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| Standard Business ReportingAustralian Taxation Office - Pre-fill Individual Income Tax Return 2020 (PIITR.0007)Business Implementation Guide Date: 13 August 2020Final |
|  |
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|  | For further information or questions, contact the SBR Service Desk at 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** |
| 1.1 | 13/08/2020 | Changes include;* Addition of PAYG Lump sum D alias
* Removal of Employee Share schemes label
* Updated to include reasonable use policy guideline
 |
| 1.0 | 27/05/2020 | Changes include;* Added Vocational and Educational Training Student Loans (VSL) new element

Versioned to Final |
| 0.2 | 08/05/2020 | Changes include;* Added Youth Disability Supplement (YDS) benefit type code
* Tax Time 2020 changes
 |
| 0.1 | 26/03/2020 | Changes include;* Addition of mapping to new Income Details Schedule (INCDTLS)
* Updated to reflect changes in 2020 PIITR service
 |

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1. Introduction
	1. Purpose

The purpose of this document is to provide information to assist software developers understand the business context of the Pre-fill Individual Income Tax Return (PIITR) 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 2020 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 and Taxpayer Declaration Guide
* ATO SBR Service Registry
* Validation rules
* Message information for example Message Structure Table, and
* Test information for example Conformance suites.
	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). [ATO glossary](https://www.ato.gov.au/Definitions/?anchor=top) or the Common Business Implementation and Taxpayer Declaration Guide.

| **Term** | **Definition** |
| --- | --- |
| AASIS | Australian annuity and superannuation income stream payment summary |
| AIIR | Annual investment income report |
| AMIT | Attributed managed investment trust |
| CDEP | Community Development Employment Project |
| CFC | Controlled foreign company |
| CRS | Common Reporting Standards |
| Date of Birth | The date of birth of individual taxpayer in DDMMYYYY format |
| DESE | Department of Education, Skills and Employment |
| DINB | Individual non-business payment summary |
| DVA | Department of Veterans’ Affairs |
| ESIC | Early stage innovation company |
| ESVCLP | Early stage venture capital limited partnership |
| ETP/EMP | Employment termination payment summary |
| FATCA | Foreign Account Transactions Compliance Act |
| FEI | Foreign employment income payment summary |
| FMD | Farm management deposits |
| FHSS | First home super saver (FHSS) scheme |
| FSI | Foreign source income |
| GOVT | Government income payment summary |
| HIN | Holder identification number |
| ICL | Income contingent loan |
| IEP | Interest on early payments |
| IITR | Individual income tax return |
| INB | Individual non business income payment summary |
| IOP | Interest on overpayments |
| LPI | Late payment interest |
| LRC | Low rate cap |
| MF | Managed fund |
| MRCA | Military Rehabilitation and Compensation Act |
| NZ | New Zealand |
| OSfA | Online services for agents |
| PAYGI | Pay as you go instalments |
| PAYGW | Pay as you go withholding |
| PHI | Private health insurance |
| PIITR | Pre-fill individual income tax return |
| 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 |
| SIC | Shortfall interest charge |
| SLS | Superannuation lump sum payment summary |
| SRN | Security holder reference number |
| STP | Single touch payroll |
| TPAR | Taxable payment annual report |
| UTD | Unit trust distribution |

* 1. Changes to Pre-Fill for 2020 Response

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

* For the 2020 Individual Tax Return a number of income pre-fill elements will need to be mapped into the new *Income Details Schedule* (INCDTLS) (for example interest data)
* Appendix A : Government Benefit Payment Label Assignment
	+ new FHR payment code, description and mapping
	+ new JSP payment code, description and mapping
	+ new YDS payment code, description and mapping
	+ new disaster codes
	+ Department name changed – Department of Education, Skills and Employment (previously Department of Employment, Skills, Small and Family Business)
	+ Low Rate Cap – Threshold has been increased to $210,000
	+ Label re-mapping for tax offset fields due to removal of Net medical tax offset (T5).
	+ Cryptocurrency – new messaging
	+ Foreign Income – new messaging
* New indicator provided for additional CGT transaction data
	+ Private Health Insurance and Medicare Levy Surcharge (MLS) - new MLS messaging
* Net Farm Management Deposits or Repayments - inclusion of FMD ‘Amount of Closing Balance’ field
* Income averaging – removal of calculation requirements, and new messaging for special professionals
* Taxable payment annual report - messaging changed for Payment Types - ‘Payment’ and ‘Grant’
* Vocational and Educational Training Student Loans (VSL) new element.

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. 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 that a tax agent can use on behalf of their clients is dependent on the activity being

undertaken, and whether they have the appropriate authorisation to perform that interaction.

|  |  |
| --- | --- |
| attention_pms | The tax agent to taxpayer relationship is a fundamental precondition to interacting with SBR for PIITR interactions. A tax agent must be linked at the whole of client level in ATO systems to request pre-fill data. |

**Note**: If the relationship doesn’t 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

Refer to 3.0 Authorisation in the Common Business Implementation and Taxpayer Declaration Guide for further information regarding Authentication.

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

**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.

* 1. Constraints When Using This Interaction

This interaction has the following unique constraints:

| **#** | **Constraint** |
| --- | --- |
|  | The pre-fill interaction can only be used for IITRs. |
|  | The *IITR.Prefill* interaction can only provide pre-fill data for 2014 onwards. Note that 2014 pre-fill data won’t be returned in the response if the taxpayer has lodged for that year. For years prior to 2014, the OSFA pre-filling report can be accessed by tax agents. Agents can access reports from 2009 onwards. See the ATO website for [further information](https://www.ato.gov.au/Aboutprefilling).  |
|  | 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 information 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.Refer to [2019 Pre-fill availability](https://www.ato.gov.au/prefillAvailability) for further information.  |
|  | Where the number of account holders/Investors exceeds 1, the pre-fill interaction does not provide an apportionment of amounts returned for the following:* Bank Interest
* Dividends
* Managed Funds
* Foreign source income

Refer to [Section 5.4 Data Apportioning](#DATA_APPORTIONING) for further information on apportioning amounts returned. |
|  | Government Payments cannot be directly mapped into the IITR. See [Section 5](#GOVERNMENT_BENEFIT).8 Government Benefits 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 pre-fill records provided for each of the following types:* Salary and Wages (INB) – 60
* Government pensions and allowances – 10 per payment type
* 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
* BTTPS – 40.

Refer to section 1.1.4 Income details schedule in the ATO IITR.007 2020 Business Implementation Guide for details on limits within the Income details schedule.  |
|  | Individuals that are non-residents for tax purposes will not have pre-fill data available 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
* company dividend and interest schedule.

