of other income * Taxpayer proportion of Share of Foreign Resident Capital Gains Withholding credits * Taxpayer proportion of Share of Early stage investor tax offset * Taxpayer proportion of Share of Early stage venture capital limited partnership (ESVCLP) tax offset * Taxpayer proportion of AMIT cost base net amount – excess * Taxpayer proportion of AMIT cost base net amount – shortfall * Taxpayer proportion of Exploration credits   Partnerships   * Taxpayer proportion of PP - distribution from partnerships * Taxpayer proportion of Distributions from partnerships, less foreign income * Taxpayer proportion of Credit Tax Withheld ABN Unquoted Amount * Taxpayer proportion of Franking Credits Amount * Taxpayer proportion of NZ Franking Credits Amount * Taxpayer proportion of National Rental Affordability Scheme Tax Offset Amount * Taxpayer proportion of TFN Withheld Credit Amount * Taxpayer proportion of Franked distributions * Taxpayer proportion of Exploration credits * Taxpayer proportion of Net small business income   Taxpayer proportion of Share of credit for amounts withheld from foreign resident withholdings  Foreign source income   * Taxpayer proportion of Other Foreign Income Amount * Taxpayer proportion of NZ Franking Credits Amount * Taxpayer proportion of Assessable foreign source income * Taxpayer proportion of Foreign Tax Offset 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](#DATA_APPORTIONING) for further information. |
|  | Government Payments cannot be directly mapped into the IITR. See [section 5](#GOVERNMENT_BENEFIT) 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 – 10 * Interest – 20 * Dividend – 50 * MLS/PHI – 25 * ETP – 25 * SLS – 25 * Managed Fund – 30 * CGT Share Disposals - 20 * CGT Real Property Transfers - 5 |
|  | Pre-fill data for individual taxpayers that are non-residents for taxation purposes will not be able to access data for –   * bank interest * dividends * managed funds * farm management deposits * foreign source income * ATO interest - i.e. delayed refund interest, interest on overpayments, or interest on early payments paid to them during the financial year. * Company dividend and interest schedule. |
|  | Account numbers, SRN or HIN for the following data types will be masked and only display the last three digits –   * dividends * managed funds * farm management deposits * foreign source income * CGT disposals * Employee Share Schemes |

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 is typically 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 [Pre-fill availability page of the ATO website](https://www.ato.gov.au/individuals/lodging-your-tax-return/in-detail/pre-fill-availability/) |
|  | Duplicate third party data | In some instances, duplicate data (for example, 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 recommend 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 is required to lodge an amendment for the client’s return with the new third party data.  Please see [section 4](#Prefill_Data) of this document for further guidance on changes in pre-fill data. |
|  | 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 the IITR243 is pre-filled with a zero dollar value it could adversely affect the income averaging for primary production. The tax agent must 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. |
|  | Duplicate *myDeductions* and Pre-fill service data | In some instances, data uploaded from an individual taxpayer’s *myDeductions* app may duplicate Pre-fill service data where both data sources are passed to the SBR Pre-fill response.  Note: *myDeductions* label expenses, when uploaded, may display as itemised entries or roll up into one amount. Identification of duplicates will be required in both situations with data that is pre-filled.  Duplication examples:   * Payment summary data pre-filled by third party reporters (employers) may also have been entered by the individual taxpayer into *myDeductions* such as union fees (work related expenses – other) and/or workplace giving (gifts and donations). * ATO interest data pre-filled by the ATO may also have been entered by the individual taxpayer into myDeductions (Cost of managing tax affairs), that is ATO interest GIC SIC LPI Debit amount as calculated by the taxpayer’s from their ATO statement of account.   Agents should take the above into consideration when preparing their client’s income tax return. |
|  | *myDeductions* upload limits into SBR Pre-fill response | In some circumstances the data from *myDeductions* will roll up to a single entry when limits exceeded.  It’s recommended that the agent as part of their process of interviewing the client also obtains a copy of the CSV file from *myDeductions* to determine if any duplications exist between the client’s *myDeductions* and the pre-fill service. |

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

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

The SBR response will return the same data provided in the Tax Agent Portal (TAP) Pre-filling Report.

SBR will also include the following data elements which are not provided via the TAP Pre-filling Report:

* Data from *myDeductions*

Known issues for 2017 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:

* 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/) 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.0004 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 for example, 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.

## Bank interest and company dividend and interest statement apportioning

Interest data reported by banks and financial institutions and company income tax returns will share the same data elements.

Company data can be identified by the absence of the total TFN amounts withheld and a blank account name.

* 1. Bank Interest/Companies – 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]* ***÷*** *Proportion of Interest*

Where:

| **Term** | **Label** |
| --- | --- |
| *[Gross Interest]* | Bank - Gross Interest |
| *[Proportion of Interest]* | 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 |
| *[Proportion of Interest]* | 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.

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **SBR Pre-fill IITR Alias** | **SBR PIITR Label** | **Requires apportioning?** | **SBR IITR Alias** | **SBR IITR Label** |
| IITR116 | Bank - TFN Amounts Withheld | Y | IITR116 | TFN amounts withheld from gross interest |
| IITR115 | Bank - Gross Interest | Y | IITR115 | Gross interest |

**Table 7: Bank Interest data elements for apportioning**

* 1. Dividends/companies – 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/companies – 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/companies – 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. Dividends – taxpayer Proportion of Exploration Credits

Exploration credits with the payment type “DIV” are to be displayed together with the dividends data.

If a taxpayer has explorations credits, calculate only their proportion of any exploration credit:

*Taxpayer proportion value* ***=*** *Exploration credits* ***÷*** *Reported Number of Investors*

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

* The taxpayer’s proportion of an exploration credit cannot be greater than the total exploration credit.
  1. Dividends – taxpayer Proportion of listed investment company capital gain deduction

If a taxpayer has listed investment company capital gain deduction, calculate only their proportion of any listed investment company capital gain deduction:

*Taxpayer proportion value* ***=*** *listed investment company capital gain deduction* ***÷*** *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 listed investment company capital gain deduction cannot be greater than the total listed investment company capital gain deduction.

