

Business address of main business

Business address fields including Suburb/town, State/territory, Postcode, and Country if not Australia.

Final tax return No Yes

Electronic funds transfer (EFT)

We need your financial institution details to pay any refund owing to you, even if you have provided them to us before. Write the BSB number, account number and account name below.

EFT details fields including BSB number, Account number, and Account name.

1 Ultimate holding company name and ABN or country code

Fields for ultimate holding company name, ABN, and Country code.

Immediate holding company name and ABN

Fields for immediate holding company name and ABN.

2 #Description of main business activity

Fields for industry code and percentage of foreign shareholding.

#This is a mandatory label.

3 Status of company – print X in all applicable boxes.

You must select a label.

Your selections at this question may determine how the tax law applies to you. See 3 Status of company in the instructions for more information about company status.

Grid of status options including Resident, Non-resident, Cooperative, Non-profit, Strata title, Pooled development fund, Limited partnership, Corporate unit trust, Public trading trust, Private, Public, Multiple business, Ceased business, Commenced business, Small business entity, Base rate entity, Significant global entity, Country by country reporting entity, Consolidated head company, Consolidated subsidiary member.

6 Calculation of total profit or loss – continued

Expenses

Foreign resident withholding expenses (excluding capital gains) **B** \$, , , ·~~X~~

Cost of sales **A** \$, , , ·~~X~~ /

Contractor, sub-contractor and commission expenses **C** \$, , , ·~~X~~

Superannuation expenses **D** \$, , , ·~~X~~

Bad debts **E** \$, , , ·~~X~~

Lease expenses within Australia **F** \$, , , ·~~X~~

Lease expenses overseas **I** \$, , , ·~~X~~

Rent expenses **H** \$, , , ·~~X~~

Interest expenses within Australia **V** \$, , , ·~~X~~

Interest expenses overseas **J** \$, , , ·~~X~~

Royalty expenses overseas **U** \$, , , ·~~X~~

Royalty expenses within Australia **W** \$, , , ·~~X~~

Depreciation expenses **X** \$, , , ·~~X~~

Motor vehicle expenses **Y** \$, , , ·~~X~~

Repairs and maintenance **Z** \$, , , ·~~X~~

Unrealised losses on revaluation of assets to fair value **G** \$, , , ·~~X~~

All other expenses **S** \$, , , ·~~X~~

Complete and attach an *International dealings schedule* 2026.

Do you have a non-resident withholding payment or reporting obligation? See instructions.

Total expenses Q \$, , , , ·~~X~~ /

Total profit or loss

Subtract **Total expenses Q** from **Total income S** **T** \$, , , ·~~X~~ /

7 Reconciliation to taxable income or loss

Total profit or loss amount shown at **T** item 6 \$, , , .~~X~~ /

Did you have a CGT event during the year? **G** Yes No Answer **Yes** at **G** if the company had an amount of a capital gain from a trust.

Have you applied an exemption or rollover? **M** Yes No / ^{CODE}

! Do you need to complete a *Capital gains tax (CGT) schedule 2026*?

- Add:**
- Net capital gain **A** \$, , , .~~X~~
 - Non-deductible exempt income expenditure **U** \$, , , .~~X~~
 - Franking credits **J** \$, , , .~~X~~
 - Australian franking credits from a New Zealand company **C** \$, , , .~~X~~
 - TOFA income from financial arrangements not included in item 6 **E** \$, , , .~~X~~
 - Other assessable income **B** \$, , , .~~X~~
 - Non-deductible expenses **W** \$, , , .~~X~~
 - Accounting expenditure in item 6 subject to R&D tax incentive **D** \$, , , .~~X~~

Subtotal \$, , , , .~~X~~ /

Less:

Complete and attach an *International dealings schedule 2026*.

Information only, don't include in total at item 7 – *Subtraction items subtotal*.