In addition, any 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. Refer to [Section 5.35 ATO Interest](#_ATO_interest) and refer to [Calculating ATO Interest](https://www.ato.gov.au/prefillingcalculatingatointerest) forrecurring issues**.** |
|  | 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. usage restrictions

DSPs should be aware of the usage restrictions below, in addition to those described in the Reasonable Use policy:

* The Pre-fill Individual Income Tax Return is updated overnight by ATO systems when new taxpayer information is available. Developers and users should refrain from allowing this service to be called multiple times for one client during a single day as the information will not have changed.
* Multiple or bulk requests with the intention of tax agent database updates should be requested using BBRP transmissions. These database update requests should be restricted to one client request per day during non-peak processing hours (7.00pm to 5.00am).
* Bulk database update transmissions should include an algorithm that removes taxpayers from the automatic request after their lodgment has been submitted (ie numbers will be reduced during tax time peak lodgment periods).

The ATO actively monitors the use of services and will notify DSPs that contravene this policy. Continued breaches may result in de-whitelisting.

[For more information, refer to the Reasonable Use policy.](https://softwaredevelopers.ato.gov.au/Usingourservices%22%20%5Cl%20%22Reasonableuse)

* 1. Known Issues

| **#** | **Issue** | **Detail** |
| --- | --- | --- |
|  | 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 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.Where an IITR was lodged prior to the update of the third party data that results in an error in the IITR, a tax agent is required to lodge an amendment for the client’s return with the new third party 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 *Primary Production - Net income from 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* tool 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 are exceeded.It is 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 OSfA pre-fill report. | The following data will be unavailable through SBR pre-fill for 2017 and prior years (2018 has been updated as referenced below):Payment Summary contexts will differ (refer to previous 2017 pre-fill BIG). This may cause misalignment in ABN when multiple payment summary types are received for the same yearNon-Superannuation pension or annuity payments Untaxed Element Personal Services Income.  |
|  | Prior year deduction and income amounts are not available through SBR pre-fill service. | This data can be sourced from the OSfA pre-fill report and will show prior year deduction and income data back to 2009. |
|  | 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. |

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.

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

When lodging an IITR, certain demographic information must match the ATO client register. Demographic data provided by pre-fill will help ensure the data matches and prevent a rejected lodgment. The data fields that must match are the taxpayer’s:

* Family name
* Date of birth.

If the demographic information that has been pre-filled has changed, the taxpayer or their agent can update it using the normal channels. See the [ATO website](https://www.ato.gov.au/prefillUpdateclientdetails) for more information.

* 1. Data Limits Exceeded

In the pre-fill IITR response message, where more data exists, various elements will be populated with a value of ‘True’. For example, if a client has 11 government payment records, only the first 10 records loaded by the ATO are able to be returned due to size limitations. Alias IITR880 *GOVT Pension Data limit Exceeded* will return a value of ‘True’ in this scenario.

Software developers should consider whether a ‘help’ or informational message may be useful for tax agents where any of the following elements are set to a value of ‘True’:

|  |  |  |
| --- | --- | --- |
| **SBR Pre-fill IITR Alias** | **SBR PIITR Label** | **Limit** |
| IITR879 | PAYGW Data limit Exceeded | 60 records  |
| IITR880  | GOVT Pension Data limit Exceeded | 10 records |
| IITR956 | GOVT Allowances data limit exceeded | 10 records |
| IITR881 | BANK Data limit Exceeded | 20 records |
| IITR882 | DIV Data limit Exceeded | 50 records |
| IITR883 | PHI and MLS Data limit Exceeded | 25 records |
| IITR884 | Managed Funds Limit Exceeded  | 30 records  |
| IITR885 | CGT Shares Limit Exceeded | 20 records  |
| IITR952 | SLS Data limit Exceeded | 25 records  |
| IITR953 | ETP Data limit Exceeded | 25 records  |
| IITR954 | AASIS Data limit Exceeded | 10 records  |
| IITR1094 | CGT Property Transfers Limit Exceeded | 5 records  |
| IITR1162 | ESIC Data Limit Exceeded | 20 records  |
| IITR6603 | PSCD Data Limit Exceeded | 25 records  |
| IITR6610 | BTTPS Data Limit Exceeded | 40 records  |

Table 7: Data limits

The additional data is unable to be retrieved through additional pre-fill requests. The taxpayer and tax agent would need to refer to any provided payment summaries for the remaining records. Alternatively, this can be obtained via OSfA.

* 1. Data Apportioning

The pre-fill interaction will only return the whole amount of the income received 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, dividend or managed fund earnings, the pre-fill data must be apportioned between account holders on the IITR. |

From Tax Time 2020, the new INCDTLS will be used to return income. Where applicable within the INCDTLS, certain sections will now contain a ‘Your share’ Tuple as follows:

* Interest (INCDTLS350)
	+ Interest your share (INCDTLS360)
* Dividends (INCDTLS344)
	+ Dividend Your Share (INCDTLS377)
* Managed Fund Distributions (INCDTLS384)
	+ Managed Fund Distributions Your Share (INCDTLS418)
	+ Managed Fund Your Share Capital Gains (INCDTLS447).

The proportion of income attributable to each taxpayer is to be included in the ‘Your share’ Tuples[[1]](#footnote-1).

* 1. Bank Interest/Interest from Companies

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.

The gross interest earned on an account for the financial year will now be reported in the INCDTLS under the *Interest* (INCDTLS350) Tuple.

Where Alias IITR858 *Bank - Reported Number of Account Holders* > 1, the Interest your share (INCDTLS360) Tuple must be provided. This will be the taxpayer’s proportion of the income.

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** | **SBR INCDTLS Alias** | **SBR INCDTLS Label**  |
| --- | --- | --- | --- |
| IITR855 | Bank - Financial Institution Name | INCDTLS351 | Interest financial institution name |
| IITR857 | Bank - Account Number | INCDTLS352 | Interest account number |
| IITR858 | Bank - Reported Number of Account Holders | INCDTLS353 | Interest number of account holders\* |
| IITR115 | Bank - Gross Interest | INCDTLS359 | Total gross interest |
| IITR116 | Bank - TFN Amounts Withheld | INCDTLS358 | Total TFN amounts withheld from gross interest |

Table 8: Bank Interest data elements for apportioning

\*Where Alias INCDTLS353 *Interest number of account holders* exceeds 1, the *Interest your share* (INCDTLS360) Tuple must also be provided. For Alias IITR1152 ‘Possibly incorrect interest income in prior year’ refer to [section 5.37.6 Interest and/or Dividend Indicator](#intdivindicator)for informational message requirements.