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **SBR Pre-fill IITR Alias** | **SBR PIITR Label** | **Requires apportioning?** | **SBR IITR Alias** | **SBR IITR Label** |
| IITR121 | TFN amounts withheld from dividends | Y | IITR121 | TFN amounts withheld from dividends |
| IITR120 | Franking Credit | Y | IITR120 | Dividends - Franking credit |
| IITR119 | Franked Dividend | Y | IITR119 | Dividends - Franked amount |
| IITR118 | Unfranked Dividend | Y | IITR118 | Dividends - Unfranked amount |
| IITR1116 | Exploration credits for companies | Y | IITR395 | Other refundable tax offsets |
| IITR1130 | Listed investment company capital gain deduction | Y | IITR147 | Dividend deductions |

**Table 8: Exploration Credit data elements for apportioning**

\*The Other refundable tax offsets code (IITR396) will identify whether it is for exploration credits for companies

* 1. Managed Fund/Foreign source income Apportioning

Managed fund and foreign source income data apportioning follows a similar method to that used for bank interest and dividends.

Data can be identified by its payment type (IITR853) – UTD and AMT for managed funds and FSI for foreign source income.

The following elements are reportable for UTD and AMT only unless specified. These following elements need to be apportioned for managed funds before assignment to the IITR:

|  |  |  |
| --- | --- | --- |
| **Context Instance** | **SBR Pre-fill IITR Alias** | **SBR PIITR Label** |
| RP.{MFSeqNum} | IITR285 | Non Primary Production Income Amount |
| IITR243 | Primary Production - Net income from trusts |
| IITR246 | Primary Production - 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 Rental Affordability Scheme Tax Offset Amount |
| IITR311 | Net Capital Gains |
| IITR312 | Total Current Year CG Amount |
| IITR316 | Controlled Foreign Company Income Amount |
| IITR324 | Net foreign rent |
| IITR327 | Other Foreign Income Amount |
| IITR328 | Australian franking credits from a NZ franking company |
| IITR912 | Franking Credits Amount |
| IITR913 | TFN Withheld Credit Amount |
| IITR914 | Assessable foreign source income |
| IITR915 | Foreign Tax Offset Amount |
| IITR916 | Capital gains discounted method |
| IITR918 | Capital gains other method |
| IITR967 | Transferor trust income |
| IITR1118 | Other income |
| IITR1119 | Share of Foreign Resident Capital Gains Withholding credits |
| IITR1120 | Share of Early stage investor tax offset |
| IITR1121 | Share of Early stage venture capital limited partnership (ESVCLP) tax offset |
| IITR1122 | Attribution managed investment trust (AMIT) cost base net amount – excess |
| IITR1123 | Attribution managed investment trust (AMIT) cost base net amount - shortfall |
| IITR1117 | Exploration credits |

**Table 9: 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 9 |
| *[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** | **SBR PIITR Label** | **Requires apportioning?** | **SBR IITR Alias** | **SBR IITR Label** |
| IITR285 | Non Primary Production Income Amount | Y | IITR285 | Net non-Primary Production income/loss |
| IITR243 | Primary Production - Net income from trusts | Y | IITR243 | Share of net income from trusts |
| IITR246 | Primary Production - Other deductions | Y | IITR246 | Deductions relating to amounts shown at Distribution from partnerships and Share of net income from trusts |
| IITR265 | Other Deductions Amount | Y | IITR265 | 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" |
| IITR259 | Franked distributions from trusts | Y | IITR259 | Franked distributions from trusts |
| IITR268 | Credit Tax Withheld ABN Unquoted Amount | Y | IITR268 | Share of credit for tax withheld where Australian business number not quoted |
| IITR272 | Credit Tax Paid By Trustee Amount | Y | IITR272 | Share of credit for tax paid by trustee |
| IITR273 | Credit Foreign Resident Withholding Amount | Y | IITR273 | Share of credit for foreign resident withholding amounts (excluding capital gains) |
| IITR274 | National Rental Affordability Scheme Tax Offset Amount | Y | IITR274 | Share of National rental affordability scheme tax offset |
| IITR311 | Net Capital Gains | Y | IITR311 | Net capital gain |
| IITR312 | Total Current Year CG Amount | Y | IITR312 | Total current year capital gains |
| IITR316 | Controlled Foreign Company Income Amount | Y | IITR316 | CFC income |
| IITR324 | Net foreign rent | Y | IITR324 | Net foreign rent |
| IITR327 | Other Foreign Income Amount (UTD or FSI) | Y | IITR327 | Other net foreign source income |
| IITR328 | Australian franking credits from a NZ franking company | Y | IITR328 | Australian franking credits from a New Zealand franking company |
| IITR912 | Franking Credits Amount | Y | IITR120 | Dividends - Franking credit |
| IITR913 | TFN Withheld Credit Amount | Y | IITR121 | TFN amounts withheld from dividends |
| IITR914 | Assessable foreign source income (UTD or FSI) | Y | IITR320 | Assessable foreign source income |
| IITR915 | Foreign Tax Offset Amount (UTD or FSI) | Y | IITR331 | Foreign income tax offset |
| IITR967 | Transferor trust income | Y | IITR318 | Transferor trust income |
| IITR1118 | Other income | Y | IITR352 | Other Category 2 income |
| IITR1119 | Share of Foreign Resident Capital Gains Withholding credits | Y | IITR497 | Credit for foreign resident capital gains withholding amounts |
| IITR1120 | Share of Early stage investor tax offset | Y | IITR496 | Early stage investor tax offset |
| IITR1121 | Share of Early stage venture capital limited partnership (ESVCLP) tax offset | Y | IITR495 | Early stage venture capital limited partnership (ESVCLP) tax offset |
| IITR1122 | Attribution managed investment trust (AMIT) cost base net amount – excess | Y | Not applicable - not mapped on IITR |  |
| IITR1123 | Attribution managed investment trust (AMIT) cost base net amount - shortfall | Y | Not applicable - not mapped on IITR |  |
| IITR1117 | Exploration credits | Y | IITR395 | Other refundable tax offsets |

**Table 10: Pre-fill Managed Fund element to IITR mapping**

* 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** |
| IITR843 | Govt - Period From |
| IITR844 | Govt - Period To |
| 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 11: SBR PIITR elements populated for GOVT payments in 2017 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, 24V, 24Y and IT3 of the IITR in 2017.

