

# MEDICARE LEVY RELATED ITEMS

## M1 Medicare levy reduction or exemption

**NOTE**  
Only certain taxpayers are entitled to a Medicare levy reduction or exemption.

### Reduction based on family income

Number of dependent children and students

### Exemption categories

Full 1.5% levy exemption – number of days

Half 1.5% levy exemption – number of days

CLAIM  
TYPE

If you have completed item M1 and had a spouse during 2013–14 you must also complete **Spouse details – married or de facto** on pages 8-9.

## M2 Medicare levy surcharge (MLS)

**THIS ITEM IS COMPULSORY FOR ALL TAXPAYERS.**

If you do not complete this item you may be charged the full Medicare levy surcharge.

For the **whole** period of 1 July 2013 to 30 June 2014 were **you** and **all** of your dependants (including your spouse) – if you had any – covered by private patient **hospital** cover?

- E** YES  You **must** complete **Private health insurance policy details** on the next page. You have now finished this item.
- NO  Read on.

For the whole of 2013–14 were you:

- **a single person** – without a dependent child or children – and your income for surcharge purposes (including your total reportable fringe benefits amounts) was \$88,000 or less **or**
- **a member of a family** – which may consist of you and your spouse (married or de facto) with or without a dependent child or children; or a sole parent with a dependent child or children – and the combined income for surcharge purposes (including the total reportable fringe benefits amounts) of you and your spouse (if you had one) was \$176,000 or less (plus \$1,500 for each dependent child after the first)?

NO  You may have to pay the surcharge.

YES  You do not have to pay the surcharge. You must write **365** at **A**.

You must write the following at **A**

- **0** when you have to pay the surcharge for the whole period 1 July 2013 to 30 June 2014
- **365** when you do **not** have to pay the surcharge for the whole period 1 July 2013 to 30 June 2014
- **the number of days** you do **not** have to pay the surcharge for part of the period 1 July 2013 to 30 June 2014.

→ Number of days you do **not** have to pay the surcharge

If you had a spouse during 2013–14 complete **Spouse details – married or de facto** on pages 8-9.

If you were covered by private patient hospital cover at any time during 2013–14 you **must** complete **Private health insurance policy details** on the next page.

CHARGE ME THEN  
YOU CUNT & BOTH  
WAYS. ! ! ! !  
& USE EITHER  
ARSEHOLE  
PLEASE

# MEDICARE LEVY RELATED ITEMS

## M1 Medicare levy reduction or exemption



### NOTE

Only certain taxpayers are entitled to a Medicare levy reduction or exemption.

### Reduction based on family income

Number of dependent children and students **Y**

### Exemption categories

Full 1.5% levy exemption – number of days **V**

Half 1.5% levy exemption – number of days **W**

CLAIM  
TYPE

If you have completed item **M1** and had a spouse during 2013–14 you must also complete **Spouse details – married or de facto** on pages 8-9.

## M2 Medicare levy surcharge (MLS)

### THIS ITEM IS COMPULSORY FOR ALL TAXPAYERS.

If you do not complete this item you may be charged the full Medicare levy surcharge.

For the **whole** period of 1 July 2013 to 30 June 2014 were **you** and **all** of your dependants (including your spouse) – if you had any – covered by private patient **hospital** cover?

- E** **YES**  You **must** complete **Private health insurance policy details** on the next page. You have now finished this item.
- NO**  Read on.

For the whole of 2013–14 were you:

- **a single person** – without a dependent child or children – and your income for surcharge purposes (including your total reportable fringe benefits amounts) was \$88,000 or less **or**
- **a member of a family** – which may consist of you and your spouse (married or de facto) with or without a dependent child or children; or a sole parent with a dependent child or children – and the combined income for surcharge purposes (including the total reportable fringe benefits amounts) of you and your spouse (if you had one) was \$176,000 or less (plus \$1,500 for each dependent child after the first)?

**NO**  You may have to pay the surcharge.

**YES**  You do not have to pay the surcharge. You must write **365** at **A**.

You must write the following at **A**

- **0** when you have to pay the surcharge for the whole period 1 July 2013 to 30 June 2014
- **365** when you do **not** have to pay the surcharge for the whole period 1 July 2013 to 30 June 2014
- **the number of days** you do **not** have to pay the surcharge for part of the period 1 July 2013 to 30 June 2014.



Number of days you do **not** have to pay the surcharge

**A**

If you had a spouse during 2013–14 complete **Spouse details – married or de facto** on pages 8-9.

If you were covered by private patient hospital cover at any time during 2013–14 you **must** complete **Private health insurance policy details** on the next page.

When printed, this return had not yet been lodged online to the ATO.

Sensitive (when completed)

# Private health insurance policy details

You must read **Private health insurance policy details** in the instructions before completing this item. Fill all the labels below unless directed in the instructions.

Health insurer ID **B**

Membership number **C**

Your premiums eligible for Australian Government rebate **J**  .00

Your Australian Government rebate received **K**  .00

Benefit code **L**

Tax claim code. Read the instructions.  CODE

Health insurer ID **B**

Membership number **C**

Your premiums eligible for Australian Government rebate **J**  .00

Your Australian Government rebate received **K**  .00

Benefit code **L**

Tax claim code. Read the instructions.  CODE

Health insurer ID **B**

Membership number **C**

Your premiums eligible for Australian Government rebate **J**  .00

Your Australian Government rebate received **K**  .00

Benefit code **L**

Tax claim code. Read the instructions.  CODE

Health insurer ID **B**

Membership number **C**

Your premiums eligible for Australian Government rebate **J**  .00

Your Australian Government rebate received **K**  .00

Benefit code **L**

Tax claim code. Read the instructions.  CODE

## ADJUSTMENTS

### A1 Under 18

If you were under 18 years old on 30 June 2014 you must complete this item or you may be taxed at a higher rate.

**J**  .00  TYPE

### A2 Part-year tax-free threshold

Months eligible for threshold **N**

DAY MONTH YEAR  
Date

### A3 Government super contributions

Income from investment, partnership and other sources **F**  .00  CODE

Other income from employment and business **G**  .00  LOSS

Other deductions from business income **H**  .00

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