* 1. Dividends

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** | **SBR INCDTLS Alias** | **SBR INCDTLS Label**  |
| IITR866 | Company Name | INCDTLS345 | Dividends company or trust |
| IITR867 | Investment Reference Number | INCDTLS346 | Dividends reference number |
| IITR869 | Reported Number of Investors | INCDTLS347 | Dividends number of account holders\* |
| IITR118 | Unfranked Dividend | INCDTLS371 | Total unfranked amount from dividends |
| IITR119 | Franked Dividend | INCDTLS372 | Total franked amount from dividends |
| IITR120 | Franking Credit | INCDTLS373 | Total franking credit from dividends |
| IITR121 | TFN amounts withheld from dividends | INCDTLS374 | Total TFN amounts withheld from dividends |
| IITR1116 | Exploration credits for companies | INCDTLS375 | Total exploration credits from dividends\*\* |
| IITR1130 | Listed investment company capital gain deduction | INCDTLS376 | Total listed investment company capital gain deduction from dividends |

Table 9: Dividend data elements for apportioning

\*Where Alias INCDTLS347 *Dividends number of account holders* exceeds 1, the *Dividend Your Share* (INCDTLS377) Tuple must also be provided.

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

For Alias IITR1153 ‘Possibly incorrect dividend income in prior year’ Refer to [Section 5.37.6 Interest and/or Dividend Indicator](#intdivindicator)for informational message requirements.

* 1. Managed Fund/Foreign Source Income

Managed fund and foreign source income data can be identified by its payment type (IITR853) – Unit Trust for managed funds.

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** | **SBR INCDTLS Alias** | **SBR INCDTLS Label** |
| --- | --- | --- | --- |
| IITR908 | Fund or Trust Name | INCDTLS385 | Managed fund name |
| IITR911 | Account-Identifier | INCDTLS386 | Managed fund reference number |
| IITR910 | Number of Investors | INCDTLS387 | Managed fund number of account holders\*[[2]](#footnote-2) |
| IITR285 | Non Primary Production Income Amount | INCDTLS389 | Total non-primary production income from managed fund |
| IITR265 | Other Deductions Amount | INCDTLS391 | Total other deductions relating to non-primary production from managed fund |
| IITR243 | Primary Production - Net income from trusts | INCDTLS402 | Total primary production income from managed fund |
| IITR246 | Primary Production - Other deductions | INCDTLS403 | Total other deductions for primary production distributions from managed fund |
| IITR259 | Franked distributions from trusts | INCDTLS390 | Total franked distribution from managed fund |
| IITR268 | Credit Tax Withheld ABN Unquoted Amount | INCDTLS404 | Total tax withheld when ABN not quoted from managed fund |
| IITR272 | Credit Tax Paid By Trustee Amount | INCDTLS405 | Total credit for tax paid by trustee from managed fund |
| IITR273 | Credit Foreign Resident Withholding Amount | INCDTLS408 | Total credit for foreign resident withholding amounts (excluding capital gains) from managed fund |
| IITR274 | National Rental Affordability Scheme Tax Offset Amount | INCDTLS409 | Total national rental affordability scheme offset from managed fund |
| IITR311 | Net Capital Gains Amount | INCDTLS394 | Total net capital gain from managed fund |
| IITR312 | Total Current Year CG Amount | INCDTLS395 | Total current year capital gains from managed fund |
| IITR916 | Capital gains discounted method | INCDTLS396 | Total capital gains - discount method from managed fund |
| IITR918 | Capital gains other method | INCDTLS397 | Total capital gains - other method from managed fund |
| IITR316 | Controlled Foreign Company Income Amount | INCDTLS412 | Total CFC income from managed fund |
| IITR324 | Net foreign rent | INCDTLS413 | Total net foreign rent from managed fund |
| IITR327 | Other Foreign Income Amount  | INCDTLS399 | Total other foreign income from managed fund |
| IITR328 | Australian franking credits from a NZ franking company | INCDTLS414 | Total Australian credits from a NZ franking company from managed fund |
| IITR912 | Franking Credits Amount | INCDTLS392 | Total franking credits from managed fund |
| IITR913 | TFN Withheld Credit Amount | INCDTLS393 | Total TFN amounts withheld from managed fund |
| IITR914 | Assessable Foreign Income Amount | INCDTLS398 | Total assessable foreign income from managed fund |
| IITR915 | Foreign Tax Offset Amount  | INCDTLS400 | Total foreign income tax offset from managed fund |
| IITR967 | Transferor trust income | INCDTLS411 | Total transferor trust income from managed fund |
| IITR1118 | Other income | INCDTLS401 | Total other income from managed fund |
| IITR1119 | Share of Foreign Resident Capital Gains Withholding credits | INCDTLS410 | Total credits for foreign resident capital gains withholding amounts from managed fund |
| IITR1121 | Share of Early stage venture capital limited partnership (ESVCLP) - Current year tax offset | INCDTLS415 | Total current year early stage venture capital limited partnership tax offset from managed fund |
| IITR1120 | Share of Early stage investor - Current year tax offset | INCDTLS416 | Total current year early stage investor tax offset from managed fund |
| IITR1117 | Exploration credits | INCDTLS417 | Total other refundable tax offsets: exploration credits from managed fund[[3]](#footnote-3) |

Table 10: Pre-fill Managed Fund element to INCDTLS mapping

* 1. Government Benefits

Data is pre-filled for payments made to taxpayers throughout the year by the Department of Human Services, Department of Veterans’ Affairs and Department of Education, Skills and Employment Government benefits provided in pre-fill can map to different labels on the IITR depending on the payment type code. The mapping is dependent on the taxable status of the payment and the legislation governing it.

All Government payments returned in pre-fill will map to either label 1, 5, 6, 24V, or IT3 of the IITR.

See [Appendix A](#AppC) for the complete list of pensions, payments and allowances returned by SBR and their appropriate label assignment on the IITR and INCDTLS.

* 1. Remote Area Allowance and Zone and Overseas Forces Tax Offset

A remote area allowance (IITR851) is used in the calculation of the Zone and overseas forces tax offset. It is not mapped to any specific label in the IITR.

* 1. Identifying the Government Benefit Label Mapping

The three character Government benefit type code isn’t returned by ATO systems however, the value returned in the *Australian government benefit description* (ITR848) can be used to map the benefit to the appropriate section of the form.

Certain payments, for example, ‘Carer payment’, can have a taxable amount or a tax-exempt amount. The taxable status of the payment determines whether it is mapped to label 6 or IT3.