See [Appendix A](#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 Label Mapping on IITR

In the 2017 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, for example, ‘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, IT3, 24V or 24Y. 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 A](#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)  **AND**  Assign PIITR *PAYGW – tax withheld* (IITR61) element amount to IITR Salary or wages tax withheld label (SBR alias IITR61)  **ELSE IF** the PIITR *Govt - Benefit Type Description* belongs to label 5 of the IITR (as shown in [Appendix A](#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)  **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)  **ELSE IF** PIITR *Govt - Benefit Type Description* belongs to label 6 of the IITR (as shown in [Appendix A](#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)  **AND**  Assign the PIITR *Govt – Tax Withheld Amount* (IITR850) to the IITR *Tax withheld from Australian Government pensions and allowances* field (SBR Alias: IITR88)  **ELSE IF** PIITR *Govt - Benefit Type Description* belongs to label 24V of the IITR (as shown in [Appendix A](#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 24 Other Income – Category 2 field - Label V (SBR Alias: IITR352CZF)  **ELSE IF** PIITR *Govt - Benefit Type Description* belongs to label 24Y of the IITR (as shown in [Appendix A](#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 24 Other Income – Category 1 field - Label Y (SBR Alias: IITR347CZD)  **ELSE**  The payment belongs to label IT3 of the IITR (as shown in [Appendix A](#AppC))  Assign the value in the PIITR *Govt – Tax Exempt Amount* (IITR852) element to the IITR *Tax-free government pensions* field (SBR Alias: IITR202) |

Table 12: Rules for pre-fill GOVT benefit IITR label assignment

* 1. Individual Non-Business Payment Summary (INB)

There are three types of INB payment summaries that could be returned in 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
* ‘009’ – Working holiday makers
  + 1. Salary and Wages

The 005 and 009 – 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** | **SBR IITR label** |
| --- | --- | --- | --- |
| IITR62 | PAYGW - Gross Payment | IITR62 | Gross income |
| IITR61 | PAYGW - Tax Withheld | IITR61 | Tax withheld |
| IITR65 | PAYGW - Total Allowance | IITR65 | Amount of allowances, earnings, tips, director's fees, etc |
| IITR817 | PAYGW - Reportable Fringe Benefits | IITR490 (Yes)  IITR491 (No) | Total reportable fringe benefits amount from employers exempt under section 57A |
| IITR1045 | Is the employer exempt from FBT under section 57A of the FBTAA 1986? | IITR490 (Yes)  IITR491 (No) | Total reportable fringe benefits amount from employers exempt under section 57A of the FBTAA 1986 |
| IITR819 | PAYGW - CDEP Payment | IITR86 | Australian Government allowances and payments like Newstart, Youth Allowance and Austudy payment |
| IITR820 | PAYGW - Lump Sum A | IITR68 | Lump sum for unused leave after 15/08/78 |
| IITR821 | PAYGW - Lump Sum B | IITR71 | 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 | Not applicable – not mapped to IITR (informational only) |  |
| IITR823 | PAYGW - Lump Sum E | IITR348 | Other income type - Category 1 - Amount |
| IITR69 | PAYGW - Lump Sum A Type | IITR69 | Lump sum payment type code box |
| IITR824 | PAYGW - Union / Professional Association Fees | IITR141 | Other work related expenses |
| IITR825 | PAYGW - Workplace Giving | IITR148 | Gifts or donations |
| IITR330 | PAYGW - Exempt Foreign Employment Income | IITR330 | Exempt foreign employment income |
| IITR203 | Target foreign income |
| IITR826 | PAYGW - Deductible amount of UPP of the annuity | Not applicable – not populated for Salary and Wages payment summaries |  |
| IITR827 | PAYGW - Other Income | Not applicable – not mapped on IITR (informational only) |  |
| IITR828 | PAYGW - Income Type DINB  (will contain value ‘005’) | Not applicable – not mapped on IITR (informational only) |  |
| IITR828 | PAYGW - Income Type DINB  (will contain value ‘009’) | IITR498 | Withholding payment income type |

Table 13: 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** | **SBR IITR label** |
| --- | --- | --- | --- |
| IITR62 | PAYGW - Gross Payment | IITR92 – once rule applied | Australian annuities and superannuation income streams Taxable component "Taxed element"  **Rule**:  PIITR element *PAYGW - Gross Payment* (IITR62) amount minus PIITR element *PAYGW - Deductible amount of UPP of the annuity* (IITR826) amount  Equals  *Australian annuities and superannuation income streams Taxable component "Taxed element"* amount (IITR92) |
| IITR61 | PAYGW - Tax Withheld | IITR91 | Australian annuities and superannuation income stream tax withheld |
| IITR65 | PAYGW - Total Allowance | Not applicable – not returned on a non-superannuation pension or annuity payment summary |  |
| IITR817 | PAYGW - Reportable Fringe Benefits | Not applicable – not returned on a non-superannuation pension or annuity payment summary |  |
| IITR1045 | Is the employer exempt from FBT under section 57A of the FBTAA 1986? | Not applicable – not returned on a non-superannuation pension or annuity payment summary |  |
| IITR819 | PAYGW - CDEP Payment | Not applicable – not returned on a non-superannuation pension or annuity payment summary |  |
| IITR820 | PAYGW - Lump Sum A | Not applicable – not returned on a non-superannuation pension or annuity payment summary |  |
| IITR821 | PAYGW - Lump Sum B | Not applicable – not returned on a non-superannuation pension or annuity payment summary |  |
| IITR822 | PAYGW - Lump Sum D | Not applicable – not returned on a non-superannuation pension or annuity payment summary |  |
| IITR823 | PAYGW - Lump Sum E | Not applicable – not returned on a non-superannuation pension or annuity payment summary |  |
| IITR69 | PAYGW - Lump Sum A Type | Not applicable – not returned on a non-superannuation pension or annuity payment summary |  |
| IITR824 | PAYGW - Union / Professional Association Fees | Not applicable – not returned on a non-superannuation pension or annuity payment summary |  |
| IITR825 | PAYGW - Workplace Giving | Not applicable – not returned on a non-superannuation pension or annuity payment summary |  |
| IITR330 | PAYGW - Exempt Foreign Employment Income | Not applicable – not returned on a non-superannuation pension or annuity payment summary |  |
| IITR826 | PAYGW - Deductible amount of UPP of the annuity | Not applicable – amount used to determine Gross payment amount assigned to AASIS taxable component (informational only) |  |
| IITR827 | PAYGW - Other Income | Not applicable – not returned on a non-superannuation pension or annuity payment summary |  |
| IITR828 | PAYGW - Income Type DINB  (will contain value ‘006’) | Not applicable – not mapped on IITR (informational only) |  |

Table 14: 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** | **SBR IITR label** |
| --- | --- | --- | --- |
| IITR73 | PAYGW – Date of payment | IITR73 | ETP Date of Payment |
| IITR76 | ETP Payment Code | IITR76 | ETP Code |
| IITR75 | PAYGW - EMP-Taxable- component | IITR75 | ETP Taxable component |
| IITR832 | PAYGW - EMP-Tax-free-component | Not applicable – not mapped to IITR |  |
| IITR74 | PAYGW - Tax Withheld | IITR74 | ETP Tax withheld amount |