Build to rent capital works deduction at 4%

- Section 46FA deductions for flow-on dividends **C** \$, , , .~~X~~
- Deduction for decline in value of depreciating assets **F** \$, , , .~~X~~
- Forestry managed investment scheme deduction **U** \$, , , .~~X~~
- Immediate deduction for capital expenditure **E** \$, , , .~~X~~
- Deduction for project pool **H** \$, , , .~~X~~
- Capital works deductions **I** \$, , , .~~X~~
- Y** \$, , , .~~X~~
- Section 40-880 deduction **Z** \$, , , .~~X~~
- Landcare operations and deduction for decline in value of water facility, fencing asset and fodder storage asset **N** \$, , , .~~X~~
- Deduction for environmental protection expenses **O** \$, , , .~~X~~
- Exempt income **V** \$, , , .~~X~~
- Other income not included in assessable income **Q** \$, , , .~~X~~
- TOFA deductions from financial arrangements not included in item 6 **W** \$, , , .~~X~~
- Other deductible expenses **X** \$, , , .~~X~~



8 Financial and other information – continued

Gross foreign income **G** \$, , , -~~00~~

Net foreign income **R** \$, , , -~~00~~ /

Attributed foreign income

Listed country **B** \$, , , -~~00~~

Unlisted country **U** \$, , , -~~00~~

Transferor trust **V** \$, , , -~~00~~

Total TOFA gains **T** \$, , , -~~00~~

Total TOFA losses **U** \$, , , -~~00~~

TOFA gains from unrealised movements in the value of financial arrangements **S** \$, , , -~~00~~

Do you need to complete a Losses schedule 2026?

9 Capital allowances

Depreciating assets first deducted in this income year

Intangible depreciating assets first deducted **A** \$, , , -~~00~~

Other depreciating assets first deducted **B** \$, , , -~~00~~

Have you self-assessed the effective life of any of these assets? **C** Yes No

For all depreciating assets

Did you recalculate the effective life for any of your assets this income year? **D** Yes No

Total adjustable values at end of income year **E** \$, , , -~~00~~

Assessable balancing adjustments on the disposal of intangible depreciating assets **F** \$, , , -~~00~~

Deductible balancing adjustments on the disposal of intangible depreciating assets **G** \$, , , -~~00~~

Termination value of intangible depreciating assets **H** \$, , , -~~00~~

Termination value of other depreciating assets **I** \$, , , -~~00~~

Subsequent year accelerated depreciation deductions for assets using Backing business investment **N** \$, , , -~~00~~

For entities connected with mining operations, exploration or prospecting

Total mining capital expenditure and/or transport capital that you allocated to a project pool and for which you can claim a deduction this income year **J** \$, , , -~~00~~

Total deduction for decline in value of intangible depreciating assets used in exploration or prospecting **K** \$, , , -~~00~~

Total deduction for decline in value of other depreciating assets used in exploration or prospecting **L** \$, , , -~~00~~

10 Small business entity simplified depreciation

Deduction for certain assets **A** \$, , , -~~00~~

Deduction for general small business pool **B** \$, , , -~~00~~

11 Consolidation deductions relating to rights to future income, consumable stores and work in progress

Prospective rules deductions **F** \$, , , -~~00~~

12 National rental affordability scheme

National rental affordability scheme tax offset entitlement **J** \$, , , -

13 Losses information

Tax losses carried forward to later income years **U** \$,,,.XX
Net capital losses carried forward to later income years **V** \$,,,.XX

Complete and attach a *Consolidated groups losses schedule 2026* or a *Losses schedule 2026*, as applicable, if the sum of **U** and **V** is greater than \$100,000. Refer to the applicable schedule instructions for full details of who must complete the schedule.

