

# ATO Links for 2009-11 Tax Returns

## Online services

- [ATO digital certificates](#) Information about accessing our online services.
- [Online services for businesses](#) As a business, you can use the following tools to deal with us online.
- [Portal maintenance schedule](#) 2010 dates for scheduled system maintenance of the Business and Tax Agent portals

## Individuals

- [What's new in 2010](#) There have been some changes to tax over the past year which may benefit or affect you, such as the removal of the baby bonus, changes which affect same sex relationships and additional information required to claim the superannuation co-contribution.
- [Keep your identity secure](#) Identity fraud is one of the fastest growing crimes in the world and during tax time it is even more important to protect your identity.
- [How to lodge your 2009-10 tax return](#) The time to lodge your tax return is fast approaching and from 1 July 2010 you can lodge your tax return for the 2009-10 financial year. The ATO has a number of lodgement options available to help you prepare your return and ensure you lodge it on time. Remember, the deadline for lodging a return you prepare yourself is 31 October 2010.
- [View the e-tax demonstration](#) In just three minutes, this animated demonstration shows how e-tax works
- [Do you own a rental property? Know what deductions you can claim this tax time](#) More than 1.3 million people claimed nearly \$25 billion in rental deductions in their tax return last year. Of these people nearly 150,000 people claimed deductions for the first time.
- [What work-related expenses can I claim in my 2010 tax return?](#) Last year approximately 7.3 million people claimed work-related expenses making them one of the most commonly claimed deductions.
- [Industries and occupations](#) Relevant tax information for specific industries and occupations
- [Remember to claim your donations](#) If you have made any donations to charitable organisations this year you may be able to claim them as a tax deduction on your 2009-10 tax return.
- [Reportable fringe benefits - facts for employees](#) This information will help you understand the reportable fringe benefits amount included on your payment summary.
- [Extending TFN withholding for closely held trusts](#) This guide provides general information on the application of TFN withholding provisions for closely held trusts.
- [Employee Share Scheme - guide for employees](#) A general guide explaining how the new employee share scheme rules apply to ESS interests acquired on or after 1 July 2009. The new rules also apply to some shares and rights acquired before that time, which is explained further within this document.

## Calculators

- [Income tests calculator](#) This calculator will help you work out your adjusted taxable income (ATI), rebate income and income for Medicare levy surcharge purposes.
- [Income for \(Medicare levy\) surcharge purposes calculator](#) This calculator will help you work out your income for Medicare levy surcharge purposes. You need to know your income for Medicare levy surcharge purposes to work out whether you have to pay the Medicare levy surcharge.
- [Adjusted taxable income \(ATI\) calculator for dependent tax offsets](#) This calculator will help you work out your ATI. You need to know your ATI to work out if you can claim any of the dependent tax offsets.
- [Rebate income calculator for senior Australians or pensioner tax offset](#) This calculator will help you work out your rebate income. You need to know your rebate income to claim the senior Australians or pensioner tax offset.

## Capital Gains Tax

- [Get capital gains right in 2010](#) The ATO will continue to focus on capital gains tax (CGT) this year. Last financial year the ATO reviewed or audited more than 1,000 individual CGT claims, resulting in revenue adjustments of over \$5 million.

## Employers

- [Employee share schemes](#) This page provides information for both employees and employers participating in an ESS.
- [Reportable fringe benefits](#) If you are an employer that provides fringe benefits to an employee, you may need to report the grossed-up taxable value on the employee's payment summary

## Goods and Services Tax

- [GST and international freight transport](#) This fact sheet provides guidance on the GST in regards to the suppliers of international transport services, subcontractors providing transport services within Australia, importers and exporters law changes effective
- [Changes to tax invoices and recipient created tax invoices - frequently asked questions](#) The document provides answers to frequently asked questions about changes to tax invoices and recipient created tax invoices (RCTIs) being introduced as part of the Board of Taxation's review of the legal framework for the administration of GST.

## Superannuation

- [Unclaimed superannuation money protocol document](#) This document provides guidance for superannuation providers regarding super interests identified in the *Superannuation (Unclaimed Money and Lost Members) Act 1999* (SUMLMA) that are required to be reported and paid to the Commissioner of Taxation.

## Tax Time 2010

- **Tax Time 2010 essentials** Tax Time 2010 provides information about product changes, access to downloadable copies of tax return forms and instructions and links to the online ordering service.

## Debt

- **Managing your tax debt** What to do if you are having difficulty paying your tax debt.
- **Repaying your HELP debt 2010-11** This publication explains how Higher Education Loan Program (HELP) debts will be repaid in the 2010-11 income year (NAT 3913)

## Topical articles

**All the tax information you need to know when running a business** There are some important things you need to know when running a business - like what registrations you need, how much tax and super you need to pay and when, and what records to keep and for how long.

**Avoid common mistakes at tax time** For most people, the end of the financial year can be a busy time, with paperwork to sort through and tax returns to prepare. With so much to do, it is easy to make a simple mistake in your return.

**Claim the right work-related expenses** The most common deductions claimed in tax returns are work-related expenses. Work-related expenses are tax deductions for money you spend to perform your job. They reduce the amount of income that you have to pay tax on.

**Do you have school-aged children? You may be able to claim a refund for some of their school costs** The education tax refund can help you with your primary and secondary school costs. It allows you to claim a 50 per cent refund for eligible education expenses up to the maximum claimable amounts.

**Expenses you can claim for your rental property at tax time** Investors are entitled to tax deductions for their investments. Knowing what those deductions are and how you claim them can save you from paying more than you should.

**Keep your identity secure** Identity fraud is one of the fastest growing crimes in the world and during tax time it is even more important to protect your identity.

**Keeping good records makes completing your tax return easier** In order to accurately complete your tax return you need to keep good records. While you do not have to submit them with your tax return the ATO may ask to see them at a later date to substantiate any claims you make.

**Remember to claim your donations** If you have made any donations to charitable organisations this year you may be able to claim them as a tax deduction on your 2009-10 tax return.

**Remember to lodge all your past tax returns** Most people generally need to lodge a tax return every year. If you have not lodged a tax return for a few years or you have a return outstanding, you must contact the ATO as soon as possible.

**Tax concessions and super for seniors** Tax time is here again and now is the time to start preparing your tax return for lodgement. If you are over 60 you may be eligible for several tax concessions - even if you have retired or are still working or earning an income from non-super benefits.

**Tax time is super** Tax time is a good time to make sure all your super affairs are in order. As a general rule your employer should be paying super if you are aged between 18 and 69 and have been paid at least \$450 (before tax) in a calendar month.

**Beware of unregistered tax agents** If you are planning to pay someone to help you prepare and lodge your tax return you need to check they are a registered tax agent.