Table 15: ETP payment summary mapping on IITR

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

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** | **SBR IITR label** |
| --- | --- | --- | --- |
| IITR92 | PAYGW - SPN-taxable-component-taxed-element | IITR92 | Australian annuities and superannuation income streams Taxable component "Taxed element" |
| IITR93 | PAYGW - SPN-taxable-component-untaxed-element | IITR93 | Australian annuities and superannuation income streams Taxable component "Untaxed element" |
| IITR94 | PAYGW - SPN-Lump-Sum-arrears-taxed-element | IITR94 | Australian annuities and superannuation income streams Lump sum in arrears "Taxed element" |
| IITR95 | PAYGW - SPN-Lump-Sum-arrears-untaxed-element | IITR95 | Australian annuities and superannuation income streams Lump sum in arrears "Untaxed element" |
| IITR833 | PAYGW - SPN-Lump-Sum-arrears-tax-free-element | Not applicable – not mapped on IITR |  |
| IITR166 | PAYGW - SPN-Tax offset amount | IITR166 | Australian superannuation income stream |
| IITR834 | PAYGW - SPN-tax-free-component | Not applicable – not mapped on IITR |  |
| IITR91 | PAYGW - Tax Withheld | IITR91 | Australian annuities and superannuation income stream tax withheld |

Table 16: AASIS 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 record is returned and the taxpayer is aged 60 or more on 1 July and receives an AASIS 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)

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

| **SBR PIITR Alias** | **SBR PIITR Label** | **SBR IITR alias assignment** | **SBR IITR label** |
| --- | --- | --- | --- |
| IITR102 | PAYGW - SLS- death benefit was made to a non-dependant | IITR102 | Australian superannuation lump sum payments - death benefit was made to a non-dependant |
| IITR951 | PAYGW - SLS- death benefit type | Not applicable – not mapped on IITR |  |
| IITR99 | PAYGW - SLS-taxable-component-taxed-element | IITR99 | Australian superannuation lump sum payments Taxable component "Taxed element" |
| IITR100 | PAYGW - SLS-taxable-component-untaxed-element | IITR100 | Australian superannuation lump sum payments Taxable component "Untaxed element" |
| IITR234 | PAYGW - SLS-tax-free-component | Not applicable – not mapped on IITR |  |
| IITR97 | PAYGW - Date of payment | IITR97 | Australian superannuation lump sum payments "Date of payment" |
| IITR98 | PAYGW - Tax Withheld | IITR98 | Australian superannuation lump sum payments "Tax withheld amount" |

Table 17: 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 1955) 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. Foreign employment income (FEI)

Foreign employment income payment summary data should be mapped as shown in the following table:

|  |  |  |  |
| --- | --- | --- | --- |
| **SBR PIITR Alias** | **SBR PIITR Label** | **SBR IITR alias assignment** | **SBR IITR label** |
| IITR320 | FEI - Gross Payment | IITR62/IITR329 | Gross income/ Net foreign employment income - payment summary |
| IITR331 | PAYGW-FEI-Foreign-Tax-Paid | IITR331 | Foreign income tax offset |
| IITR836 | PAYGW-FEI-Australian - Tax-Withheld | IITR61 | Tax withheld |
| IITR837 | PAYGW - Reportable Fringe Benefits | IITR490 (Yes)  IITR491 (No) | Total reportable fringe benefits amount from employers exempt under section 57A of the FBTAA 1986 |
| IITR1045 | Is the employer exempt from FBT under section 57A of the FBTAA 1986? | IITR490 (Yes)  IITR491 (No) |  |
| IITR838 | PAYGW - Reportable Employer Super Contributions | IITR201 | Reportable employer superannuation contributions |
| IITR839 | PAYGW - Lump Sum A | IITR68 | Lump sum for unused leave after 15/08/78 |
| IITR842 | PAYGW - Lump Sum A Type | IITR69 | Lump sum payment type code box |
| IITR840 | PAYGW - Lump Sum D | Not applicable – not mapped to IITR (informational only) |  |
| IITR841 | PAYGW - Lump Sum E | IITR348 | Other income type - Category 1 - Amount |
| IITR824 | PAYGW - Union / Professional Association Fees | IITR141 | Other work related expenses |
| IITR825 | PAYGW - Workplace Giving | IITR148 | Gifts or donations |

Table 8: PAYGW - FEI income and tax withheld amount IITR label assignment

* + 1. Personal Services income (PSI)

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

|  |  |  |  |
| --- | --- | --- | --- |
| **SBR PIITR Alias** | **SBR PIITR Label** | **SBR IITR alias assignment** | **SBR IITR label** |
| PSS31 | Gross payment for Attributed Personal Services Income | IITR112 | Attributed personal services income |
| IPSS32 | Tax withheld from attributed personal services income | IITR111 | Tax withheld from attributed personal services income |
| PSS20 | Gross payment for Voluntary agreement withholding | Not applicable – not mapped to IITR |  |
| IITR829 | Gross payment for Labour hire payments withholding | Not applicable – not mapped to IITR |  |
| IITR830 | Gross payment for other specified payments withholding | Not applicable – not mapped to IITR |  |
| PSS24 | Tax withheld for Voluntary agreement withholding | Not applicable – not mapped to IITR |  |
| PSS25 | Tax withheld for labour hire payments withholding | Not applicable – not mapped to IITR |  |
| IITR831 | PAYGW - Reportable Employer Super Contributions | IITR201 | Reportable employer superannuation contributions |

Table 19: PAYGW - PSI income and tax withheld amount IITR label assignment

* 1. Payment Summary Tax Withheld Amount Label Mapping

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 myTax 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.

* 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)  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)  **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)  **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) 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) 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) field  **AND**  Run rule 6  ELSE  Run 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)  **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)  **ELSE**  AssigntotalPIITR *PAYGW – tax withheld* (IITR61) value to *Tax withheld - lump sum payments in arrears* (IITR354)  **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)  **AND** Run rule 6  ELSE  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)  **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 20: Rules for pre-fill PAYGW - INB income and tax withheld amount IITR label assignment

* 1. Medicare Levy Surcharge (MLS) Data

The following MLS data is provided for the current year only:

* Health Insurer ID
* Health Insurer Name
* Membership Number
* Start and End dates for private health cover
* Health premiums eligible for rebate
* Australian government rebate received
* Health benefit code
* Type of policy

The period and appropriate level of private patient hospital cover and whether the taxpayer is liable for the MLS, is to be determined by the agent completing the return. In respect of whether the taxpayer has cover or not for the full year, if a tax agent is preparing the tax return, they will need to calculate the number of days based on the MLS start and end dates provided.

