

## What information we need

If your spouse has lodged their Income Tax Return, then a copy of the return can be provided to our office, or you can look through their information and supply the information requested.

We need:

### 1 Taxable Income

This is a net result of your spouse's gross income less deductions. It can be found on their tax return or calculated from their information.

### 2 Reportable Fringe Benefits Amount (RFBT)

This can be found on their employer income statements.

### 3 Reportable Employer Superannuation Contributions (RESC) Or Super Deductions

RESC can be found on the employer income statement. Other super deductions are those that your spouse has claimed separated in their tax return at Deduction Item D12.

### 4 Total Net Investment Loss

This is the total of net financial investment loss and net rental property loss on your spouse's tax return (if loss is applicable).

## Why you need to include your spouse and why it's important

If you have a spouse, then the ATO **requires** that information be provided for that person within your tax return. It is also important as it is used to work out whether you

- Are entitled to a rebate for your private health insurance
- Are entitled to the seniors and pensioners tax offset
- Are entitled to a Medicare levy reduction
- Must pay Medicare levy surcharge

## What is a spouse for tax purposes?

The ATO defines your spouse as:

Another person you were in a relationship with that was registered under a prescribed state or territory law.

Although not legally married to you, lived with you on a genuine domestic basis in a relationship as a couple.