Where the payment belongs to Label 1 of the IITR then assign as follows:

|  |  |  |  |
| --- | --- | --- | --- |
| **SBR PIITR Alias** | **SBR PIITR Label** | **SBR INCDTLS Alias** | **SBR INCDTLS Label** |
| IITR849 | Govt - Taxable Income Amount | INCDTLS312 | Salary or wages gross amount |
| IITR850 | Govt - Tax Withheld Amount | INCDTLS311 | Salary or wages tax withheld amount |

Table 11: Government payment mapping on INCDTLS

Where the payment belongs to Label 5, 6 or 24V of the IITR then assign as follows:

|  |  |  |  |
| --- | --- | --- | --- |
| **SBR PIITR Alias** | **SBR PIITR Label** | **SBR INCDTLS Alias** | **SBR INCDTLS Label** |
| IITR849 | Govt - Taxable Income Amount | INCDTLS128 | Australian government benefit taxable amount |
| IITR850 | Govt - Tax Withheld Amount | INCDTLS129 | Australian government benefit tax withheld |

Table 12: Government payment mapping on INCDTLS

Where the payment belongs to Label 5 of the IITR then assign the *Australian government benefit type* INCDTLS126 value to “Allowance”.

Where the payment belongs to Label 6 of the IITR then assign the *Australian government benefit type* INCDTLS126 value to “Pension”.

Where the payment belongs to Label 24V of the IITR then assign the *Australian government benefit type* INCDTLS126 value to “Special”.

Refer to [Appendix A](#AppC) for mapping of each of the different payments and their specific mapping.

* 1. Incorporating Single Touch Payroll (STP) Information

Where a value is returned for any of the following:

* Alias IITR6625 *Salary and Wages Provided Data Finalised*
* Alias IITR6626 *ETP Provided Data Finalised*
* Alias IITR6628 *FEI Provided Data Finalised*
* Alias IITR6627 *PSI Provided Data Finalised,*

the value indicates the source of this data is Single Touch Payroll (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**

This **unfinalised** income statement has been reported through Single Touch Payroll. Generally your client’s employer has until 31 July 2020 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 following 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:

* Alias IITR607 *PAYGW - INB PSAR Amendment code*
* Alias IITR614 *PAYGW - PSI PSAR Amendment code*
* Alias IITR621 *PAYGW - FEI PSAR Amendment code.*
	1. Individual Non-Business Payment Summary (INB)

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

* ‘005’ – Salary and Wages
* ‘006’ – Non-Superannuation pension or annuity payments
* ‘009’ – Working holiday makers employed under the relevant visa.
	1. Salary and Wages/Working Holiday Maker Income

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 INCDTLS alias assignment** | **SBR INCDTLS label** |
| --- | --- | --- | --- |
| IITR603 | PAYGW - INB Payer ABN | INCDTLS307 | Payer's Australian business number |
| IITR604 | PAYGW - INB Payer WPN | INCDTLS308  | Payer's withholding payer number  |
| IITR62 | PAYGW - INB Gross Payment | INCDTLS312  | Salary or wages gross amount  |
| IITR61 | PAYGW - INB Tax Withheld | INCDTLS311  | Salary or wages tax withheld amount  |
| IITR65[[4]](#footnote-4) | PAYGW - INB Total Allowance | INCDTLS313  | Allowances including commissions, director's fees, bonuses, tips or consultation fees etcetera  |
| IITR817 | PAYGW - Reportable Fringe Benefits  | INCDTLS314  | Reportable fringe benefits  |
| IITR1045 | Is the employer exempt from FBT under section 57A of the FBTAA 1986? | INCDTLS315 | Is the employer exempt from FBT under section 57A of the FBTAA 1986? |
| IITR818 | PAYGW - Reportable Employer Super Contributions | INCDTLS319  | Salary or wages reportable employer superannuation contributions  |
| IITR819 | PAYGW - CDEP Payment | INCDTLS316  | Community Development Employment Project (CDEP) amount  |
| IITR820 | PAYGW - Lump Sum A | INCDTLS321  | Salary or wages lump sum A  |
| IITR821 | PAYGW - Lump Sum B | INCDTLS324 | Salary or wages lump sum B **Note:** only 5% of the PIITR PAYGW – Lump Sum B amount is assigned on the IITR |
| IITR823 | PAYGW - Lump Sum E | INCDTLS326  | Salary or wages lump sum E  |
| IITR69 | PAYGW - Lump Sum A Type | INCDTLS322  | Salary or wages lump sum A payment type  |
| IITR824[[5]](#footnote-5) | PAYGW - Union / Professional Association Fees | DDCTNS315 (Deductions Schedule) | Other work related expenses amount **Note:** Description to be entered at DDCTNS314 |
| IITR825[[6]](#footnote-6) | PAYGW - Workplace Giving | DDCTNS413 (Deductions Schedule) | Gifts or donations amount **Note:** Description to be entered at DDCTNS412 |
| IITR330 | PAYGW - Exempt Foreign Employment Income | INCDTLS335 | Exempt foreign employment income |
| IITR822 | PAYGW - Lump Sum D | INCDTLS325 | Salary or wages lump sum D |

Table 13: INB Salary and Wages payment summary mapping on INCDTLS/DDCTNS

* 1. 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** |
| --- | --- | --- | --- |
| IITR62 | PAYGW – INB Gross Payment | INCDTLS147 | Annuity gross amount |
| IITR826 | PAYGW - Deductible amount of UPP of the annuity | INCDTLS148 | Annuity deductible amount of undeducted purchase price |
| IITR61 | PAYGW – INB Tax Withheld | INCDTLS146 | Annuity tax withheld |

Table 14: Non-superannuation pension or annuity payment summary mapping on INCDTLS

* 1. Employment Termination Payment Summary (EMP)

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** |
| --- | --- | --- | --- |
| IITR1155 | ETP Payer ABN | INCDTLS307 | Payer's Australian business number |
| IITR1156 | ETP Payer WPN | INCDTLS308 | Payer's withholding payer number |
| IITR73 | ETP Date of payment | INCDTLS137 | ETP date of payment |
| IITR76 | ETP Payment Code | INCDTLS138 | ETP code |
| IITR75 | ETP Taxable-component | INCDTLS140 | ETP taxable component |
| IITR832 | ETP Tax-free-component | INCDTLS141 | ETP tax free component |
| IITR74 | ETP Tax Withheld | INCDTLS139 | ETP tax withheld amount |

Table 15: ETP payment summary mapping on INCDTLS

* 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 information 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 | INCDTLS307 | Payer's Australian business number |
| IITR951 | SLS death benefit type | INCDTLS333 | Is this a death benefit?**Note:** Where the value at IITR951 is either Dependant /Non-dependent INCDTLS333 should be ‘True’ |
| IITR99 | SLS taxable-component-taxed-element | INCDTLS330 | SLS taxed element |
| IITR100 | SLS taxable-component-untaxed-element | INCDTLS331 | SLS untaxed element |
| IITR234 | SLS tax-free-component | INCDTLS332 | SLS tax-free component |
| IITR97 | SLS Date of payment | INCDTLS328 | SLS date of payment |
| IITR98 | SLS Tax Withheld | INCDTLS329 | SLS tax withheld amount |