14 Personal services income

Does your income include an individual's personal services income? **N** Yes No

Total amount of PSI included at item 6 income labels **A** \$,,,.XX

Total amount of deductions against PSI included at item 6 expense labels **B** \$,,,.XX

Did you satisfy the results test in respect of any individual? **C** Yes No

Do you hold a personal services business (PSB) determination in respect of any individual? **D** Yes No

For any individual for whom you did not satisfy the results test or hold a PSB determination, and each source of their PSI income yielded less than 80% of their total PSI, indicate if you satisfied any of the following personal services business tests – print **X** in the appropriate box(es).

Unrelated clients test **E1** Employment test **E2** Business premises test **E3**

15 Licensed clubs only

Percentage of non-member income **A** %

16 Life insurance companies and friendly societies only

Complying superannuation class **B** \$,,,.XX

Net capital gain – complying superannuation class **C** \$,,,.XX

Net capital gain – ordinary class **D** \$,,,.XX

Assessable contributions **E** \$,,,.XX

Fees and charges **F** \$,,,.XX

18 Pooled development funds

Small and medium sized enterprises income **G** \$,,,.XX

Unregulated investment income **H** \$,,,.XX

19 Retirement savings accounts (RSAs) providers only

No-TFN contributions income **U** \$,,,.XX
(include an amount even if it is zero)

Income tax payable on no-TFN contributions income **X** \$,,,.
(include an amount even if it is zero)

Net taxable income from RSAs **V** \$,,,.XX

20 Foreign income tax offset

Foreign income tax offset **J** \$,,,.

21 Research and development tax incentive

Non-refundable R&D tax offset

Include total amounts from labels **A** and **B** in calculation statement at label **D** – *Non-refundable carry forward tax offsets*

Non-refundable R&D tax offset **A** \$, , , .
 Non-refundable R&D tax offset carried forward from previous year **B** \$, , , .
 Non-refundable R&D tax offset to be utilised in current year **C** \$, , , .
 Non-refundable R&D tax offset carried forward to next year **D** \$, , , .
 (A plus B less C)

Refundable R&D tax offset

Include amount in calculation statement at label **E** – *Refundable tax offsets*

Refundable R&D tax offset **U** \$, , , .

If you have completed labels **A** or **U** a *Research and development tax incentive schedule 2026* is required to be completed and lodged with your Company tax return.

Adjustments

Clawback amounts – additional assessable income **W** \$, , , .
 (include this amount at item **7B** – Other assessable income)

Balancing adjustments – catch up deduction **X** \$, , , .
 (include this amount at item **7X** – Other deductible expenses)

22 Early stage venture capital limited partnership tax offset

Current year tax offset **L** \$, , , .

Tax offset carried forward from a previous year **P** \$, , , .

(include these amounts in the calculation statement at label **D** – Non-refundable carry forward tax offsets)

23 Early stage investor tax offset

Current year tax offset **M** \$, , , .

Tax offset carried forward from a previous year **R** \$, , , .

(include these amounts in the calculation statement at label **D** – Non-refundable carry forward tax offsets)

24 Digital games tax offset

Include amount from label **A** in calculation statement at label **E** – *Refundable tax offsets*

Current year refundable DGTO amount being claimed **A** \$, , .

Total amount of current year DGTO already claimed or being claimed by related companies **B** \$, , .

25 Reportable tax position

Are you required to lodge a reportable tax position schedule? **B** Yes No

If you answer **Yes** at **B** complete and attach a *Reportable tax position schedule 2026*.



Overseas transactions or interests/thin capitalisation

– the following questions must be answered.

If you answer **Yes** at item **27**, **28** or **29** complete and attach an *International dealings schedule 2026*.

