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| Standard Business Reporting  Australian Taxation Office -  Pre-fill Individual Income Tax Return 2019 (PIITR.0006)  Business Implementation Guide  Date: 22 August 2019  Final | |
|  | | |
| This document and its attachments are **Unclassified** |  | |
|  | For further information or questions, contact the SBR Service Desk at [SBRServiceDesk@sbr.gov.au](mailto:SBRServiceDesk@sbr.gov.au) or call 1300 488 231. International callers may use +61-2-6216 5577 | |

VERSION CONTROL

|  |  |  |
| --- | --- | --- |
| **Version** | **Release date** | **Description of changes** |
| 2.1 | 22/08/2019 | Endorsed for publishing;   * Updated link at 4.1.2 * Removed audience context |
| 2.0 | 11/07/2019 | Endorsed for publishing. Changes include;   * Updating welfare codes * Clarification of Private patient hospital cover commencement and finalisation |
| 1.0 | 12/04/2019 | Endorsed for publishing. Changes include;   * Changes to 2019 service * including Single Touch Payroll implications |

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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 electronic messaging service 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 2019 SBR ebMS3 Pre-fill requests only.

* 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 for example SBR Web Service Implementation Guide
* ATO Common Business Implementation Guide
* ATO SBR Service Registry
* Validation rules
* Message information for example Message Structure Table, and
* Test information for example Conformance suites.

For more information refer to the SBR Logical Artefact 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 |
| ASX | Australian Stock Exchange |
| ATO | Australian Taxation Office |
| BMS | Business Management Software |
| CDEP | Community Development Employment Project |
| CFC | Controlled Foreign Company |
| CG or 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 – decommissioned for lodgment.  (for full definition please see the [SBR glossary](http://www.sbr.gov.au/software-developers/developer-tools/glossary)) |
| ESS | Employee Share Scheme |
| ESIC | Early Stage Innovation Company |
| 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 |
| FHSS | First Home Super Saver (FHSS) Scheme |
| 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 |
| MRCA | Military Rehabilitation and Compensation Act |
| NZ | New Zealand |
| PAYGI | Pay as you go instalments |
| PAYGW | Pay as you go withholding |
| PHI | Private Health Insurance |
| PII | Path Internship Incentive |
| PIITR | Pre-fill Individual Income Tax Return |
| PP | Primary Production |
| PSAR | Payment Summary Annual Reports |
| PSCD | Personal Superannuation Contribution Deduction |
| PSI | Personal Services Income |
| 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 |
| STP | Single Touch Payroll |
| TAP | Tax Agent Portal  (for full definition please see the [SBR glossary](http://www.sbr.gov.au/software-developers/developer-tools/glossary)) |
| TBC | Transfer Balance Cap |
| TFN | Tax File Number |
| TPAR | Taxable Payment Annual Report |
| TSL | Trade Support Loan |
| TVP | Taxable Veteran Payment |
| UPP | Undeducted Purchase Price |
| UTD | Unit Trust Distribution |
| VCES | Veterans' Children Education Scheme |

* 1. Table 1: Glossary Changes to Pre-Fill for 2019 Response

Fields for the following data items have been expanded or included.

* For the 2019 Individual Tax Return a number of deduction pre-fill elements will need to be mapped into the new Deductions (DDCTNS) schedule (for example myDeductions data)
* For the 2019 Individual Tax Return a number of INB Payment Summary elements will be changed to suit STP reporting as follows:
* A new finalised indicator has been added with new messaging requirements
* A change to the Amendment Code
* Certain descriptions have changed for payment summary data
* Personal Superannuation Contribution Deductions – new section and data
* Business transactions – new section, data and messaging
* Income contingent loan debts – new messaging
* First Home Super Saver (FHSS) scheme new section and data Private health insurance (PHI) data for medicare levy surcharge (MLS) and PHI tax offset - new messaging
* myDeductions – Cost of managing tax affairs label has been split into two new categories
  + Litigation costs
  + Other expenses incurred in managing your tax affairs
* Appendix A : Government Benefit Payment Label Assignment
  + new FHL payment code, description and mapping
  + DAP - description updated
  + Department name changed – Department of Jobs and Small Business (previously Department of Employment)
  + Low Rate Cap – Threshold has been increased to $205,000

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

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. The Pre-fill interaction (Pre-fill) allows authorised tax agents using SBR-enabled software to retrieve a taxpayer’s ATO and third party data electronically. The Pre-fill response will return the same data as that provided in the *myTax* pre-fill service including any *myDeductions* data uploaded to the ATO.

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



Figure 1: SBR interactions and IITR lodgment business process

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

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 contribute to a more complete, 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** |
| LDGLST (IT Lodgment Status) | *LDGLST.List* | Request the list of a client’s expected and received lodgments | 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 |
| IITRPRFL | *IITRPRFL.Get* | Request Profile Compare response message from the ATO | Y | N | Y |
| 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** |
| --- | --- | --- |
| *LDGLST.list* | N | Y |
| *IITR.Prefill* | N | Y |
| *IITR.Prelodge* | N | Y |
| *IITR.Lodge* | N | Y |
| *IITRPRFL.Get* | N | Y |
| *ELStagFormat.Lodge* | N | Y |

Table 2: Channel availability of IITR lodgment interactions

1. Authorisation
   1. Intermediary Relationship

The SBR services an intermediary, such as a tax agent can use 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

Currently, 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** |
| --- | --- | --- | --- | --- | --- | --- |
| LDGLST  (Lodgment List) | *LDGLST.list* | Request the list of a client’s expected and received lodgments | ✓ |  |  |  |
| **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 | ✓ |  |  |  |
| IITRPRFL | *IITRPRFL.Get* | Request Profile Compare response message from the ATO | ✓ |  |  |  |
| 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** |
| Lodgment List (LDGLST) | View client reports  *Client.LodgmentCalendar.View* |
| IITR (*IITR.Prefill*) | Individual Income Tax Return   * *Prepare* check box |
| IITR (*IITRPRFL.Get*) | Individual Income Tax Return   * *Lodge* check box |
| IITR (*IITR.Prelodge* and *IITR.Lodge*) | Individual Income Tax Return   * *Lodge* check box |
| ELStagFormat | **Not applicable** |

Table 4: Access Manager Permissions

1. Constraints and Known Issues

**Important 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, that is the taxpayer has to correct the error with the entity that provided the ATO with the pre-fill data.

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.

Pre-fill information matching is an automated process and relies on the third party source data having a high quality match characteristic with the taxpayer record before it is included in the pre-fill data set. Data passed to the ATO by third parties with a low match characteristic will not be included pre-fill data set.