Table 16: SLS payment summary mapping on INCDTLS

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 1959) and receives a SLS payment with a taxed element and untaxed element:

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

* 1. Foreign Employment Income (FEI)

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 information only)

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 INCDTLS alias assignment** | **SBR INCDTLS label** |
| --- | --- | --- | --- |
| IITR617 | PAYGW - FEI Payer ABN | INCDTLS307 | Payer's Australian business number |
| IITR618 | PAYGW - FEI Payer WPN | INCDTLS308 | Payer's Withholder payer number |
| IITR320 | PAYGW - Gross Payment | INCDTLS168 | Foreign employment income gross amount |
| IITR331 | PAYGW - FEI-Foreign-Tax-Paid | INCDTLS169 | Foreign employment income foreign tax paid |
| IITR836 | PAYGW - FEI-Australian-Tax-Withheld | INCDTLS167 | Foreign employment income tax withheld amount |
| IITR837 | PAYGW - Reportable Fringe Benefits  | INCDTLS170  | Foreign employment income reportable fringe benefits  |
| IITR1046 | Is the employer exempt from FBT under section 57A of the FBTAA 1986? | INCDTLS180 | Is the employer exempt from FBT under section 57A of the FBTAA 1986? |
| IITR838 | PAYGW - Reportable Employer Super Contributions | INCDTLS171 | Foreign employment income reportable employer superannuation contributions |
| IITR839 | PAYGW - Lump Sum A | INCDTLS174 | Foreign employment income lump sum A |
| IITR842 | PAYGW - Lump Sum A Type | INCDTLS175 | Foreign employment income lump sum A payment type  |
| IITR841 | PAYGW - Lump Sum E | INCDTLS177 | Foreign employment income lump sum E |
| IITR824 | PAYGW - Union / Professional Association Fees | DDCTNS315(Deductions Schedule) | Other work related expenses amount **Note:** Description to be entered at DDCTNS314 |
| IITR825 | PAYGW - Workplace Giving |  DDCTNS413(Deductions Schedule) | Gifts or donations amount **Note:** Description to be entered at DDCTNS412 |

Table 17: PAYGW - FEI income and tax withheld amount mapping on INCDTLS/DDCTNS

* 1. Personal Services Income (PSI)

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 | INCDTLS342 | Attributed PSI gross amount |
| PSS32 | Tax withheld for attributed personal services income | INCDTLS341 | Attributed PSI tax withheld |
| IITR831 | PAYGW - Reportable Employer Super Contributions | INCDTLS343 | Attributed PSI reportable employer super contributions |

Table 18: PAYGW - PSI income and tax withheld amount mapping on INCDTLS

* 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 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 (information only)\*\* |  |
| IITR874 | Policy End date | Not applicable – not mapped on IITR (information only)\*\* |  |
| IITR1095 | PHI - Tax Claim Code | Not applicable – not mapped on IITR (information only) | Tax Claim Code[[7]](#footnote-7) |

Table 19: Private Health Insurance data IITR label assignment

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:



 *“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/prefillPHIS)*.”*

\*\*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. Where start and end dates are provided the following informative message should be displayed:



*“The start and end date is the period your client had private patient hospital cover. In calculating the number of days covered you first need to check if all of their dependants, including their spouse, also had an appropriate level of private patient hospital cover for the income year. This information will then be used to determine your client's* [*Medicare levy surcharge*](https://www.ato.gov.au/prefillMLS) *liability.”*

* 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 information only under the Context RP.{CGTSeqNum}.

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.

From Tax Time 2020, the newly created Alias IITR1171 *Additional CGT transaction data exists* will be set to ‘True’ where additional share and unit transaction data is available. Where this indicator returns a value of ‘True’, Software Developers should provide an informational message as follows:



*“Additional CGT transaction data is available. This information can be accessed by the tax agent via OSfA.”*

The path to access the additional data is as follows: OSFA > Reports and forms> Lodgments > Client Reports > Pre-generated Reports.



Figure 2: OSfA path to access CGT share and unit disposal data

* 1. CGT Cryptocurrency Transactions

From Tax Time 2020, the newly created Alias IITR1172 *Cryptocurrency indicator* will be set to ‘True’ where the client has disposed of a cryptocurrency asset during the financial year. Software Developers should provide an informational message as follows:



*“Your client held or disposed of cryptocurrency that may have resulted in a capital gains event. For more information go to* [*https://www.ato.gov.au/taxtreatmentofcryptocurrencies*](https://www.ato.gov.au/taxtreatmentofcryptocurrencies) *for current information on your client’s tax obligations.”*

* 1. CGT Real Property Transfers Data

Real property sales transactions that occurred in each State or Territory are 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.

CGT Real Property Transfers data will be available through the pre-fill response as information 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:



*‘Your client may not have a CGT obligation for the above property if they were resident for tax purposes at the time of disposal and it was their* [*main residence*](https://www.ato.gov.au/prefillMainResidence)*.’’*

* 1. Taxable Payment Annual Report (TPAR) Data

Taxable payments reporting for businesses providing building and construction, courier, cleaning services, road freight, security, investigation, surveillance or IT 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, courier, cleaning services, road freight, security, investigation, surveillance or IT services 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 information only under Context RP.{TPSeqNum}.

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



1. *“Gross amounts include GST, if it has been charged”*
2. *“Amounts invoiced but not actually paid to your client in the financial year are not included.”*

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

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 to assist entities (including individuals) to continue, commence or cease business*](https://www.ato.gov.au/law/view/document?docid=TXR/TR20063/NAT/ATO/00001).

For more information on the Taxable Payment Annual Report see the [ATO website](https://www.ato.gov.au/prefillTPAR).

* 1. Employee Share Scheme Data

An employee share scheme (ESS) is a scheme where 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. Refer to the residency pages on [ato.gov.au](https://www.ato.gov.au/prefillResidency).) 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 | INCDTLS501 | Discount from taxed-upfront schemes eligible for reduction |
| IITR124 | Discount Taxed Upfront Not Eligible Reduction Amount | INCDTLS502 | Discount from taxed-upfront schemes not eligible for reduction |
| IITR125 | Discount Deferral Schemes Amount | INCDTLS503 | Discount from deferral schemes |
| IITR128 | TFN Withheld Amount | INCDTLS505 | TFN amounts withheld from discounts |
| IITR1134 | Discount Amounts are Assessable or Gross  | Not applicable - not mapped on IITR (information only) |  |

Table 20: ESS INCDTLS 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 IITR922 *Employer ABN* has been reported as a blank. This Employer 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 are subject to ordinary CGT treatment.

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

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

*“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/prefillEarlyStageInvestorQualification) *for the tax offset, you need to manually calculate the amount of the tax offset and include that amount at Label T8L* [*Early stage investor*](https://www.ato.gov.au/EarlyStageInvestor-2020-redirect) *– Current year tax offset.”*

For more information on the early stage innovation companies, see the [ATO website](https://www.ato.gov.au/prefillEarlyStageInnovationCoy).