International related party dealings/transfer pricing

26 Did you have any transactions or dealings with international related parties (irrespective of whether they were on revenue or capital account)? Such transactions or dealings include the transfer of tangible or intangible property and any new or existing financial arrangements. **X** Yes No

27 Was the aggregate amount of the transactions or dealings with international related parties (including the value of property transferred or the balance outstanding on any loans) greater than \$2 million? **Y** Yes No

28 Overseas interests and Australian branch operations

Did you have branch operations in Australia or overseas, or a direct or indirect interest in a foreign trust, foreign company, controlled foreign entity or transferor trust? **Z** Yes No

29 Thin capitalisation and debt deduction creation

Were the thin capitalisation or debt deduction creation rules applicable to you? **O** Yes No

30 Transactions with specified countries

Did you directly or indirectly send to, or receive from, one of the countries specified in the instructions, any funds or property OR **I** Yes No

Do you have the ability or expectation to control, whether directly or indirectly, the disposition of any funds, property, assets or investments located in, or located elsewhere but controlled or managed from one of those countries?



Calculation statement

***Important:** Item 7 label **T** and labels **A, T1, B, T2, T3, T4, T5, I** and **S** of the calculation statement are mandatory. If you leave these labels blank, you will have specified a zero amount.

Please refer to the *Company tax return instructions 2026* on how to complete the calculation statement.

*Taxable or net income **A** \$, , , . ~~00~~

(include an amount even if it is zero)

*Tax on taxable or net income **T1** \$, , , .

(include an amount even if it is zero)

*Gross tax **B** \$, , , .

Non-refundable non-carry forward tax offsets **C** \$, , , .

*Subtotal 1 **T2** \$, , , .

(**B** less **C** – cannot be less than zero)

Non-refundable carry forward tax offsets **D** \$, , , .

*Subtotal 2 **T3** \$, , , .

(**T2** less **D** – cannot be less than zero)

Refundable tax offsets **E** \$, , , .

*Subtotal 3 **T4** \$, , , .

(**T3** less **E** – cannot be less than zero)

Franking deficit tax offset **F** \$, , , .

***TAX PAYABLE T5** \$, , , .

(**T4** less **F** – cannot be less than zero, include an amount even if it is zero)

Section 102AAM interest charge

G \$, , , .

Credit for tax withheld – foreign resident withholding (excluding capital gains)

H2 \$, , , . ~~00~~

Credit for tax withheld where ABN is not quoted

H3 \$, , , . ~~00~~

Tax withheld from interest or investments

H4 \$, , , .

Credit for TFN amounts withheld from payments from closely held trusts

H5 \$, , , .

Other credits

H7 \$, , , .

Credit for foreign resident capital gains withholding amounts

H8 \$, , , .

Eligible credits

H \$, , , .

(Add **H2, H3, H4, H5, H7** and **H8**)

*Tax offset refunds

(Remainder of refundable tax offsets)

I \$, , , .

(unused amount from label **E** – include an amount even if it is zero)

PAYG instalments raised

K \$, , , .

*AMOUNT DUE OR REFUNDABLE

A positive amount at **S** is what you owe, while a negative amount is refundable to you.

S \$, , , .

(**T5** plus **G** less **H** less **I** less **K**)

Declarations

Tax agent's declaration:

I,
declare that this tax return has been prepared in accordance with information provided by the taxpayer, that the taxpayer has given me a declaration stating that the information provided to me is true and correct and that the taxpayer has authorised me to lodge this tax return.

Agent's signature

Client's reference

Date / /

Contact name

Agent's phone number (include area code)

Agent's reference number

PUBLIC OFFICER'S DECLARATION

Important

Before making this declaration check to ensure that all income has been disclosed and the tax return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements in tax returns.

This declaration must be signed by the public officer.

Privacy statement

We are authorised to request TFNs by the *Taxation Administration Act 1953*. We use them to identify you in our records. It is not an offence not to provide TFNs. However, this may cause delays in processing your form.

Taxation law authorises us to collect information and disclose it to other government agencies. This includes personal information of the person authorised to complete the form and sign the declaration. See more about your privacy at ato.gov.au/privacy

DECLARATION:

I declare that the information on this tax return, all attached schedules and any additional documents is true and correct.

Public officer's signature

Date / /

Public officer's name

Daytime contact number (include area code)

Hours taken to prepare and complete this tax return **J**