Where a taxpayer does not have Medicare Levy Surcharge data and they do not have private patient hospital cover and so may be liable for the MLS. No data will be provided for MLS for this taxpayer. However, if they have Ancillary cover (extras) they may be entitled to a PHI tax offset.

The pre-fill data that can be returned in the element IITR1095 is intended to be informational only, to inform the agent of the taxpayer’s prior year MLS situation. It is not recommended to automatically pre-fill this data to the current year label.

|  |  |  |  |
| --- | --- | --- | --- |
| **SBR PIITR Alias** | **SBR PIITR Label** | **SBR IITR alias assignment** | **SBR IITR label** |
| IITR180 | Health Insurer ID | IITR180 | Private health insurance - Health insurer ID |
| IITR871 | Health Insurer Name | Not applicable – not mapped on IITR |  |
| IITR181 | Health Membership Number | IITR181 | Private health insurance - Membership number |
| IITR873 | Policy Start Date | Not applicable – not mapped on IITR |  |
| IITR874 | Policy End Date | Not applicable – not mapped on IITR |  |
| IITR182 | Health Premiums Eligible for Rebate | IITR182 | Your premiums eligible for Australian Government rebate |
| IITR183 | Aust Govt Rebate Received | IITR183 | Your Australian Government rebate received |
| IITR184 | Health Benefit Code | IITR184 | Benefit Code |
| IITR1095 | PHI – Tax Claim Code | IITR185 | Tax Claim Code \* |

\*Based on prior year PHI - Tax Claim Code

* 1. CGT Share DisposalS 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.

CGT Share disposal data will be available through the Pre-fill response including transaction details of date of sale, number of shares and investors, Company Name, ASX Code and SRN or HIN. The purchase and sale $ values will not be available.

The Buyback Transaction Indicator will return a value of ‘B’ where the client has participated in a share buy-back event which may have resulted in a capital gains event.

* 1. CGT Real Property Transfers Data

New legislation requires the real property sales transactions that occurred in each State or Territory to be reported to the ATO with client and transaction identity information. Reports will be submitted electronically each quarter, by a single reporter for each State or Territory.

Property transfer data was previously provided quarterly from the State and Territory Titles Offices and Land Registries using formal notices issued under section 264 of the Income Tax Assessment Act 1936 and section 353-10 of Schedule 1 of the Taxation Administration Act 1953. This data will continue to be obtained and combined with new reported data.

CGT Real property transfer data will be pre-filled as information only where a possible CGT event has occurred.

CGT Real Property Transfers data will be available through the Pre-fill response including

* Contract Data
* Settlement Date
* Contract Consideration (Sale Price)
* Property Street Address Line 1
* Property Street Address Line 2
* Property Suburb, Town or Locality
* Property State or Territory
* Property Postcode
* Main Residence indicator

The Main Residence indicator will identify records that the ATO believes was a transfer of a taxpayer’s main residential property. Where this indicator is ‘Y’, Software Developers should provide an informational message that there may not be a CGT obligation for that property if it was their primary place of residence.

A ‘More data exists’ indicator will be set when there are more than 5 records.

* 1. Taxable payment Annual Report (TPAR) 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.

All TPAR data will be available through the Pre-fill response including the gross, total withheld and total GST amounts.

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

* 1. Employee Share Scheme data

An employee share scheme (ESS) is a scheme under which shares, stapled securities, or rights to acquire 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 includes

* the reporting party details (name and ABN),
* plan reference number,
* discount amounts from taxed upfront and deferral schemes,
* TFN amounts withheld from discounts, and
* discount amounts on interests acquired pre 1 July 2009 with a ‘cessation time’ during the current financial year,
* discount amounts Assessable or Gross Value.

If the discount amounts, applicable to an employee, have been reduced on a pro rata basis in consideration of:

* The employee being a foreign resident or temporary resident for **tax purposes** and they spent time working in a foreign country; or
* ESS interests being acquired pre-1 July 2009 and a cessation time occurred during the financial year and the employee spent time in foreign employment

then the ‘A’ (Assessable) value will be returned. (There are limited circumstances where this reduction is available. Please refer to the residency pages on [ato.gov.au](https://www.ato.gov.au/Individuals/International-tax-for-individuals/In-detail/Residency/).) Otherwise the ‘G’ (Gross) value will be returned, indicating the discounts actually received by the employee are being reported, regardless of a period of overseas employment (if any).

Software developers should consider whether an informational message for tax agents would be beneficial where an A or G indicator is returned by the SBR pre-fill message response. See IITR1134 Table 21.

Employee Share Scheme data should be mapped as shown in the following table:

| **SBR PIITR Alias** | **SBR PIITR Label** | **SBR IITR alias assignment** | **SBR IITR label** |
| --- | --- | --- | --- |
| IITR919 | ESS - Date information received | Not applicable - not mapped on IITR |  |
| IITR921 | Employer Name | Not applicable - not mapped on IITR |  |
| IITR922 | Employer ABN | Not applicable - not mapped on IITR |  |
| IITR927 | Account Holding Number | Not applicable - not mapped on IITR |  |
| IITR928 | Plan Reference Number | Not applicable - not mapped on IITR |  |
| IITR123 | Discount Taxed Up front Eligible Reduction Amount | IITR123 | Discount from taxed upfront schemes - eligible for reduction |
| IITR124 | Discount Taxed Upfront Not Eligible Reduction Amount | IITR124 | Discount from taxed upfront schemes - not eligible for reduction |
| IITR125 | Discount Deferral Schemes Amount | IITR125 | Discount from deferral schemes |
| IITR126 | Assessable Discount Shares Acquired Amount | IITR126 | Discount on ESS Interests acquired pre 1 July 2009 and 'cessation time' occurred during financial year |
| IITR128 | TFN Withheld Amount | IITR128 | ESS TFN amounts withheld from discounts |
| IITR1134 | Discount Amounts are Assessable or Gross Value  Value = **Assessable**   * ‘These amounts have been adjusted to exclude foreign service period’   Value = **Gross**   * ‘These amounts have not been adjusted to exclude foreign service period | Not applicable - not mapped on IITR | Not applicable - not mapped on IITR |

Table 21: ESS IITR label assignment

A value of “-9999999999” will be returned where the Reporting Party ABN (IITR922) has been reported as a blank. This Reporting Party ABN will need to be displayed as a blank in the BMS.

* 1. More Data Exists Indicators

In a 2017 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 summaries for the remaining record. The additional data is unable to be retrieved through additional 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/Using-the-Tax-Agent-Portal/Portal-reports/Pre-filling-service/Pre-filling-reports-2007-2016/).