* 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 *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/In-detail/Pre-filling-reports/). |
|  | The *IITR.Prefill* interaction will only provide STP record finalisation data for 2019 and onwards. Where a STP record is flagged as unfinalised, the pre-fill data for that STP record should be displayed as informational only and should not be mapped into the IITR. |
|  | Third party pre-fill data availability commences early July for the previous reporting period with most data being available by the end of July. The ATO pre-fill availability website shows when data is available from government agencies, private health funds, financial institutions and companies.  Data supplied must have a high-quality match to a taxpayer’s record to be included.  <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 – current year tax offset amount * Taxpayer proportion of Share of Early stage venture capital limited partnership – current year tax offset amount * 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 * ESIC – 20 * TPAR – 20 * PSCD – 25 (DDCTNS schedule) * BTTPS – 40   In a 2019 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 records. 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. |
|  | 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 - that is delayed refund interest, interest on overpayments, or interest on early payments paid to them during the financial year. For issues with a change in residency status part way through a year, see [Known Issues](#KnownIssues). * 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 share 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 that 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 that 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 example:   * 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).   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 duplication exists between the client’s *myDeductions* and the pre-fill service. |
|  | 2017 and prior data discrepancies between SBR pre fill service and Tax Agent Portal report | The following data will be unavailable through SBR prefill for 2017 and prior years (2018 has been updated as referenced below):  Payment Summary contexts will differ (refer to previous 2017 prefill BIG). This may cause mis-alignment in ABN when multiple payment summary types are received for the same year  Non-Superannuation pension or annuity payments Untaxed Element    Personal Services Income |
|  | Prior year deduction and income amounts are not available through SBR prefill service | This data was only available through the TAP Pre-fill report. This data can now also be sourced from Online Services for Agents and will show prior year deduction data back to 10 years. |
|  | High quality matching needed to link to the taxpayer record | Data with a low quality data-match character (for example incomplete or different name, address and/or TFN) or data that fails integrity checks will not be matched and will not be included in the pre-fill data set. |
|  | Changes in residency status may impact the pre-filling of interest paid by the ATO. | ATO interest reported is based on the client’s residency status at financial year end. You may need to adjust interest totals for delayed refund interest, interest on overpayments, or interest on early payments data if the client changed residency status during the year.  Please see section 5.42 and refer to [Calculating ATO Interest](https://www.ato.gov.au/prefillingcalculatingatointerest) forrecurring issues**.** |
|  | Certain Centrelink payments are not available through SBR prefill service | Dad and partner pay (DAP) and Parental Leave Pay (PPL) payments are currently not being returned through the SBR prefill service. We are currently working on a solution. At this stage this data is only available through the TAP Pre-fill report. |

**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 myTax Pre-filling service including data from myDeductions.

Known issues for 2019 requests that 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.0006 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 value entered on the IITR from pre-fill data. The guidance provided below does not indicate that the ATO expects the amount on the IITR to be the default calculation. This will need to be determined by the tax agent and taxpayer before lodgment.

* 1. Bank interest 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. The elements not listed in the table below under Context RP.{BISeqNum} are information only. The remaining elements listed are to be mapped as follows:

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

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

For Alias IITR 1152 ‘Possibly incorrect interest income in prior year’ refer to *Prior Year Individual Tax Return Data* section - *Interest and/or Dividend Indicator* for informational message requirements.

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

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. The elements not listed in the table below under Context RP.{DivSeqNum} are information only. The remaining elements listed are to be mapped as follows:

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

**Table 8: Dividend data elements for apportioning**

For Alias IITR1153 ‘Possibly incorrect dividend income in prior year‘ Refer to *Prior Year Individual Tax Return Data* section - *Interest and/or Dividend Indicator* for informational message requirements.

* 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) – Unit Trust and Attribution Managed Trust for managed funds and Foreign Source Income for foreign source income.

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 Amount |
| 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 Income Amount |
| 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 - Current year tax offset |
| IITR1121 | Share of Early stage venture capital limited partnership (ESVCLP) - Current year 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. The elements not listed in the table below under Context RP.{MFSeqNum}, RP.{MFSeqNum}.LimitedPartners and RP.{MFSeqNum}.Investor are information only. The remaining elements listed are to be mapped as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **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 Amount | 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 | 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 Income Amount | Y | IITR320 | Assessable foreign source income |
| IITR915 | Foreign Tax Offset Amount | Y | IITR331 | Foreign income tax offset |
| IITR967 | Transferor trust income | Y | IITR318 | Transferor trust income |
| IITR1118 | Other income | Y | IITR565 | Other Category 3 income |
| IITR1119 | Share of Foreign Resident Capital Gains Withholding credits | Y | IITR497 | Credit for foreign resident capital gains withholding amounts |
| IITR1121 | Share of Early stage venture capital limited partnership (ESVCLP) - Current year tax offset | Y | IITR495 | Early stage venture capital limited partnership (ESVCLP) - Current year tax offset |
| IITR1120 | Share of Early stage investor - Current year tax offset | Y | IITR496 | Early stage investor - Current year tax offset |
| IITR1117 | Exploration credits | Y | IITR395 | Other refundable tax offsets\* |

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

\*The Other refundable tax offsets code at Alias IITR396 will identify whether the exploration credit refundable tax offset is being claimed.

* 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:

|  |  |  |
| --- | --- | --- |
| **Context Instance** | **SBR PIITR Alias** | **Label** |
| RP.{GovSeqNum} | 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 2019 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 2019.

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 2019 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 3 field - Label V (SBR Alias: IITR566)  **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: IITR348)  **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)
     1. Incorporating Single Touch Payroll (STP) information

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 employed under the relevant visa

Where a value is returned for the newly created Alias IITR6625 ‘Salary and Wages Provided Data Finalised’, it indicates the source of this data is Single Touch Payment (STP) reporting and the value returned will indicate whether the Payer has declared the payee information as finalised or not.

* If no value is returned, it indicates the Payer has submitted their finalised payment summaries for the payee using PSAR. If the value is TRUE, the payer is participating in STP reporting and has declared the payee information is finalised for the relevant financial year.
* If the value is FALSE, the payer is participating in STP reporting but has not declared the payee information final (the record is unfinalised).

Software Developers should provide an informational message when the value returned is FALSE. Unfinalised STP data should **not** be mapped to the IITR, but should be available for the Tax Agent to view. It is recommended that the following message be presented to agents alongside any unfinalised data:

attention_pms  
  
**Income statement – Not tax ready**

This **unfinalised** income statement has been reported through Single Touch Payroll. Generally your client’s employer has until 31 July 2019 to finalise it. We recommend that you wait for your client’s employer to finalise this income statement before lodging your client’s tax return.

If you choose to include the information from this unfinalised income statement on your client’s tax return, you are acknowledging that:

* your client’s employer may finalise this income statement with different amounts
* you may need to amend your client’s tax return, this may result in additional tax payable

If you choose to include this unfinalised income statement, you can edit the information to ensure your client’s tax return is complete and correct.

Alias IITR607 ‘PAYGW - INB PSAR Amendment code’ will only be returned where the Payer has submitted their finalised payment summaries for the payee using PSAR. This code will not be populated if the employer is participating in STP.

* 1. Salary and Wages

The elements not listed in the table below under Context RP.{PAYGSeqNum} are information only.

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** |
| --- | --- | --- | --- |
| IITR602 | PAYGW - INB Date last updated | Not applicable – not mapped to IITR (informational only) |  |
| IITR603 | PAYGW - INB Payer ABN | IITR60 | Payer's Australian business number |
| IITR604 | PAYGW - INB Payer WPN | IITR547 | Payer's - Withholder payer number |
| IITR607 | PAYGW - INB PSAR Amendment code | Not applicable – not mapped to IITR (informational only) |  |
| IITR62 | PAYGW - INB Gross Payment | IITR62 | Gross income |
| IITR61 | PAYGW - INB Tax Withheld | IITR61 | Tax withheld |
| IITR65\* | PAYGW - INB Total Allowance | IITR65 | Amount of allowances, earnings, tips, director's fees, etc. |
| IITR817 | PAYGW - Reportable Fringe Benefits | IITR490 (True)  IITR491 (False) | Total reportable fringe benefits amount from employers exempt under section 57A  Total reportable fringe benefits amount from employers not exempt under section 57A |
| IITR1045 | Is the employer exempt from FBT under section 57A of the FBTAA 1986? | IITR490 (True)  IITR491 (False) |  |
| IITR818 | PAYGW - Reportable Employer Super Contributions | IITR201 | Reportable employer superannuation contributions |
| 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 |
| 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 |
| IITR828 | PAYGW - Income Type DINB  (will contain value ‘005’ for salary and wages) | IITR498 | Withholding payment income type |
| IITR828 | PAYGW - Income Type DINB  (will contain value ‘009’ for working holiday makers employed under the relevant visa) | IITR498 | Withholding payment income type |
| IITR6625 | Salary and Wages Provided Data Finalised | Not applicable – not mapped on IITR (informational only) |  |
| **Table 13: INB Salary and Wages payment summary mapping on IITR**  \* Alias IITR65 - the amount provided is the sum of all allowance types reported by the client’s employer(s).  \*\* Alias’s IITR824 and IITR825 - for STP records these are both pre-filled from the STP deductions section. | | | |

* 1. Salary and Wages payment summary mapping on IITR NON-superannuation Pension or Annuity payments

The elements not listed in the table below under Context RP.{PAYGSeqNum} are information only.

