

Spouse (without dependent child or student) questionnaire

Taxpayer's name _____
Tax file number _____
Year ended _____
Employer _____

1. Did you have a dependent spouse (legal, de facto or same sex) for all or part of the 2014 income year? **YES/NO**

If **no**, then no claim for the spouse tax offset can be made. Otherwise, proceed to Question 2.

2. If you are considering claiming the tax offset in respect of your dependent spouse for the **2014** income year, was your spouse born before 1 July 1952? **YES/NO**

If **no**, then no claim for the spouse tax offset can be made.

If **yes**, please provide details of the date of birth, address and adjusted taxable income of your spouse for the 2014 income year and, once completed, proceed to Question 3:

3. Was your adjusted taxable income more than \$150,000 in the income year? **YES/NO**

If **yes**, then no claim for spouse tax offset can be made. Otherwise, proceed to Question 4.

4. Please provide details on the number of days that your spouse lived with you during the income year:

5. If your spouse is waiting to join you from overseas, are you aware that he/she can be treated as a dependant as long as they migrate to Australia within five years of your arrival?

YES/NO

If **yes**, when is your overseas spouse expected to come to Australia: Otherwise, proceed to Question 6.

6. Were you or your spouse in receipt of the Family Tax Benefit (Part B) during the income year?

YES/NO

If **yes**, for what period was the FTB (Part B) received? Otherwise, proceed to Question 7.

Note: A taxpayer is generally unable to claim the dependent spouse tax offset for any period during the year that the taxpayer (or their spouse) is eligible for Family Tax Benefit (Part B) in relation to a dependent child or student. However, a taxpayer's entitlement to Family Tax Benefit (Part A) will not affect their ability to claim the dependent spouse tax offset.

7. Are you aware that you can only claim a portion of the dependent spouse tax offset for that part of the year you were married/living in a de facto relationship?

YES/NO

(Please apportion your claim according to the number of days the person was a dependant spouse.)

Taxpayer's spouse tax offset declaration

- A. I confirm that the above details provided in relation to the spouse tax offset are correct;
- B. My tax agent has explained to me the law as it relates to claims for tax offsets; and
- C. I understand that if I have any further queries it is my responsibility to raise them with my tax agent or request a Private Binding Ruling from the ATO.

Signed

Dated