* 1. Net farm management deposits or repayments

Farm management deposits (FMD) are a risk-management tool to help farmers deal with uneven income, which is common in agriculture because of natural disasters, climate and market variability.

Primary producers under the FMD scheme are able to:

* make farm management deposits
* claim a tax deduction for FMDs made in the income year provided the FMD is not withdrawn within 12 months.

A new field, interest offset account; will be available for pre-filling in 2017. All existing FMD data except the date available for pre-filling will continue to be provided in 2017 Pre-fill response. No apportioning will be required for FMD data.

* 1. Partnership returns Statement of Distribution data

Statement of distribution (SoD) information reported by partnerships through the partnership tax return will be available for pre-filling in the investor's individual tax return.

Partnership data will share some fields with the managed funds data (IITR268, IITR912, IITR328, IITR274 and IITR913).

Net financial investment loss and Net rental property loss amount will not be available through the SBR call in 2017. These amounts can be obtained from the tax agent portal pre-filling report.

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **SBR Pre-fill IITR Alias** | **SBR PIITR Label** | **Requires apportioning?** | **SBR IITR Alias** | **SBR IITR Label** |
| IITR1002 | Primary Production - Distribution from partnerships | Y | IITR242 | Distribution from partnerships |
| IITR1003 | Distribution from partnerships, less foreign income | Y | IITR252 | Distribution from partnerships less foreign income |
| IITR1052 | Credit Tax Withheld ABN Unquoted Amount | Y | IITR268 | Share of credit for tax withheld where Australian business number not quoted |
| IITR1053 | Franking Credits Amount | Y | IITR269 | Share of franking credit from franked dividends |
| IITR1058 | Australian franking credits from a NZ franking company | Y | IITR328 | Australian franking credits from a NZ franking company |
| IITR1055 | National Rental Affordability Scheme Tax Offset Amount | Y | IITR274 | National Rental Affordability Scheme Tax Offset Amount |
| IITR1054 | TFN Withheld Credit Amount | Y | IITR270 | Share of credit for TFN amounts withheld from interest, dividends and unit trust distributions |
| IITR1004 | Franked distributions from partnerships | Y | IITR252 | Distribution from partnerships less foreign income |
| IITR1059 | Share of exploration credits | Y | IITR395 | Other refundable tax offsets |
| IITR1001 | Share of partnership 'net small business income' | Y | IITR558 | Partnership share of 'net small business income' less deductions attributable to that share |
| IITR1057 | Share of credit for amounts withheld from foreign resident withholdings | Y | IITR273 | Share of credit for amounts withheld from foreign resident withholdings |
| IITR1056 | Credit for TFN Amounts Withheld from Payments from Closely Withheld Trusts | Y | IITR271 | Credit for TFN Amounts Withheld from Payments from Closely Held Trusts |

**Table 22: Partnership Returns IITR label assignment**

* 1. Foreign Source Income data

Foreign source income (FSI) data reported through the Annual investment income report (AIIR) will be available for pre-filling from 2017.

The following elements are reportable for FSI only unless specified. These following elements need to be apportioned before assignment to the IITR:

| **SBR Pre-fill IITR Alias** | **SBR PIITR Label** | **Requires apportioning?** | **SBR IITR Alias** | **SBR IITR Label** |
| --- | --- | --- | --- | --- |
| IITR1061 | Company Name |  | Not applicable - not mapped on IITR |  |
| IITR1062 | Date Information Received |  | Not applicable - not mapped on IITR |  |
| IITR1063 | Account-Identifier |  | Not applicable - not mapped on IITR |  |
| IITR1064 | Account Name |  | Not applicable - not mapped on IITR |  |
| IITR1065 | Number of Investors |  | Not applicable - not mapped on IITR |  |
| IITR1066 | Assessable Foreign Income Amount | Y | IITR320 | Assessable foreign source income |
| IITR1067 | Other Net Foreign Source Income | Y | IITR327 | Other net foreign source income |
| IITR1068 | Australian franking credits from a NZ franking company | Y | IITR328 | Australian franking credits from a New Zealand franking company |
| IITR1069 | Foreign Tax Offset Amount | Y | IITR331 | Foreign income tax offset |

**Table 23: Foreign source income data IITR label assignment**

* 1. Pay as you go instalments

PAYG instalments are incremental amounts paid towards an expected end of year income tax liability.

The pre-fill response will provide a quarterly amount for the first (IITR889), second (IITR890), third (IITR891) and fourth (IITR892) quarter and the status of the instalment will be displayed. Valid statuses include “NOT APPLICABLE”, “OUTSTANDING”, “UNPROCESSED”, “DESPATCHED” and “REVISED”.

The total amount of instalments will be the sum of the instalments for each quarter where an amount is available. The total amount displayed represents the calculated liability, regardless of payment.

* 1. Low rate cap

The 2017 pre-fill response will provide the low rate cap (LRC) year (IITR893) and amount (IITR894) for any prior years up to a maximum of five immediate prior years for example, for 2017; the valid years would be 2016, 2015, 2014, 2013, and 2012. A low rate cap amount may not be available for each of the years.

LRC amounts are to be totaled to give the accumulative low rate cap.

Where the accumulative low rate cap is less than the LRC threshold ($195,000 in 2017), the LRC amount for each year and the total amount should be displayed.

Where the accumulative low rate cap is greater than the LRC threshold, no LRC amounts should be displayed. Instead, a message to advise the client has exceeded the low rate cap should be provided.

* 1. Income averaging data

In the 2017 Pre-fill IITR response, income averaging data for primary producers and special professionals will need to be provided.

Primary producers -

Income averaging data for primary producers is displayed for up to five years immediately prior to the current year (2016, 2015, 2014, 2013 and 2012 in the 2017 response). The data required to be returned;

* The averaging income year (IITR4895)
* The basic taxable income for the corresponding income year (IITR4896)

Special professionals -

Income averaging data for special professionals is displayed for up to five years immediately prior to the current year (2016, 2015, 2014, 2013 and 2012 in the 2017 response). The data required to be returned;

* The averaging income year (IITR4897)
* Where the taxpayer was an Australian resident for taxation purposes in the year before professional year 1, the taxable professional income (TPI) for the corresponding income year (IITR4335)
  + the average of the taxable professional income (ATPI) for the preceding years where averaging applies –
    - 1/3 (third) of the TPI for professional year 1, if 1 record
    - 1/4 (quarter) of the sum of the TPI for each of professional years 1 and 2, if 2 records
    - 1/4 (quarter) of the sum of the TPI for each of professional years 1, 2 and 3, if > 2 records
* Where the taxpayer was a foreign resident for taxation purposes in the year before professional year 1, the taxable professional income for the corresponding income year (IITR4335)
  + the ATPI for the preceding years where averaging applies –
    - The TPI for the relevant year, if <2 records
    - 1/2 (half) of the sum of the TPI for each of professional years 1 and 2, if 2 records
    - 1/3 (third) of the sum of the TPI for each of professional years 1, 2 and 3, if 3 records

## Income contingent loan debts

In the 2017 Pre-fill IITR response, repayable amounts for income contingent loan debts will need to be provided where data exists.