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** |
| --- | --- | --- | --- |
| IITR602 | PAYGW - INB Date last updated | Not applicable – not mapped to IITR (informational only) |  |
| IITR607 | PAYGW - INB PSAR Amendment code | Not applicable – not mapped to IITR (informational only) |  |
| IITR62 | PAYGW – INB Gross Payment | IITR93 – once rule applied | Australian annuities and superannuation income streams Taxable component "Untaxed 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 "Untaxed element"* amount (IITR93) |
| IITR61 | PAYGW – INB Tax Withheld | IITR91 | Australian annuities and superannuation income stream tax withheld |
| 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)

Where a value is returned for the newly created Alias IITR6626 ‘ETP Provided Data Finalised’, this indicates the source of this data is STP reporting and the value returned will indicate whether the Payer has declared the payee information as finalised or not.

* If no value is returned, it indicates the Payer has submitted their finalised payment summaries for the payee using PSAR.
* If the value is TRUE, the payer is participating in STP reporting and has declared the payee information is finalised for the relevant financial year.
* attention_pmsIf the value is FALSE, the payer is participating in STP reporting but has not declared the payee information final (the record is unfinalised). Software Developers should provide an informational message when the value returned is FALSE. Unfinalised STP data should **not** be mapped to the IITR, but should be available for the Tax Agent to view. It is recommended that the following message be presented to agents alongside any unfinalised data:  
    
  **Income statement – Not tax ready**

This **unfinalised** income statement has been reported through Single Touch Payroll. Generally your client’s employer has until 31 July 2019 to finalise it. We recommend that you wait for your client’s employer to finalise this income statement before lodging your client’s tax return.

If you choose to include the information from this unfinalised income statement on your client’s tax return, you are acknowledging that:

* your client’s employer may finalise this income statement with different amounts
* you may need to amend your client’s tax return, this may result in additional tax payable

If you choose to include this unfinalised income statement, you can edit the information to ensure your client’s tax return is complete and correct.

The elements not listed in the table below under Context RP.{ETPSeqNum} are information only.

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** |
| --- | --- | --- | --- |
| IITR1154 | ETP Date last updated | Not applicable – not mapped on IITR (informational only) |  |
| IITR1155 | ETP Payer ABN | IITR77 | ETP Payer's ABN |
| IITR1156 | ETP Payer WPN | IITR546 | Payer's - Withholder payer number |
| IITR73 | ETP Date of payment | IITR73 | ETP Date of Payment |
| IITR76 | ETP Payment Code | IITR76 | ETP Code |
| IITR75 | ETP Taxable-component | IITR75 | ETP Taxable component |
| IITR74 | ETP Tax Withheld | IITR74 | ETP Tax withheld amount |
| IITR6626 | ETP Provided Data Finalised | Not applicable – not mapped on IITR (informational only) |  |

Table 15: ETP payment summary mapping on IITR

* 1. Australian annuity and Superannuation income stream payment summary (SPN)

As part of the government’s superannuation reform package, there were changes introduced to defined benefit income streams.

Different income taxation rules apply depending on whether the payee is in receipt of:

* Fully funded that is (taxed sourced) income stream; and/or
* Untaxed income stream, and
* is under 60 years of age and is in receipt of a reversionary superannuation income stream where the deceased was 60 or over at the time of death or
* Turns 60 during the year or is
* Aged 60 or over

AASIS payment summary data will be available through the Pre fill response as informational only under the Context RP.{AASISSeqNum}.

* 1. Superannuation lump sum payment summary (SLS)

The elements not listed in the table below under Context RP.{SLSPSeqNum} are information only. The elements listed are to be mapped as follows:

| **SBR PIITR Alias** | **SBR PIITR Label** | **SBR IITR alias assignment** | **SBR IITR label** |
| --- | --- | --- | --- |
| IITR600 | SLS Payer ABN | IITR101 | Australian superannuation lump sum payments Payer's ABN |
| IITR102 | SLS death benefit was made to a non-dependant | IITR102 | Australian superannuation lump sum payments - death benefit was made to a non-dependant |
| IITR99 | SLS taxable-component-taxed-element | IITR99 | Australian superannuation lump sum payments Taxable component "Taxed element" |
| IITR100 | SLS taxable-component-untaxed-element | IITR100 | Australian superannuation lump sum payments Taxable component "Untaxed element" |
| IITR97 | SLS Date of payment | IITR97 | Australian superannuation lump sum payments "Date of payment" |
| IITR98 | SLS Tax Withheld | IITR98 | Australian superannuation lump sum payments "Tax withheld amount" |

Table 16: 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:

attention_pms *“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)

There are two types of FEI payment summaries that could be returned in pre-fill data. The FEI payment summary element *PAYGW - Foreign Employment income* (IITR835) could be populated with either:

* Foreign (meaning foreign income)
* Joint Petroleum (meaning joint petroleum development area income, which is informational only)

Where a value is returned for the newly created Alias IITR6628 ‘FEI Provided Data Finalised’, this indicates the source of this data is STP reporting and the value returned will indicate whether the Payer has declared the payee information as finalised or not.

* If no value is returned, it indicates the Payer has submitted their finalised payment summaries for the payee using PSAR.
* If the value is TRUE, the payer is participating in STP reporting and has declared the payee information is finalised for the relevant financial year.
* attention_pmsIf the value is FALSE, the payer is participating in STP reporting but has not declared the payee information final (the record is unfinalised). Software Developers should provide an informational message when the value returned is FALSE. Unfinalised STP data should **not** be mapped to the IITR, but should be available for the Tax Agent to view. It is recommended that the following message be presented to agents alongside any unfinalised data:  
    
  **Income statement – Not tax ready**

This **unfinalised** income statement has been reported through Single Touch Payroll. Generally your client’s employer has until 31 July 2019 to finalise it. We recommend that you wait for your client’s employer to finalise this income statement before lodging your client’s tax return.

If you choose to include the information from this unfinalised income statement on your client’s tax return, you are acknowledging that:

* your client’s employer may finalise this income statement with different amounts
* you may need to amend your client’s tax return, this may result in additional tax payable

If you choose to include this unfinalised income statement, you can edit the information to ensure your client’s tax return is complete and correct.

Alias IITR621 ‘PAYGW - FEI Amendment code’ will only be returned where the Payer has submitted their finalised payment summaries for the payee using PSAR. This code will not be populated if the employer is participating in STP.

Where the IITR835 element returns a value of ‘*Foreign’*, then the Foreign employment income payment summary data should be mapped on the IITR. The elements not listed in the table below under Context RP.{FEI} are information only. The elements listed are to be mapped as follows:

|  |  |  |  |
| --- | --- | --- | --- |
| **SBR PIITR Alias** | **SBR PIITR Label** | **SBR IITR alias assignment** | **SBR IITR label** |
| IITR617 | PAYGW - FEI Payer ABN | IITR60 | Payer's Australian business number |
| IITR618 | PAYGW - FEI Payer WPN | IITR547 | Payer's - Withholder payer number |
| IITR621 | PAYGW - FEI Amendment code | Not applicable – not mapped on IITR (informational only) |  |
| IITR320 | PAYGW - 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 (True)  IITR491 (False) | Total reportable fringe benefits amount from employers exempt under section 57A  Total reportable fringe benefits amount from employers not exempt under section 57A |
| IITR1046 | Is the employer exempt from FBT under section 57A of the FBTAA 1986? | IITR490 (True)  IITR491 (False) |  |
| 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 |
| 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 |
| IITR6628 | FEI Provided Data Finalised |  |  |

Table 17: PAYGW - FEI income and tax withheld amount IITR label assignment

If there is a foreign income tax offset of more than $1,000 at Alias IITR331 ‘PAYGW - FEI-Foreign-Tax-Paid’, the foreign income tax offset limit has to be worked out. This may result in the tax offset being reduced to the limit. Software developers should consider whether a ‘help’ or informational message may be useful for tax agents for this scenario.