## 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.

| **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 21: ESVCLP IITR label assignment

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

*“When completing* [*T7 Early stage venture capital limited partnership*](https://www.ato.gov.au/EarlyStageVentureCapitalLimitedPartnership-2020-redirect)*, 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.

| **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 22: 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:

*“When completing* [*T8 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

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

*“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):



*“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/prefillFXrates)***.*** *“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.”*

Alias IITR6607 Net annual payments is a repeatable row. There may be more than one ‘Net annual payments’ amount per provider.

Alias IITR6608 Currency code 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.

* 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.

Key changes for TT2020 is the inclusion of IITR947 *Amount of Closing Balance*.

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 information 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 amounts will not be available through the SBR pre-fill service. This data can be sourced from the OSfA pre-fill report from 2017 onwards.

The elements not listed in the table below under Context RP.{PDSeqNum} are information only. Once the amount is apportioned it can be assigned to the INCDTLS as follows:

| **SBR Pre-fill IITR Alias** | **SBR PIITR Label** | **SBR INCDTLS Alias** | **SBR INCDTLS Label**  |
| --- | --- | --- | --- |
| IITR1049 | Partnership Name | INCDTLS461 | Partnership Name |
| IITR1002 | Primary Production - Distribution from partnerships | INCDTLS464 | Primary production distribution from partnership |
| IITR1003 | Distribution from partnerships, less foreign income | INCDTLS470orINCDTLS471 or INCDTLS472 | Non-primary production net financial investment income or loss from partnership, or Non-primary production net rental property income or loss from partnership, orNon-primary production remaining distribution from partnership |
| IITR1052 | Credit Tax Withheld ABN Unquoted Amount | INCDTLS480 | Tax withheld where Australian business number not quoted from partnership |
| IITR1053 | Franking Credits Amount | INCDTLS481 | Franking credits from partnership |
| IITR1058 | Australian franking credits from a NZ franking company | (Information only) |  |
| IITR1055 | National Rental Affordability Scheme Tax Offset Amount | INCDTLS485 | National rental affordability scheme tax offset from partnership |
| IITR1054 | TFN Withheld Credit Amount | INCDTLS482  | TFN amounts withheld from interest, dividends and unit trust distributions from partnership |
| IITR1004 | Franked distributions from partnerships | INCDTLS470or INCDTLS471orINCDTLS472 | Non-primary production net financial investment income or loss from partnership, or Non-primary production net rental property income or loss from partnership, orNon-primary production remaining distribution from partnership |
| IITR1059 | Share of exploration credits | IITR395 | Other refundable tax offsets |
| IITR1057 | Share of credit for amounts withheld from foreign resident withholdings | INCDTLS484 | Credit for foreign resident withholding amounts (excluding capital gains) from partnership |
| IITR1056 | Credit for TFN Amounts Withheld from Payments from Closely Withheld Trusts | INCDTLS483 | TFN amounts withheld from payments from closely held trusts from partnership |

Table 23: Partnership Returns INCDTLS 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 onwards.

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** | **SBR IITR Alias** | **SBR IITR Label**  |
| --- | --- | --- | --- |
| IITR1066 | Assessable Foreign Income Amount | INCDTLS222 | Foreign financial investment gross amount |
| IITR1067 | Other Net Foreign Source Income | INCDTLS226 | Other foreign income gross amount |
| IITR1068 | Australian franking credits from a NZ franking company | INCDTLS223 | Australian franking credits from a NZ franking company |
| IITR1069 | Foreign Tax Offset Amount | INCDTLS227 | Foreign income tax offset |

Table 24: Foreign source income data INCDTLS label assignment

* 1. Foreign Source Income Data Obtained Via Exchange of Information (CRS and FATCA)

The ATO receives and exchange financial account information with other tax jurisdictions, such as Common Reporting Standard (CRS) and Foreign Account Transaction Compliance Act (FATCA). From Tax Time 2020, the newly created Alias IITR1173 *Foreign income indicator* will be set to ‘True’ where the client has received foreign income from financial accounts as part of this exchange of data. Software Developers should consider providing an informational message when this element is set to ‘True’ as follows:

*“We have received information from a foreign tax authority that indicates that in previous income years, your client received interest or dividends from a foreign financial institution. If your client received any foreign income in the 2020 income year, you need to include it in your client’s tax return. For more information go to* [*https://ato.gov.au/foreignincome*](https://ato.gov.au/foreignincome)*.”*

* 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 information 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.

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 2020 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 2020; the valid years would be 2019, 2018, 2017, 2016, and 2015. 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 or equal to the LRC threshold ($210,000 in 2020), 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 information 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 25: Pre-fill response for Low rate cap data

* 1. Income Averaging Data

In the 2020 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 (2019, 2018, 2017, 2016, and 2015 in the 2020 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 (2019, 2018, 2017, 2016, and 2015 in the 2020 response). The data required to be returned:

* The averaging financial year (IITR893)
* The taxable professional (TPI) for the corresponding income year (IITR355).

Where data is returned for income averaging for special professionals, we recommend that Software Developers provide an informational message as follows:

*“You will need to manually calculate your client’s average taxable professional income according to their income averaging residency status.”*

Averaging data will be available through the Pre-fill response as information only under the Context RP.{FinYear}.

## Income Contingent Loan Debts

In the 2020 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

Vocational and Educational Training Student Loans (VSL) amount Income contingent loan debts will be available through the pre-fill response as information 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.

VSL (IITR1174) will only be provided for the years 2020 onwards.

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

 *“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 26:

| **SBR PIITR Alias** | **SBR PIITR Label** | **SBR INCDTLS alias assignment** | **SBR INCDTLS label** |
| --- | --- | --- | --- |
| IITR859 | IOP Amount | INCDTLS359 | Total gross interest |
| IITR860 | IEP Amount | INCDTLS359 | Total gross interest |
| IITR861 | DRI Amount | INCDTLS359 | Total gross interest |
| IITR862 | GIC SIC LPI Credit Amount | INCDTLS451andINCDTLS449 | Other income amount andOther income type (Value = ATO interest) |
| IITR863 | GIC SIC LPI Debit Amount | DDCTNS306AndDDCTNS304(Deductions Schedule) | Cost of managing tax affairs amountAnd Cost of managing tax affairs type code (Value = Interest charged by the ATO) |

Table 26: 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 27: 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 within the ATO app. Clients are able to record expenses incurred for the year and upload the data to the ATO at tax time. Where a client has chosen to upload *myDeductions* data, it will be provided as part of the pre-fill data for the tax agent. Clients can also provide their expense data directly to their agent from the app.