The income contingent loan debts consist of the repayable amounts for:

* HELP - higher education loan program debt balance
* SFSS - student financial supplement scheme debt balance
* Trade Support Loan (TSL) amount
* Student Start-up Loan (SSL) amount
* ABSTUDY Student Start-up Loan (SSL) amount
* TSL amounts will only be provided for the years 2015 onwards.
* SSL and ABSTUDY SSL amounts will only be provided for the years 2016 onwards

## ATO Interest

From 1 July 2015, we simplified the reporting of GIC, SIC and LPI. You can either rely on the pre-fill information or manually calculate the interest deductions and income. Refer to [Calculating ATO Interest](https://www.ato.gov.au/prefillingcalculatingatointerest) for further information and any ATO interest issues.

The ATO interest data should be mapped as shown in the following table and as per the subsequent rule in Table 25:

| **SBR PIITR Alias** | **SBR PIITR Label** | **SBR IITR alias assignment** | **SBR IITR label** |
| --- | --- | --- | --- |
| IITR859 | IOP Amount | ITR115 | Gross interest |
| IITR860 | IEP Amount | ITR115 | Gross interest |
| IITR861 | DRI Amount | ITR115 | Gross interest |
| IITR862 | GIC SIC LPI Credit Amount | IITR348 | Other income type - Category 1 - Amount |
| IITR863 | GIC SIC LPI Debit Amount | IITR149 | Cost of managing tax affairs |
| IITR864 | Exclusion reason code.  Code returned is **D** when exclusion reason code exists. | Not applicable – not mapped in IITR |  |

**Table 24: ATO Interest IITR label assignment**

The rule and conditions below should be applied when the GIC, SIC and LPI amount equals $0 and the exclusion reason code equals D is returned by the SBR pre-fill message response:-

| **Rule** | **Condition** |
| --- | --- |
| 1. | *Client must manually calculate the GIC SIC LPI Credit Amount IITR862 when exclusion reason code (IITR864) equals* ***D****:*  **IF** the 2017 Pre-fill response provides a:-  GIC SIC LPI Credit Amount = 0  **AND**  Exclusion reason code = D  **THEN**  This client has a GIC SIC LPI Credit amount. The GIC SIC LPI Credit amount has not been pre-filled for this client and MUST be manually calculated. The simplified method is available. Refer to [Calculating ATO Interest](https://www.ato.gov.au/prefillingcalculatingatointerest) for further information.  *Client must manually calculate the GIC SIC LPI Debit Amount IITR863 when exclusion reason code (IITR864) equals D:*  **IF** the 2017 Pre-fill response provides a:-  GIC SIC LPI Debit Amount = 0  **AND**  Exclusion reason code = D  **THEN**  This client has a GIC SIC LPI Debit amount. The GIC SIC LPI Debit amount has not been pre-filled for this client and MUST be manually calculated. The simplified method is available. Refer to [Calculating ATO Interest](https://www.ato.gov.au/prefillingcalculatingatointerest) for further information. |

**Table 25: Rules for GIC, SIC, LPI amount when exclusion reason code equals D**

* 1. myDeductions

The ATO pre-fill system provides data that taxpayers have entered into the *myDeductions* tool of the ATO app. Clients are able to record expenses incurred for the year and upload it to the ATO. Where the client has chosen to upload the *myDeductions* data to the ATO this will be provided in the pre-fill system for agents. Clients are also able to provide agents with the detail of their expenses from the app directly.

The following *myDeductions* fields can be returned in the pre-fill service

| **SBR PIITR Alias** | **SBR PIITR Label** | **Maximum number of records returned** |
| --- | --- | --- |
| IITR972 | Work Related Car Expenses Description | 10 vehicles  Only most recent logbook percentage pre-filled |
| IITR974 | Work Related Car Expenses Business Kilometres Travelled |
| IITR975 | Work Related Car Expenses Percentage of Business Use Amount |
| IITR976 | Work Related Car Expense Total Logbook Expenses |
| IITR977 | Work Related Travel Description | 20 instances  Mixture of deductions and vehicles |
| IITR136 | Work Related Travel Amount |
| IITR979 | Work Related Clothing Expenses Claim Type | 20 instances |
| IITR137 | Work Related Clothing Expenses Amount |
| IITR983 | Work Related Self Education Expenses Description | 20 instances |
| IITR1133 | Work Related Self Education Category Type |
| IITR139 | Work Related Self Education Expenses Amount |
| IITR987 | Work Related Self Education Car Expenses Description |
| IITR988 | Work-related Self-Education Car Expenses Percentage of use instance |
| IITR990 | Work Related Self Education Car Expenses Kilometres Travelled |
| IITR991 | Work Related Self Education Car Expenses Total Logbook Expenses |
| IITR992 | Other Work Related Expenses Description | 50 instances |
| IITR141 | Other Work Related Expenses Amount |
| IITR995 | Gifts or Donations Description | 20 instances |
| IITR148 | Gifts or Donations Amount |
| IITR997 | Cost of Managing Your Tax Affair Description | 20 instances |
| IITR149 | Cost of Managing Your Tax Affairs Amount |
| IITR1099 | Interest Deduction Description | 20 instances |
| IITR1100 | Interest Deduction Amount | 20 instances |
| IITR1102 | Dividend Deduction Description | 20 instances |
| IITR1103 | Dividend Deduction Amount | 20 instances |
| IITR1105 | Other Deductions Election Expenses Amount | Not a repeating field |
| IITR1107 | Other Deduction Claim Type | 100 instances |
| IITR1108 | Other Deductions Amount | 100 instances |
| IITR1109 | Other Deductions Description of Claim | 100 instances |
| IITR1110 | Other Business Income Amount | Not a repeating field |
| IITR1111 | Motor Vehicle Expenses Amount | Not a repeating field |
| IITR1115 | Motor Vehicle Expenses Type | Not a repeating field |
| IITR1113 | Repairs and Maintenance Amount | Not a repeating field |
| IITR1114 | All other expenses amount | Not a repeating field |

**Table 26: myDeduction labels**

* 1. Prior year individual tax return data

The ATO pre-fill system provides some of the immediate prior year individual tax return data to taxpayers as a prompt to remind clients of the information they submitted in their previous tax return; thereby acting as a reminder of what they may need to include when completing their tax return in the current year.