* 1. Personal Services income (PSI)

Where a value is returned for the newly created Alias IITR6627 ‘PSI Provided Data Finalised’, this indicates the source of this data is STP reporting and the value returned will indicate whether the Payer has declared the payee information as finalised or not.

* If no value is returned, it indicates the Payer has submitted their finalised payment summaries for the payee using PSAR.
* If the value is TRUE, the payer is participating in STP reporting and has declared the payee information is finalised for the relevant financial year.
* If the value is FALSE, the payer is participating in STP reporting but has not declared the payee information final (the record is unfinalised). Software Developers should provide an informational message when the value returned is FALSE. Unfinalised STP data should **not** be mapped to the IITR, but should be available for the Tax Agent to view. It is recommended that the following message be presented to agents alongside any unfinalised data:  
    
  **Income statement – Not tax ready**

attention_pms

This **unfinalised** income statement has been reported through Single Touch Payroll. Generally your client’s employer has until 31 July 2019 to finalise it. We recommend that you wait for your client’s employer to finalise this income statement before lodging your client’s tax return.

If you choose to include the information from this unfinalised income statement on your client’s tax return, you are acknowledging that:

* your client’s employer may finalise this income statement with different amounts
* you may need to amend your client’s tax return, this may result in additional tax payable

If you choose to include this unfinalised income statement, you can edit the information to ensure your client’s tax return is complete and correct.

The elements not listed in the table below under Context RP.{PSISeqNum} are information only. The elements listed in the table below are to be mapped as follows:

|  |  |  |  |
| --- | --- | --- | --- |
| **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 |
| PSS32 | Tax withheld for attributed personal services income | IITR111 | Tax withheld from attributed personal services income |
| IITR831 | PAYGW - Reportable Employer Super Contributions | IITR201 | Reportable employer superannuation contributions |
| IITR6627 | PSI Provided Data Finalised | Not applicable – not mapped to IITR (informational only) |  |

Table 18: 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 19: Rules for pre-fill PAYGW - INB income and tax withheld amount IITR label assignment

* 1. Private health Insurance (PHI) data for Medicare Levy Surcharge (MLS) aNd PHI tax offset

Where a taxpayer has a complying health insurance policy, they may be entitled to the Private health insurance rebate.

Where a taxpayer does not have appropriate private patient hospital cover for the full year, they may be liable for the MLS.

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.

The elements not listed in the table below under Context RP.{PHISeqNum} are information only. The elements listed in the table below are to be mapped as follows:

|  |  |  |  |
| --- | --- | --- | --- |
| **SBR PIITR Alias** | **SBR PIITR Label** | **SBR IITR alias assignment** | **SBR IITR label** |
| IITR180 | Health Insurer ID | IITR180 | Private health insurance - Health insurer ID |
| IITR181 | Health Membership No | IITR181 | Private health insurance - Membership number |
| 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 |
| IITR873 | Policy Start Date | Not applicable – not mapped on IITR (informational only)\*\* |  |
| IITR874 | Policy End date | Not applicable – not mapped on IITR (informational only)\*\* |  |
| IITR1095 | PHI - Tax Claim Code | Not applicable – not mapped on IITR (informational only) | Tax Claim Code \* |

Table 20: Private Health Insurance data IITR label assignment

\*Based on prior year PHI - Tax Claim Code. The pre-fill data that can be returned in the element IITR1095 is informational only, to inform the agent of the taxpayer’s prior year PHI tax claim code. It is not recommended to automatically pre-fill this data to the current year label.

From 1 April 2019, it will be optional for private health insurance funds to provide consumers with a PHI statement. Regulations require the statement to be provided within 14 days after the day of the client’s request.

Funds will generally provide statements (when requested) for the full financial year after 30 June 2019. Where PHI data is available, the following informative message should be displayed -

attention_pms

*“From 1 July 2019, health insurers are no longer required to send a private health insurance statement to their clients, unless their client requests one. For more information, go to* [*Your Private Health Insurance Statement*](https://www.ato.gov.au/individuals/medicare-levy/private-health-insurance-rebate/your-private-health-insurance-statement/)*.”*

\*\*If there are no start and end dates, it means there was no Private Patient Hospital Cover for that policy, for that year, from that fund. If there are start and end dates within the relevant financial year, then the policy provided Private Patient Hospital Cover between (inclusive) the dates specified.

* 1. CGT Share and unit DisposalS Data

CGT Share Disposal data may indicate when a taxpayer has sold shares or units, but does not necessarily indicate a capital gains tax event has occurred.

CGT share and Unit disposal data will be available through the Pre fill response as informational only under the Context RP.{CGTSeqNum}.

Alias IITR885 ‘CGT Shares Limit Exceeded’ will be set to ‘True’ where more than 20 disposals have been returned.

Alias IITR906 ‘Buyback Transaction Indicator’ will return a value of ‘True’ where the client has participated in a share buy-back event that 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 Transfers data will be available through the Pre Fill response as informational only under the Context RP.{PTSeqNum} where a possible CGT event has occurred.

Alias IITR1088 ‘Main Residence Indicator’ will identify records that the ATO believes was a transfer of a taxpayer’s main residential property. Where this indicator returns a value of ‘True’, Software Developers should provide an informational message as follows:

attention_pms

*‘Your client may not have a CGT obligation for the above property if this was their primary*

*place of residence.’*

Alias IITR1094 ‘CGT Property Transfers Limit Exceeded’ will return a value of ‘True’ when there are more than 5 records.

* 1. Taxable payment Annual Report (TPAR) Data

Taxable payments reporting for businesses providing building and construction, cleaning or courier services 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.

The ‘Payment’ value for element IITR1140 is returned by the SBR pre-fill message response for Government payments for services or payments for building or construction services.

The ‘Grant’ value for element IITR1140 is returned by the SBR pre-fill message response for Government grants.

TPAR data for Government grants and Government payments for services or payments for building or construction services will be available through the Pre Fill response as informational only under Context RP.{TPSeqNum}.

Where TPAR data is available for Payment Type (IITR1140) “Payment”, the following informative messages should be displayed:

attention_pms

1. *“Payments you received for services you provided are income”.*
2. *“Do not assume this information includes every payment you need to include as income for the financial year. The onus is on you to make sure you include all your income in your tax return.*
3. *“Amounts you invoiced during the financial year but had not received payment for by the end of the financial year do not appear in this information. Where you account for your income on accruals basis, you must include the invoiced amounts in your tax return”.*
4. *“Where you provided the payer with a ‘Statement by a supplier’ form, you must still include the amount paid in your tax return if it is income”.*

Where TPAR data is available for Payment Type (IITR1140) “Grant”, the following informative messages should be displayed:

attention_pms

1. *“Gross amounts include GST, if it has been charged.”*
2. *“Government grants paid to you may be included in this report. Do not assume the report includes every grant paid to you.”*
3. *“Consider the nature of the grant to determine if you need to include it as income in your tax return.”*
4. *“For information about whether a grant is income, refer to* [*Taxation Ruling TR 2006/3 ‘Income tax: government payments to industry*](https://www.ato.gov.au/law/view/document?DocID=TXR/TR20063/NAT/ATO/00001)*.If a grant is not ordinary income, there may be other tax implications – such as impacts under the assessable recoupment rules, capital allowance rules or capital gains tax rules.”*

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.