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 vehiclesOnly most recent logbook percentage is 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 instancesMixture 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 | IITR447IITR448 | PP – Other business incomeNon-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 28: 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 information 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 2019 individual tax return will assist in completing the total opening stock amount label in the current 2020 year individual tax return.

The 2020 total opening stock amount must equal the 2019 total closing stock amount. The 2019 total closing stock amount must be mapped to the 2020 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 29: 2019 closing stock amount mapped to 2020 opening stock IITR label assignment

* 1. Business Income and Expenses – Losses Carried 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 30: 2020 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 information 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 2019-2020 work-related expenses prior to lodgment as follows:

***“Work-related expenses***

*Your client’s total work-related expenses for 2018–19 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 2019–20. 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 informative 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 information 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 2019-2020 tax return. The message should display under the current year pre-filling of *Bank – Gross Interest* amounts. The message returned should be as follows:



***“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 2019-2020 tax return. The message should display under the current year pre-filling of *Dividend* amounts. The message returned should be as follows:



***“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 information 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/prefillSeniorAustralians) 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 2020 the taxpayer’s date of birth is on or before 30.06.1954 and therefore, on 30.06.2020 they were aged >= 66 years |

Table 31: 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 be mapped to the DDCTNS schedule as follows:

| **SBR PIITR Alias** | **SBR PIITR Label** | **SBR DDCTNS alias assignment** | **SBR DDCTNS label** |
| --- | --- | --- | --- |
| 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 |

Table 32: PSCD DDCTNS label assignment

* 1. First Home Super Saver Scheme (FHSS)

Assessable FHSS released amount payment summary data remain in the main IITR only and 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** |
| --- | --- | --- | --- |
| 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 33: FHSS IITR label assignment

## Employee share schemes

As of 1 July 2019, label 12G on the individual income tax return (IITR) is obsolete. It is recommended that Software Developers hide IITR26. A validation rule will prevent lodgment if a value is included at IITR126.

# Appendix A – Government Benefit Payment Label Assignment

The list of government benefits to IITR label provided below is valid for 2020 only and can change each year due to legislative requirements.

## Services Australia trading as Centrelink

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 29468422437

Name: Services Australia 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** | **INCDTLS Assignment/ Australian government benefit type****(INCDTLS126)** |
| --- | --- | --- | --- | --- |
| ABY | Abstudy | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| AGE | Age Pension | IITR849 | IITR89 / 6 | INCDTLS128/ Pension |
| AUS | Austudy | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| BVA | Bereavement Allowance | IITR849 | IITR89 / 6 | INCDTLS128/ Pension |
| CAR | Carer Payment | IITR849 (Taxable) | IITR89 / 6 | INCDTLS128/ Pension |
| Carer Payment | IITR852(Exempt) | IITR202 / IT3  | Not applicable |
| CPN | CDEP Participant Supplement | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| CPP | CDEP Participant Supplement | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| CPV | CDEP Participant Supplement  | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| DAP | Dad and Partner Pay  | IITR849 | IITR62 / 1 | INCDTLS312/ Not applicable |
| DRP | Drought Relief Payment | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| DSP | Disability Support Pension | IITR849 | IITR89 / 6 (Taxable) | INCDTLS128/ Pension |
| Disability Support Pension | IITR852 | IITR202 / IT3(Exempt) | Not applicable |
| ECP | Exceptional Circumstances Relief Payment | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| EDN | Newstart System Payment for Education Entry | IITR849 | IITR89 / 6 | INCDTLS128/ Pension |
| EDP | Pension System Payment for Education Entry Payment | IITR849 | IITR89 / 6 | INCDTLS128/ Pension |
| EDV | Parenting System Payment for Education Entry | IITR849 | IITR89 / 6 | INCDTLS128/ Pension |
| FFR | Farm Family Restart | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| FHA | Farm Household Allowance | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| FHL | Farm Household Allowance Supplement | IITR849 | IITR618 / 24V | INCDTLS128/ Special |
| FHR\*\* | FHA Relief Payment | IITR849 | IITR618 / 24V | INCDTLS128/ Special |
| JSA | Job Search Allowance | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| JSP\*\* | Jobseeker payment | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| MAA | Mature Age Allowance | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| MPA | Mature Age Partner Allowance | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| NMA | Newstart Mature Age Allowance | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| NSA | Newstart Allowance | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| PIN\*\* | PaTH Internship Incentive - Newstart | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| PIP\*\* | PaTH Internship Incentive - Pension | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| PMA | Newstart Mature Age Partner  | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| PNS | Newstart Partner Allowance  | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| PPA | Pension Partner Allowance | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| PPL | Parental Leave Pay | IITR849 | IITR62 / 1 | INCDTLS312/ Not applicable |
| PPP | Parenting Payment Partnered | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| PPS | Parenting Payment Single | IITR849 | IITR89 / 6 | INCDTLS128/ Pension |
| PSA | Sickness Partner Allowance | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| PSP | Special Partner Allowance  | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| PTA | Partner Allowance (PA) | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| PWP | Ceased Customer Partner | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| SKA | Sickness Allowance | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| SPL | Special Benefit | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| SPP | Sole Parent Pension | IITR849 | IITR89 / 6 | INCDTLS128/ Pension |
| WDA | Widow Allowance - Taxable pay | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| WFA | Wife (AGE)  | IITR849 (Taxable) | IITR89 / 6  | INCDTLS128/ Pension |
| Wife (AGE)  | IITR852(Exempt) | IITR202 / IT3 | Not applicable |
| WFD | Wife (DSP)  | IITR849(Taxable) | IITR89 / 6 | INCDTLS128/ Pension |
| Wife (DSP)  | IITR852(Exempt) | IITR202 / IT3 | Not applicable |
| WID | Widow Class B | IITR849 | IITR89 / 6 | INCDTLS128/ Pension |
| YAL | Youth Allowance (YA) | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| YDA\*\* | Youth Disability Supplement | IITR849(Taxable) | IITR86 / 5 | INCDTLS128/ Allowance |
| YDN\*\* | Youth Disability Supplement | IITR849(Taxable) | IITR86 / 5 | INCDTLS128/ Allowance |
| YDP\*\* | Youth Disability Supplement | IITR852(Exempt) | IITR202 / IT3 | Not applicable |
| YTA | Youth Training Allowance | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| Y09 | Disaster Recovery Allowance | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| Y10 | NSW Bushfires Oct 2013 NZ visa holder | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| Y22 | Cyclone Ita Apr 2014 NZ visa holder | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| Y24 | SA bushfires Jan 2015 NZ visa holder | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| Y25 | Qld Cyclone Marcia Feb 2015 NZ visa holder | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| Y51 | Cyclone Olwyn Mar 2015 NZ visa holder | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| Y52 | NSW East Coast Storms and Flooding Apr 2015 NZ visa holder | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| Y53 | Income Recovery Subsidy  | IITR849 | IITR618 / 24V | INCDTLS128/ Special |
| Y54 | SA Pinery Bushfire Nov 2015 | IITR849 | IITR618 / 24V | INCDTLS128/ Special |
| Y55 | WA Waroona Bushfire Jan 2016 | IITR849 | IITR618 / 24V | INCDTLS128/ Special |
| Y56 | NSW East Coast Storms and Floods Jun 2016 | IITR849 | IITR618 / 24V | INCDTLS128/ Special |
| Y57 | TAS East Coast Storms and Floods Jun 2016 | IITR849 | IITR618 / 24V | INCDTLS128/ Special |
| Y58 | Cyclone Debbie Mar 2017 NZ visa holder | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| Y59 | Disaster Recovery Allowance | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| Y60 | Disaster Recovery Allowance | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| Y61 | Disaster Recovery Allowance | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| Y62\*\* | Disaster Recovery Allowance | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| Y63\*\* | Disaster Recovery Allowance | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| Y64\*\* | Disaster Recovery Allowance | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| Y65\*\* | Disaster Recovery Allowance | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| Z20 | Disaster Recovery Allowance | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| Z21 | Disaster Recovery Allowance | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| Z22 | Disaster Recovery Allowance | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| Z23 | Disaster Recovery Allowance | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| Z24 | Disaster Recovery Allowance | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| Z25 | Disaster Recovery Allowance | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| Z51 | Disaster Recovery Allowance | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| Z52 | Disaster Recovery Allowance  | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| Z53 | Disaster Recovery Allowance | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| Z54 | Disaster Recovery Allowance  | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| Z55 | Disaster Recovery Allowance  | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| Z56 | Disaster Recovery Allowance  | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| Z57 | Disaster Recovery Allowance  | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| Z58\*\* | Disaster Recovery Allowance | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| Z59\*\* | Disaster Recovery Allowance | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| Z60\*\* | Disaster Recovery Allowance | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| Z61\*\* | Disaster Recovery Allowance | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |

Table 34: Centrelink Benefits Codes

\*\*New for 2020

## Department of education, skills, and employment (DESe)

ABN: 54201218474

Name: Department of Education, Skills and Employment

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Benefit Type Code** | **Description** | **Sourced from** | **IITR Assignment/Label** | **Australian government benefit type****(INCDTLS126)** |
| NEI | New Enterprise Incentive | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |

Table 35: Dept. of Education, Skills and Employment

## Department of Veterans’ Affairs (DVA)

ABN: 23964290824

Name: Department of Veterans’ Affairs

| **Benefit Type Code** | **Description** | **Sourced from** | **IITR Assignment/Label** | **Australian government benefit type****(INCDTLS126)** |
| --- | --- | --- | --- | --- |
| FAP | Non Taxable Age Pension | IITR852 | IITR202 / IT3  | Not applicable |
| FAS | Non Taxable Pension Supplement Age Pension  | IITR852 | IITR202 / IT3  | Not applicable |
| FCD | Non Taxable Centrelink Defence Force Income Support Allowance | IITR852 | IITR202 / IT3  | Not applicable |
| FDP | Non Taxable Disability Pension | IITR852 | IITR202 / IT3  | Not applicable |
| FIS | Non Taxable Income Support Supplement | IITR852 | IITR202 / IT3  | Not applicable |
| FMD | Non Taxable MRCA Disability Pension | IITR852 | IITR202 / IT3  | Not applicable |
| FMW | Non Taxable MRCA Wholly Dependent Partner | IITR852 | IITR202 / IT3  | Not applicable |
| FPS | Non Taxable Pension Supplement Service Pension | IITR852 | IITR202 / IT3  | Not applicable |
| FSP | Non Taxable Service Pension | IITR852 | IITR202 / IT3  | Not applicable |
| FWW | Non Taxable War Widows Pension | IITR852 | IITR202 / IT3  | Not applicable |
| TAP | Taxable Age Pension | IITR849 | IITR89 / 6 | INCDTLS128/ Pension |
| TAS | Taxable Pension Supplement Age Pension | IITR849 | IITR89 / 6 | INCDTLS128/ Pension |
| TCD | Taxable Centrelink Defence Force Income Support Allowance | IITR849 | IITR89 / 6 | INCDTLS128/ Pension |
| TCP | Taxable Carers Pension | IITR849 | IITR89 / 6 | INCDTLS128/ Pension |
| TDD | Taxable DVA Defence Force Income Support Allowance | IITR849 | IITR89 / 6 | INCDTLS128/ Pension |
| TEA | Taxable VCES Payment | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| TEE | Taxable Education Entry Payment | IITR849 | IITR89 / 6 | INCDTLS128/ Pension |
| TIS | Taxable Income Support Supplement | IITR849 | IITR89 / 6 | INCDTLS128/ Pension |
| TME | Taxable MRCA Education Allowance | IITR849 | IITR86 / 5 | INCDTLS128/ Allowance |
| TMS | Taxable Adequate Means of Support Pension | IITR849 | IITR89 / 6 | INCDTLS128/ Pension |
| TPS | Taxable Pension Supplement Service Pension | IITR849 | IITR89 / 6 | INCDTLS128/ Pension |
| TSP | Taxable Service Pension | IITR849 | IITR89 / 6 | INCDTLS128/ Pension |
| TVP | Taxable Veteran Payment | IITR849 | IITR89 / 6 | INCDTLS128/ Pension |

Table 36: Dept. of Veterans Affairs

1. A tuple is a sequence of immutable Python objects. Tuples are sequences, just like lists. The differences between tuples and lists are, the tuples cannot be changed unlike lists and tuples use parentheses, whereas lists use square brackets. [↑](#footnote-ref-1)
2. Where Alias INCDTLS387 Managed fund number of account holders exceeds 1, the Managed Fund Distributions Your Share (INCDTLS418) and/or Managed Fund Your Share Capital Gains (INCDTLS447) Tuple must also be provided. [↑](#footnote-ref-2)
3. The Other refundable tax offsets code at Alias IITR396 will identify whether the exploration credit refundable tax offset is being claimed. [↑](#footnote-ref-3)
4. Alias IITR65 - the amount provided is the sum of all allowance types reported by the client’s employer(s). [↑](#footnote-ref-4)
5. Alias’ IITR824 and IITR825 - for STP records these are both pre-filled from the STP deductions section. [↑](#footnote-ref-5)
6. Alias’ IITR824 and IITR825 - for STP records these are both pre-filled from the STP deductions section. [↑](#footnote-ref-6)
7. Based on prior year PHI - Tax Claim Code. The pre-fill data that can be returned in the element IITR1095 is information 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. [↑](#footnote-ref-7)