* + 1. Rental property details from the prior year rental property schedule

The following rental property data is provided from the prior year Rental Property Schedule:

* Rental Property Address Line 1
* Rental Property Address Line 2
* Rental Property Suburb/town
* Rental Property Postcode
* Rental Property State
* Date property first earned rental income

The rental property addresses passed are as provided by the client in their prior year rental property schedule even where the address may be invalid or incomplete.

* + 1. Business Income and Expenses - Closing stock amounts carried forward to next income year

Providing the total closing stock amount from the 2016 individual tax return will assist in completing the total opening stock amount label in the current 2017 year individual tax return.

The 2017 total opening stock amount must equal the 2016 total closing stock amount. The 2016 total closing stock amount must be mapped to the 2017 total opening stock label.

The closing stock amount in the following table is to be mapped to the Opening stock label as follows:

| **SBR PIITR Alias** | **SBR PIITR Label** | **SBR IITR alias assignment** | **SBR IITR label** |
| --- | --- | --- | --- |
| IITR960 | Closing Stock Balance | IITR450 | Opening Stock |

**Table 27: 2016 closing stock amount** **mapped to 2017 opening stock** **IITR label assignment**

* + 1. CGT Losses Carry Forward

The *Net capital losses carried forward to later income years* amount provided from the immediate prior year individual tax return will assist in calculating the current year net capital gain or net capital loss. Any unapplied net capital losses not yet used to reduce a capital gain in the current income year can be carried forward to later income years.

| **SBR PIITR Alias** | **SBR PIITR Label** | **SBR IITR alias assignment** | **SBR IITR label** |
| --- | --- | --- | --- |
| IITR313 | CGT Losses Carry Forward | IITR313 | Net capital losses carried forward to later income years |

**Table 28: 2016 CGT Losses Carry Forward IITR label assignment**

* + 1. Medicare Levy Surcharge (MLS) Data

The PHI – Tax Claim Code (IITR1095) that can be returned for PHI and MLS is intended to be informational only, to inform the agent of the taxpayer’s prior year MLS situation.

* 1. Seniors and Pensioners tax offset (includes self-funded retirees)

Taxpayers who meet certain criteria may be entitled to the Seniors and Pensioners Tax Offset (SAPTO) which is shown at Label T1 on the IITR. The ATO pre-fill system provides data to alert the tax agent of the taxpayer’s possible entitlement to the Seniors and Pensioners Tax Offset (SAPTO) but does not imply that the taxpayer is definitely entitled to the tax offset.

The rules and conditions below may be applied to assist in determining possible eligibility for SAPTO returned by the SBR pre-fill message response if Condition 1 has been met, Condition 2 does not have to be met. As these are not the complete set of rules and conditions, refer to [Senior Australians](https://www.ato.gov.au/individuals/income-and-deductions/offsets-and-rebates/senior-australians) on the ATO Website for full details on determining eligibility to the Seniors and Pensions tax offset to complete the individual tax return.

| **Rule** | **Condition** |
| --- | --- |
|  | Clients may be eligible for the SAPTO:  **IF** the Pre-fill response provides an Australian government pension or allowance declared at Label 6 on the IITR;  See [Appendix A](#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. |
|  | Clients may be eligible for the SAPTO:  **IF** the Pre-fill response does not provide an Australian government pension or allowance declared at Label 6 on the IITR;  **And**  For 2017 the taxpayer’s date of birth >= 65 on or before 30.06.1952 |

**Table 29: SAPTO Rules**

# Appendix A – Government Benefit Payment Label Assignment

The list of government benefits to IITR label provided below is valid for 2017 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 30: Income – Salary and wages payment field mapping

## Australian Government allowances and payments (Label 5)

| **Benefit Type Code** | Govt - Benefit Type Description (IITR848) | **Payment body** |
| --- | --- | --- |
| 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 Circumstances 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 Scheme | 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 |
| TEA | Taxable VCES Payment | DVA |
| TME | Taxable MRCA Education All | DVA |
| WDA | Widow Allowance - Taxable pay | DHS |
| YAL | Youth Allowance (YA) | DHS |
| YTA | Youth Training Allowance | DHS |
| Y09 | Disaster Recovery Allowance | DHS |
| Y10 | Ex gratia Income Support Allowance New South Wales October 2013 | DHS |
| Y22 | Ex gratia Income Support Allowance - Queensland Tropical Cyclone Ita April 2014 | DHS |
| Y24 | Ex gratia Income Support Allowance - South Australia Bushfires January 2015 | DHS |
| Y25 | Ex gratia Income Support Allowance - Tropical Cyclone Marcia - Queensland- February 2015 | DHS |
| Y51 | Ex gratia Income Support Allowance - Tropical Cyclone Olwyn -Western Australia - March 2015 | DHS |
| Y52 | Ex gratia Income Support Allowance - NSW East Coast Storms and Flooding - April 2015 | DHS |
| Y58 | Ex gratia Disaster Recovery Allowance – Tropical Cyclone Debbie, March 2017 | 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 |
| Z25 | Disaster Recovery Allowance | DHS |
| Z51 | Disaster Recovery Allowance | DHS |
| Z52 | Disaster Recovery Allowance | DHS |
| Z53 | Disaster Recovery Allowance | DHS |
| Z54 | Disaster Recovery Allowance Tropical Cyclone Debbie, March 2017 | DHS |

Table 31: 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 32: 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 |
| 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 |
| WFA | Wife (AGE) | DHS |
| WFD | Wife (DSP) | DHS |

Table 33: Australian Government Tax-free pensions and allowances field mapping

## other income – (Label 24Y)

| **Benefit Type Code** | Govt - Benefit Type Description (IITR848) | **Payment body** |
| --- | --- | --- |
| BSW | BSWAT lump sum in arrears | DHS |

Table 34: Other Income 24Y field mapping

## other income – (Label 24V)

| **Benefit Type Code** | Govt - Benefit Type Description (IITR848) | **Payment body** |
| --- | --- | --- |
| Y53 | Income Recovery Subsidy | DHS |
| Y54 | South Australia Pinery Bushfire – November 2015 | DHS |
| Y55 | Western Australia Waroona Bushfire, January 2016 | DHS |
| Y56 | NSW East Coast Storms and Floods - June 2016 | DHS |
| Y57 | Tasmania East Coast Storms and Floods – June 2016 | DHS |

Table 35: Other Income 24V field mapping