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 ‘Assessable’ value will be returned for Alias IITR1134. (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 ‘Gross’ value will be returned at Alias IITR1134, 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 Assessable or Gross indicator is returned by the SBR pre-fill message response.

The elements not listed in the table below under Context RP.{ESSSeqNum} are information only. The elements listed are to be mapped as follows:

| **SBR PIITR Alias** | **SBR PIITR Label** | **SBR IITR alias assignment** | **SBR IITR label** |
| --- | --- | --- | --- |
| 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 | Not applicable - not mapped on IITR (informational only) |  |

Table 21: ESS IITR label assignment

Alias IITR1134 ‘Discount Amounts are Assessable or Gross’ can return the following 2 values:

**Assessable**

* These amounts have been adjusted to exclude foreign service period

**Gross**

* These amounts have not been adjusted to exclude foreign service period

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.

## Early Stage Innovation Company (ESIC) Data

Gains made by taxpayers that acquired newly issued shares in qualifying early stage innovation companies and made capital gains on those shares from a CGT event that took place in 2016-17 are subject to ordinary CGT treatment.

The ESIC data was pre-filled for the first time in 2018.

ESIC data will be available through the Pre Fill response as informational only under the Context RP.{ESICSeqNum}.

Where ESIC data is available, the following informative messages should be displayed:

attention_pms

*“Based on the pre-fill information, your client invested in the early stage innovation companies listed. If your client* [*qualifies*](https://www.ato.gov.au/Business/Tax-incentives-for-innovation/In-detail/Tax-incentives-for-early-stage-investors/?page=1#Qualifying_for_the_tax_incentives) *for the tax offset, you need to manually calculate the amount of the tax offset and include that amount at Label T9L* [*Early stage investor*](https://www.ato.gov.au/Individuals/Tax-return/2017/Supplementary-tax-return/Tax-offset-questions-T3-T11/T9-Early-stage-investor-2017/) *– Current year tax offset.”*

Alias 1162 ‘ESIC Data Limit Exceeded’ will return a value of ‘True’ where more than 20 transactions have been returned.

For more information on the Early stage innovation companies, see the [ATO website](https://www.ato.gov.au/general/capital-gains-tax/shares,-units-and-similar-investments/early-stage-innovation-companies/).

## Early stage venture capital limited partnership (ESVCLP) - Tax offset carried forward from previous year

The ESVCLP – Tax offset carried forward from previous year amount is the unused offset amount from the previous year IITR. The tax offset was pre-filled for the first time in 2018.

| **SBR PIITR Alias** | **SBR PIITR Label** | **SBR IITR alias assignment** | **SBR IITR label** |
| --- | --- | --- | --- |
| IITR1136 | Share of Early stage venture capital limited partnership (ESVCLP) - Tax offset carried forward from previous year | IITR500 | Early stage venture capital limited partnership (ESVCLP) - Tax offset carried forward from previous year |

Table 22: ESVCLP IITR label assignment

Where ESVCLP - Tax offset carried forward from previous year data is available, the following informative message should be displayed:

attention_pms

*“When completing T8 Early stage venture capital limited partnership, you need to adjust this amount as required to take into account any net exempt income.”*

## Early stage investor - Tax offset carried forward from previous year

The Early stage investor – Tax offset carried forward from previous year amount is the unused offset amount from the previous year IITR. The tax offset was pre-filled for the first time in 2018.

| **SBR PIITR Alias** | **SBR PIITR Label** | **SBR IITR alias assignment** | **SBR IITR label** |
| --- | --- | --- | --- |
| IITR1135 | Share of Early stage investor - Tax offset carried forward from previous year | IITR501 | Early stage investor - Tax offset carried forward from previous year |

Table 23: Early stage investor IITR label assignment

Where early stage investor - Tax offset carried forward from previous year data is available, the following informative message should be displayed:–

attention_pms

*“When completing* [*T9 Early stage investor*](https://www.ato.gov.au/Individuals/Tax-return/2019/Supplementary-tax-return/Tax-offset-questions-T3-T11/T9-Early-stage-investor-2019/), *you need to adjust this amount as required to take into account any net exempt income.”*

## Business transactions

Business transactions through payment systems data is being pre-filled for individuals for the first time in 2019.

Where Business transactions data is available, the following informative message should be displayed (once only per client):

attention_pms

*“Your client may have received business income through electronic payment systems. This data is shown for information only.”*

Where any transaction currency is returned that is NOT AUD, we recommend the following message be displayed (once only per client):

attention_pms

*“Any foreign currency payments included in the Income tax return must be converted to Australian dollars. For more information, refer to* [*Foreign exchange rates*](https://www.ato.gov.au/Rates/Foreign-exchange-rates/)***.*** *“Converted AUD amounts” are indicative only and have been calculated using the average monthly rates on the ATO website, the RBA website, or the OFX.”*

It will be available as informational only and will include the following:

|  |  |  |
| --- | --- | --- |
| **Context Instance** | **SBR Pre-fill IITR Alias** | **SBR PIITR Label** |
| RP.{BTTPSSeqNum} | IITR6605 | BTTPS - Date available for pre-filling |
|  | IITR6606 | BTTPS Provider name |
|  | IITR6607 | BTTPS Net annual payments |
|  | IITR6608 | BTTPS Currency code |
|  | IITR6609 | BTTPS Net annual payments (converted AUD) |
|  | IITR6610 | BTTPS Data Limit Exceeded |
| Table 24: Business transactions pre-fill data | | |

* Net annual payments – this is a repeatable row, there may be more than one ‘Net annual payments’ amount per provider.
* Transaction currency – this is a repeatable field to be displayed for each ‘Net annual payments’ amount returned.

Alias IITR6609 ‘BTTPS Net annual payments (converted AUD)’ is provided for sorting purposes only, with the largest converted AUD amount to be provided first.

Alias IITR6610 ‘BTTPS Data Limit Exceeded’ will return a value of ‘True’ when there are more than 40 records.

* 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.

Net farm management deposits or repayment data will be available through the Pre Fill response as informational only under Context RP.{FMDSeqNum}.

* 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** |
| IITR1049 | Partnership Name | N |  |  |
| IITR1050 | Date Information Received | N |  |  |
| IITR1051 | Investor Name | N |  |  |
| 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 New Zealand franking company |
| IITR1055 | National Rental Affordability Scheme Tax Offset Amount | Y | IITR274 | Share of National rental affordability scheme tax offset |
| 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 | Not applicable - not mapped on IITR (informational only) |  |
| IITR1057 | Share of credit for amounts withheld from foreign resident withholdings | Y | IITR273 | Share of credit for foreign resident withholding amounts (excluding capital gains) |
| 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 25: 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 elements not listed in the table below under Context RP.{FSSeqNum} are information only. The elements listed 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** |
| --- | --- | --- | --- | --- |
| 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 26: 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 as informational only under the following Contexts:

* RP.QuarterOne
* RP.QuarterTwo
* RP.QuarterThree
* RP.QuarterFour

For the elements IITR1090, IITR1091, IITR1092 and IITR1093 valid statuses include:

* Not Applicable
* Outstanding
* Unprocessed
* Despatched
* 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 2019 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 2019; the valid years would be 2018, 2017, 2016, 2015, and 2014. 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 ($205,000 in 2019), 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.

