

Are you eligible for early assessment?

You can only obtain an early assessment if you are leaving Australia permanently and your only Australian sourced income after departure is from interest, dividends and royalties. **Please answer questions 1 to 4.**

If you are not leaving permanently, or you will receive other Australian sourced income after departure, **you must lodge your return on or after 1 July of that year. You should not complete this form.** You may lodge your return through an Australian Embassy, an Australian tax agent, a family member or friend in Australia, or by sending it to the Australian Taxation Office by post or e-tax. Contact **13 28 61** for lodgment dates using e-tax.

ELS and e-tax lodgment programs are not available for early assessment of tax returns or baby bonus claims. Refund of franking credit applications are also not available for early assessment. You must lodge a current year return using:

- a **TaxPack** lodgment form **tax return** for individuals, or
- an **individual tax return** if you are lodging through a tax agent, and/or
- a **Baby Bonus Instructions and Claim** form

Q1 Are you leaving Australia permanently?

Yes Read on.

No You do not qualify for an early assessment. **Please do not complete this form.**

Q2 Will you receive Australian sourced interest, dividend or royalty income after leaving Australia?

Yes You must notify the person making these payments that you are becoming a non-resident. Withholding tax will be deducted from these payments where applicable. Read on.

No Read on.

Q3 Will you receive any other Australian sourced income after leaving Australia?

Yes You do not qualify for an early assessment. **Please do not complete this form.**

No Read on.

Q4 Are you under financial hardship?

Yes You may be eligible to have your paper return processed quicker. If you think you may qualify for priority processing, please ring our general enquiries helpline on **13 28 61**, or speak to one of our enquiries officers. You will need to complete an *Application for priority processing*, and attach it together with this form, to your tax return.

No Your paper tax return will take approximately 6 weeks to process.

What do you need to do if you qualify for an early assessment?

- Complete the appropriate form(s) based on last year's *TaxPack* return and instructions and/or *Baby Bonus Claim and Instructions*. Ensure that the relevant financial year is clearly marked in **BOLD** (for example, if you are using a 2003 *TaxPack*, cross out the "03" and mark the return "04").
- If you are a resident becoming a non-resident, your income tax return must show all income from Australian and foreign sources and the expenses relating to that income, for the period prior to your departure from Australia.
- If you are a non-resident, your income tax return must show all income from Australian sources and expenses relating to that income, for the period prior to your departure from Australia.
- Attach payment summaries (previously known as group certificates) from all of your employers. If your employer(s) cannot provide you with a payment summary, a *Statutory Declaration* or a statement of earnings from your employer is sufficient. Ensure that the statement has your employer's ABN or Payer Withholder number as well as your wage/salary details.
- Ensure that you have given a forwarding address. If you do not have an overseas address already, you may wish to have your assessment forwarded to a friend, relative, or Tax Agent.
- Send the return, **with this form attached to the front**, to GPO Box 9845 in your capital city.

OR

- Bring the return, **with this form attached to the front**, to your nearest tax office. You will need to make an appointment first, by ringing **13 28 61**.
- For further information, please ring our General Enquiries helpline on **13 28 61**.