Low rate cap data will be available through the Pre Fill response as informational only and will include the following:

| **Context Instance** | **SBR PIITR Alias** | **SBR PIITR Label** |
| --- | --- | --- |
| RP.{FinYear} | IITR893 | Financial Year |
|  | IITR894 | Low Rate Cap Amount |

**Table 27: Pre fill response for Low rate cap data**

* 1. Income averaging data

In the 2019 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 (2018, 2017, 2016, 2015 and 2014 in the 2019 response). The data required to be returned;

* The averaging financial year (IITR893)
* The basic taxable income for the corresponding income year (IITR896)

Special professionals -

Income averaging data for special professionals is displayed for up to five years immediately prior to the current year (2018, 2017, 2016, 2015 and 2014 in the 2019 response). The data required to be returned;

* The averaging financial year (IITR893)
* 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 (IITR355)
  + 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 (IITR355)
  + 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

Averaging data will be available through the Pre Fill response as informational only under the Context RP.{FinYear}

## Income contingent loan debts

In the 2019 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

Income contingent loan debts will be available through the Pre-Fill response as informational only under the Context RP and RP(Instant).

SSL (IITR963) and ABSTUDY SSL (IITR964) amounts will only be provided for the years 2016 onwards

TSL (IITR1000) amounts will only be provided for the years 2015 onwards.

Where data is returned for Income Contingent Loan Debts, we recommend that Software Developers provide an informational message as follows:

attention_pms

*“The repayable debt pre-filled may be different to amounts shown in the client’s statement of account. Compulsory repayments are calculated using the pre-filled repayable debt amount.**”*

## 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 recurring issues that may require a data adjustment.

The ATO interest data should be mapped as shown in the following table and as per the subsequent rule in Table 35:

| **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 | IITR561 | Other income type - Category 2 (ATO interest) - Amount |
| IITR863 | GIC SIC LPI Debit Amount | IITR502 | Cost of managing tax affairs - Interest charged by the ATO |

**Table 28: ATO Interest IITR label assignment**

Alias IITR864 ‘Exclusion Reason Code’ will return a value of ‘D’ when an exclusion reason code exists.

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 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 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 29: 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 and should be mapped as shown in the following table:

| **SBR PIITR Alias** | **SBR PIITR Label** | **SBR DDCTNS alias assignment** | **SBR DDCTNS label** |
| --- | --- | --- | --- |
| **Car** | | | |
| IITR972 | Work Related Car Expenses Description | DDCTNS101 | Car expenses description (car make/model) |
| IITR974 | Work Related Car Expenses Business Kilometres Travelled | DDCTNS103 | Car expenses business kilometres travelled |
| IITR975 | Work Related Car Expenses Percentage of Business Use Amount | DDCTNS104 | Car expenses percentage of business use |
| IITR976 | Work Related Car Expense Total Logbook Expenses | DDCTNS105 | Car expenses amount |
| Maximum number of records returned - 10 vehicles  Only most recent logbook percentage pre-filled | | | |
| **Travel** | | | |
| IITR977 | Work Related Travel Description | DDCTNS409 | Work related travel description |
| IITR136 | Work Related Travel Amount | DDCTNS410 | Work related travel amount |
| Maximum number of records returned - 20 instances  Mixture of deductions and vehicles | | | |
| **Clothing** | | | |
| IITR979 | Work Related Clothing Expenses Claim Type | DDCTNS415 | Work related clothing expenses claim type |
| IITR137 | Work Related Clothing Expenses Amount | DDCTNS416 | Work related clothing expenses amount |
| Maximum number of records returned - 20 instances | | | |
| **Self Education** | | | |
| IITR983 | Work Related Self Education Expenses Description | DDCTNS203 | Self education expense description |
| IITR1133 | Work Related Self Education Category Type | DDCTNS202 | Self education expense category |
| IITR139 | Work Related Self Education Expenses Amount | DDCTNS204 | Self education expense/depreciation amount |
| Maximum number of records returned - 20 instances | | | |
| **Self Education Car Expenses** | | | |
| IITR987 | Work Related Self Education Car Expenses Description | DDCTNS120 | Self education car expenses description (car make/model) |
| IITR988 | Work-related Self-Education Car Expenses Percentage of use instance | DDCTNS123 | Self education car expenses percentage of business use |
| IITR990 | Work Related Self Education Car Expenses Kilometres Travelled | DDCTNS122 | Self education car expenses business kilometres travelled |
| IITR991 | Work Related Self Education Car Expenses Total Logbook Expenses | DDCTNS124 | Self education car expenses amount |
| Maximum number of records returned - 20 instances | | | |
| **Other Work Related Expenses** | | | |
| IITR992 | Other Work Related Expenses Description | DDCTNS314 | Other work related expenses description |
| IITR141 | Other Work Related Expenses Amount | DDCTNS315 | Other work related expenses amount |
| Maximum number of records returned - 50 instances | | | |
| **Gifts or Donations** | | | |
| IITR995 | Gifts or Donations Description | DDCTNS412 | Gifts or donations description |
| IITR148 | Gifts or Donations Amount | DDCTNS413 | Gifts or donations amount |
| Maximum number of records returned - 20 instances | | | |
| **Cost of Managing Tax Affairs** | | | |
| DDCTNS304 | Cost of managing tax affairs type code | DDCTNS304 | Cost of managing tax affairs type code |
| DDCTNS305 | Cost of Managing Your Tax Affair Description | DDCTNS305 | Cost of managing tax affairs description |
| DDCTNS306 | Cost of Managing Your Tax Affairs Amount | DDCTNS306 | Cost of managing tax affairs amount |
| Maximum number of records returned - 20 instances | | | |
| **Interest Deductions** | | | |
| IITR1099 | Interest Deduction Description | DDCTNS317 | Interest deduction description |
| IITR1100 | Interest Deduction Amount | DDCTNS318 | Interest deduction amount |
| Maximum number of records returned - 20 instances | | | |
| **Dividend Deductions** | | | |
| IITR1102 | Dividend Deduction Description | DDCTNS131 | Dividend deduction description |
| IITR1103 | Dividend Deduction Amount | DDCTNS132 | Dividend deduction amount |
| Maximum number of records returned - 20 instances | | | |
| **Election Expenses** | | | |
| IITR1105 | Other Deductions Election Expenses Amount | DDCTNS417 | Election expenses amount |
| Not a repeating field | | | |
| **Other Deductions** | | | |
| IITR1107 | Other Deduction Claim Type | DDCTNS136 | Other deduction claim type |
| IITR1108 | Other Deductions Amount | DDCTNS138 | Other deductions amount |
| IITR1109 | Other Deductions Description of Claim | DDCTNS137 | Other deductions description of claim |
| Maximum number of records returned - 100 instances | | | |

The following fields should be mapped to the IITR as follows:

| **SBR PIITR Alias** | **SBR PIITR Label** | **SBR IITR alias assignment** | **SBR IITR label** |
| --- | --- | --- | --- |
| IITR1110 | Other Business Income Amount | IITR447  IITR448 | PP – Other business income  Non-PP - Other business income |
| IITR1111 | Motor Vehicle Expenses Amount | IITR463 | Motor vehicle expenses |
| IITR1115 | Motor Vehicle Expenses Type | IITR464 | Motor vehicle expenses action code |
| IITR1113 | Repairs and Maintenance Amount | IITR465 | Repairs and maintenance |
| IITR1114 | All other expenses amount | IITR466 | All other expenses |
| Not repeating fields – 1 instance only | | | |

**Table 30: 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 rental property data is provided as informational only under the Context RP.{FinYear}.{RSSeqNum} from the prior year Rental Property Schedule.

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 2018 individual tax return will assist in completing the total opening stock amount label in the current 2019 year individual tax return.

The 2019 total opening stock amount must equal the 2018 total closing stock amount. The 2018 total closing stock amount must be mapped to the 2019 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 31: 2018 closing stock amount** **mapped to 2019 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 32: 2018 CGT Losses Carry Forward IITR label assignment**

* 1. Work-related expenses Indicator

The ‘True’ value for element IITR1151 is returned by the SBR pre-fill message response as informational only, to inform the tax agent that the work-related expenses claimed in the immediate prior year Individual income tax return is high.

When the ‘True’ value is returned, Software Developers should provide an informational message to advise the tax agent to review the client’s 2018-2019 work-related expenses prior to lodgment as follows:

attention_pms

***“Work-related expenses***

*Your client’s total work-related expenses for 2017–18 were high compared to those in the same occupation with similar income. We recognise that larger claims can be legitimate; however we may review deductions if they remain high in 2018–19. In preparing this year’s return please ensure:*

* *your client spent the money and was not reimbursed*
* *it is directly related to earning their income*
* *they have a record to prove it.”*
  1. Private Health Insurance – Tax Claim Code

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. Interest and/or Dividend indicator

The ‘True’ value that can be returned by the SBR pre-fill message response for the elements IITR1152 and IITR1153 is informational only; to inform the tax agent the client has been identified as not including all their interest and/or dividend income in their immediate prior year Individual income tax return.

When a TRUE value for element IITR1152 is returned, Software Developers should provide an informational message to advise the tax agent to ensure all interest income is included in the client’s 2018-2019 tax return. The message should display under the current year pre-filling of *Bank – Gross Interest* amounts. The message returned should be as follows:

attention_pms

***“Ensure you include all interest income for your client.*** *Our data indicates not all interest income may have been included last year. Avoid an ATO adjustment by ensuring all income is included in your client’s tax return”*

When a ‘TRUE’ value for element IITR1153 is returned, Software Developers should provide an informational message to advise the tax agent to ensure all dividend income is included in the client’s 2018-2019 tax return. The message should display under the current year pre-filling of *Dividend* amounts. The message returned should be as follows:

attention_pms

***“Ensure you include all dividend income for your client.*** *Our data indicates not all dividend income may have been included last year. Avoid an ATO adjustment by ensuring all income is included in your client’s tax return.”*

* 1. Number of dependant children

The number of dependant children (IITR1168) will be returned from IT8 from the prior year and is intended to be informational only, to inform the agent of the taxpayer’s prior year number of dependant children count.

* 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) that 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 2019 the taxpayer’s date of birth is on or before 30.06.1953 and therefore, on 30.06.2019 they were aged >= 65 years and 6 months |

**Table 33: SAPTO Rules**

* 1. Personal Superannuation Contributions Deductions

Taxpayers who meet certain criteria may be entitled to the Personal Superannuation Contribution Deductions (PSCD) shown at Label D12 on the IITR.

These deductions will now be mapped to the new DDCTNS schedule as follows:

| **SBR PIITR Alias** | **SBR PIITR Label** | **SBR DDCTNS alias assignment** | **SBR DDCTNSlabel** |
| --- | --- | --- | --- |
| DDCTNS401 | Did you provide your fund (including a retirement savings account) with a notice of intent to claim a deduction for personal superannuation contributions, and receive an acknowledgement from your fund? | DDCTNS401 | Did you provide your fund (including a retirement savings account) with a notice of intent to claim a deduction for personal superannuation contributions, and receive an acknowledgement from your fund? |
| DDCTNS402 | Full superannuation fund name | DDCTNS402 | Full superannuation fund name |
| DDCTNS404 | Superannuation account number | DDCTNS404 | Superannuation account number |
| DDCTNS405 | Superannuation fund Australian Business Number (ABN) | DDCTNS405 | Superannuation fund Australian Business Number (ABN) |
| DDCTNS407 | Superannuation deduction claimed | DDCTNS407 | Superannuation deduction claimed |
| IITR6603 | PSCD Data Limit Exceeded | Not applicable – not mapped in IITR (informational only) |  |
| IITR6651 | PSCD - Date available for Pre-filling | Not applicable - not mapped in IITR (informational only) |  |

**Table 34: PSCD IITR label assignment**

Alias IITR6603 ‘PSCD Data Limit Exceeded’ will be set to ‘True’ when there are more than 25 records.

* 1. First Home Super Saver Scheme (FHSS)

Assessable FHSS released amount data is being pre-filled for individuals for the first time in 2019. Assessable FHSS released amount payment summary data should be mapped to the IITR as shown in the following table:

| **SBR PIITR Alias** | **SBR PIITR Label** | **SBR IITR alias assignment** | **SBR IITR label** |
| --- | --- | --- | --- |
| IITR6650 | FHSS - date available for pre-filling | Not applicable – not mapped in IITR (informational only) |  |
| IITR650 | Assessable First Home Super Saver (FHSS) released amount - Category 3 | IITR650 | Assessable First Home Super Saver (FHSS) released amount - Category 3 |
| IITR651 | Tax withheld for First Home Super Saver (FHSS) – Category 3 | IITR651 | Tax withheld for First Home Super Saver (FHSS) - Category 3 |

**Table 35: FHSS IITR label assignment**

# Appendix A – Government Benefit Payment Label Assignment

The list of government benefits to IITR label provided below is valid for 2019 only and can change each year due to legislative requirements.

## Centrelink/Department of Human Services (DHS)

Centrelink have 11 different reporting regions and each region will report an original file – usually in early July.  Most regions will also provide an amendment file each fortnight from August.  All payments, regardless of the reporting region, will be made under branch code 002.

**Note**: There are no more payments being made under branch code 003.

ABN/CAC: 29468422437 / 002

Name: Department of Human Services trading as Centrelink

Alias IITR848 ‘Govt - Benefit Type Description’ is to be used to map the benefit to the appropriate section of the form.

| ***Benefit Type Code*** | **Description** | **Sourced from** | **IITR Assignment/ Label** |
| --- | --- | --- | --- |
| ABY | Abstudy | IITR849 | IITR86 / 5 |
| AGE | Age Pension | IITR849 | IITR89 / 6 |
| AUS | Austudy | IITR849 | IITR86 / 5 |
| BSW | BSWAT lump sum in arrears | IITR849 | IITR348 / 24Y |
| BVA | Bereavement Allowance | IITR849 | IITR89 / 6 |
| CAR | Carer Payment – Taxable payment | IITR849 | IITR89 / 6 |
| Carer Payment – Exempt payment | IITR852 | IITR202 / IT3 |
| CPN | CDEP Participant Supplement | IITR849 | IITR86 / 5 |
| CPP | CDEP Participant Supplement | IITR849 | IITR86 / 5 |
| CPV | CDEP Participant Supplement | IITR849 | IITR86 / 5 |
| DAP\* | Dad and partner pay | IITR849 | IITR62 / 1 |
| DRP | Drought Relief Payment | IITR849 | IITR86 / 5 |
| DSP | Disability Support Pension – Taxable payment | IITR849 | IITR89 / 6 |
| Disability Support Pension – Exempt payment | IITR852 | IITR202 / IT3 |
| ECP | Exceptional Circumstances Relief Payment | IITR849 | IITR86 / 5 |
| EDN | Newstart System Payment for Education Entry | IITR849 | IITR89 / 6 |
| EDP | Pension System Payment for Education Entry Payment | IITR849 | IITR89 / 6 |
| EDV | Parenting System Payment for Education Entry | IITR849 | IITR89 / 6 |
| FFR | Farm Family Restart | IITR849 | IITR86 / 5 |
| FHA | Farm Household Allowance | IITR849 | IITR86 / 5 |
| FHL\*\* | Farm Household Allowance Supplement | IITR849 | IITR566 / 24V |
| JSA | Job Search Allowance | IITR849 | IITR86 / 5 |
| MAA | Mature Age Allowance | IITR849 | IITR86 / 5 |
| MPA | Mature Age Partner Allowance | IITR849 | IITR86 / 5 |
| NMA | Newstart Mature Age Allowance | IITR849 | IITR86 / 5 |
| NSA | Newstart Allowance | IITR849 | IITR86 / 5 |
| PIN\*\* | PaTh Internship Incentive - Newstart | IITR849 | IITR86 / 5 |
| PIP\*\* | PaTh Internship Incentive - Pension | IITR849 | IITR86 / 5 |
| PMA | Newstart Mature Age Partner | IITR849 | IITR86 / 5 |
| PNS | Newstart Partner Allowance | IITR849 | IITR86 / 5 |
| PPA | Pension Partner Allowance | IITR849 | IITR86 / 5 |
| PPL | Parental Leave Pay | IITR849 | IITR62 / 1 |
| PPP | Parenting Payment Partnered | IITR849 | IITR86 / 5 |
| PPS | Parenting Payment Single | IITR849 | IITR89 / 6 |
| PSA | Sickness Partner Allowance | IITR849 | IITR86 / 5 |
| PSP | Special Partner Allowance | IITR849 | IITR86 / 5 |
| PTA | Partner Allowance (PA) | IITR849 | IITR86 / 5 |
| PWP | Ceased Customer Partner | IITR849 | IITR86 / 5 |
| SKA | Sickness Allowance | IITR849 | IITR86 / 5 |
| SPL | Special Benefit | IITR849 | IITR86 / 5 |
| SPP | Sole Parent Pension | IITR849 | IITR89 / 6 |
| WDA | Widow Allowance | IITR849 | IITR86 / 5 |
| WFA | Wife (AGE) – Taxable payment | IITR849 | IITR89 / 6 |
| Wife (AGE) – Exempt payment | IITR852 | IITR202 / IT3 |
| WFD | Wife (DSP) – Taxable payment | IITR849 | IITR89 / 6 |
| Wife (DSP) – Exempt payment | IITR852 | IITR202 / IT3 |
| WID | Widow Class B | IITR849 | IITR89 / 6 |
| YAL | Youth Allowance (YA) | IITR849 | IITR86 / 5 |
| YTA | Youth Training Allowance | IITR849 | IITR86 / 5 |
| Y09 | Disaster Recovery Allowance | IITR849 | IITR86 / 5 |
| Y10 | NSW Bushfires Oct 2013 NZ visa holder | IITR849 | IITR86 / 5 |
| Y22 | Cyclone Ita Apr 2014 NZ visa holder | IITR849 | IITR86 / 5 |
| Y24 | SA bushfires Jan 2015 NZ visa holder | IITR849 | IITR86 / 5 |
| Y25 | Qld Cyclone Marcia Feb 2015 NZ visa holder | IITR849 | IITR86 / 5 |
| Y51 | Cyclone Olywn Mar 2015 NZ visa holder | IITR849 | IITR86 / 5 |
| Y52 | NSW East Coast Storms and Flooding Apr 2015 NZ visa holder | IITR849 | IITR86 / 5 |
| Y53 | Income Recovery Subsidy | IITR849 | IITR566 / 24V |
| Y54 | SA Pinery Bushfire Nov 2015 | IITR849 | IITR566 / 24V |
| Y55 | WA Waroona Bushfire Jan 2016 | IITR849 | IITR566 / 24V |
| Y56 | NSW East Coast Storms and Floods Jun 2016 | IITR849 | IITR566 / 24V |
| Y57 | TAS East Coast Storms and Floods Jun 2016 | IITR849 | IITR566 / 24V |
| Y58 | Cyclone Debbie Mar 2017 NZ visa holder | IITR849 | IITR86 / 5 |
| Y59\*\* | Disaster Recovery Allowance | IITR849 | IITR86 / 5 |
| Y60\*\* | Disaster Recovery Allowance | IITR849 | IITR86 / 5 |
| Y61\*\* | Disaster Recovery Allowance | IITR849 | IITR86 / 5 |
| Z20 | Disaster Recovery Allowance | IITR849 | IITR86 / 5 |
| Z21 | Disaster Recovery Allowance | IITR849 | IITR86 / 5 |
| Z22 | Disaster Recovery Allowance | IITR849 | IITR86 / 5 |
| Z23 | Disaster Recovery Allowance | IITR849 | IITR86 / 5 |
| Z24 | Disaster Recovery Allowance | IITR849 | IITR86 / 5 |
| Z25 | Disaster Recovery Allowance | IITR849 | IITR86 / 5 |
| Z51 | Disaster Recovery Allowance | IITR849 | IITR86 / 5 |
| Z52 | Disaster Recovery Allowance | IITR849 | IITR86 / 5 |
| Z53 | Disaster Recovery Allowance | IITR849 | IITR86 / 5 |
| Z54 | Disaster Recovery Allowance | IITR849 | IITR86 / 5 |
| Z55\*\* | Disaster Recovery Allowance | IITR849 | IITR86 / 5 |
| Z56\*\* | Disaster Recovery Allowance | IITR849 | IITR86 / 5 |
| Z57\*\* | Disaster Recovery Allowance | IITR849 | IITR86 / 5 |

Table 36 - Centrelink Benefits Codes

\*Description updated

\*\*New

## Department of Jobs and Small Business (DJSB)

ABN 54201218474 (Department of Jobs and Small Business)

CAC - 1

CAC IID - 9513715210023

|  |  |  |  |
| --- | --- | --- | --- |
| **Benefit Type Code** | **Description** | **Sourced from** | **IITR Assignment/Label** |
| NEI | New Enterprise Incentive | IITR849 | IITR86 / 5 |

Table 37 - Dept. of Jobs and Small Business

## Department of Veterans Affairs (DVA)

ABN/CAC: 23964290824 / 001

Name: Department of Veterans’ Affairs

| **Benefit Type Code** | **Description** | **Sourced from** | **IITR Assignment/Label** |
| --- | --- | --- | --- |
| FAP | Non Taxable Age Pension | IITR852 | IITR202 / IT3 |
| FAS | Non Taxable Pension Supplement Age Pension | IITR852 | IITR202 / IT3 |
| FCD | Non Taxable Centrelink Defence Force Income Support Allowance | IITR852 | IITR202 / IT3 |
| FDP | Non Taxable Disability Pension | IITR852 | IITR202 / IT3 |
| FIS | Non Taxable Income Support Supplement | IITR852 | IITR202 / IT3 |
| FMD | Non Taxable MRCA Disability Pension | IITR852 | IITR202 / IT3 |
| FMW | Non Taxable MRCA Wholly Dependent Partner | IITR852 | IITR202 / IT3 |
| FPS | Non Taxable Pension Supplement Service Pension | IITR852 | IITR202 / IT3 |
| FSP | Non Taxable Service Pension | IITR852 | IITR202 / IT3 |
| FWW | Non Taxable War Widows Pension | IITR852 | IITR202 / IT3 |
| TAP | Taxable Age Pension | IITR848 | IITR89 / 6 |
| TAS | Taxable Pension Supplement Age Pension | IITR848 | IITR89 / 6 |
| TCD | Taxable Centrelink Defence Force Income Support Allowance | IITR848 | IITR89 / 6 |
| TCP | Taxable Carers Pension | IITR848 | IITR89 / 6 |
| TDD | Taxable DVA Defence Force Income Support Allowance | IITR848 | IITR89 / 6 |
| TEA | Taxable VCES Payment | IITR848 | IITR86 / 5 |
| TEE | Taxable Education Entry Payment | IITR848 | IITR89 / 6 |
| TIS | Taxable Income Support Supplement | IITR848 | IITR89 / 6 |
| TME | Taxable MRCA Education Allowance | IITR848 | IITR86 / 5 |
| TMS | Taxable Adequate Means of Support Pension | IITR848 | IITR89 / 6 |
| TPS | Taxable Pension Supplement Service Pension | IITR848 | IITR89 / 6 |
| TSP | Taxable Service Pension | IITR848 | IITR89 / 6 |
| TVP | Taxable Veteran Payment | IITR848 | IITR89 / 6 |

Table 38 - Dept. of Veterans Affairs