



Individual tax return

2026

1 July 2025 to 30 June 2026

Print neatly in BLOCK LETTERS with a black pen only.

Your tax file number (TFN)

See the Privacy statement in the Taxpayer's declaration.

Are you an Australian resident? Print **Y** for yes or **N** for no.

Have you included any attachments? Print **Y** for yes or **N** for no.

Your name

Title – for example, Mr, Mrs, Ms, Miss

Family name

Given names

Has any part of your name changed since completing your last tax return? Print **Y** for yes or **N** for no.

To find out how to update your name on our records, see ato.gov.au/updatedetails

Your postal address

Has your postal address changed since completing your last tax return? Print **Y** for yes or **N** for no.

Suburb or town	State	Postcode
Country – if not Australia		

Your home address

If the same as your current postal address, print **AS ABOVE**.

Suburb or town	State	Postcode
Country – if not Australia		

Your mobile phone number

Your daytime phone number
(if different from your mobile phone number)

Area code Phone number

Your email address

We may use your contact details to:

- advise you of tax return lodgment options
- correspond with you with regards to your tax and superannuation affairs
- issue notices to you
- conduct research and marketing.

Your date of birth

If you were under 18 years old on 30 June 2026, you must complete question **A1**.

Day	Month	Year

Final tax return

If you know this is your final tax return, print **FINAL**.

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.

BSB number (must be 6 digits) Account number

Account name (for example, JQ Citizen. Don't show the account type, such as cheque, savings, mortgage offset)

Income

1 Salary or wages

Your main salary and wage occupation

Occupation code **X**

Payer's Australian business number (ABN)

Tax withheld (don't show cents) -00

Income (don't show cents) **C** -00 TYPE

D -00 TYPE

E -00 TYPE

F -00 TYPE

G -00 TYPE

2 Allowances, earnings, tips, director's fees etc

K -00 TYPE

3 Employer lump sum payments

Amount A in lump sum payments box **R** -00 TYPE

5% of amount B in lump sum payments box **H** -00 TYPE

4 Employment termination payments (ETP)

Date of payment Day Month Year

Taxable component **I** -00 CODE

Payer's ABN

5 Australian Government allowances and payments like Youth Allowance, JobSeeker and Austudy payments

A -00 TYPE

6 Australian Government pensions and allowances

You must complete question T1 in Tax offsets.

B -00 TYPE

7 Australian annuities and superannuation income streams

-00 TYPE

Taxable component Taxed element **J** -00

Untaxed element **N** -00

Assessable amount from capped defined benefit income stream **M** -00

Lump sum in arrears – taxable component Taxed element **Y** -00

Untaxed element **Z** -00

8 Australian superannuation lump sum payments

-00 TYPE

Date of payment Day Month Year

Taxable component Taxed element **Q** -00

Payer's ABN

Untaxed element **P** -00

9 Attributed personal services income

-00 TYPE

Total tax withheld Add up the boxes. **\$** -00

10 Gross interest

If you're a foreign resident, make sure you print your country of residence on page 1.

TFN amounts withheld from gross interest **M**

Gross interest **L** -00

11 Dividends

If you're a foreign resident, make sure you print your country of residence on page 1.

TFN amounts withheld from dividends **V**

Unfranked amount **S** -00

Franked amount **T** -00

Franking credit **U** -00

✓ Attach all requested attachments here.

12 Employee share schemes	Discount from taxed upfront schemes – eligible for reduction	D	<input type="text" value="00"/>	<input type="text" value="00"/>
	Discount from taxed upfront schemes – not eligible for reduction	E	<input type="text" value="00"/>	<input type="text" value="00"/>
	Discount from deferral schemes	F	<input type="text" value="00"/>	<input type="text" value="00"/>
	Total Assessable discount amount	B	<input type="text" value="00"/>	<input type="text" value="00"/>
	TFN amounts withheld from discounts	C	<input type="text" value="."/>	
	Foreign source discounts	A	<input type="text" value="00"/>	<input type="text" value="00"/>

I Only used by taxpayers completing the supplementary section

Transfer the amount from **TOTAL SUPPLEMENT INCOME OR LOSS** on page 10 and write it here.

TOTAL INCOME OR LOSS	Add up the income amounts and deduct any loss amount in the ▼ boxes.	<input type="text" value="00"/>	<input type="text" value="00"/>
-----------------------------	---	---------------------------------	---------------------------------

Deductions

D1 Work-related car expenses		A	<input type="text" value="00"/>	<input type="text" value="00"/>
D2 Work-related travel expenses		B	<input type="text" value="00"/>	<input type="text" value="00"/>
D3 Work-related clothing, laundry and dry cleaning expenses		C	<input type="text" value="00"/>	<input type="text" value="00"/>
D4 Work-related self-education expenses		D	<input type="text" value="00"/>	<input type="text" value="00"/>
D5 Other work-related expenses		E	<input type="text" value="00"/>	<input type="text" value="00"/>
D6 Low value pool deduction		K	<input type="text" value="00"/>	<input type="text" value="00"/>
D7 Interest income deductions		I	<input type="text" value="00"/>	<input type="text" value="00"/>
D8 Dividend deductions		H	<input type="text" value="00"/>	<input type="text" value="00"/>
D9 Gifts or donations		J	<input type="text" value="00"/>	<input type="text" value="00"/>
D10 Cost of managing tax affairs	Litigation costs	L	<input type="text" value="00"/>	<input type="text" value="00"/>
	Other expenses incurred in managing your tax affairs	M	<input type="text" value="00"/>	<input type="text" value="00"/>

D Only used by taxpayers completing the supplementary section

Transfer the amount from **TOTAL SUPPLEMENT DEDUCTIONS** on page 11 and write it here.

TOTAL DEDUCTIONS	Questions D1 to D – add up the ▼ boxes.	<input type="text" value="00"/>	<input type="text" value="00"/>
SUBTOTAL	TOTAL INCOME OR LOSS less TOTAL DEDUCTIONS	<input type="text" value="00"/>	<input type="text" value="00"/>

Losses

L1 Tax losses of earlier income years	Primary production losses carried forward from earlier income years	Q	<input type="text" value="00"/>	<input type="text" value="00"/>	Primary production losses claimed this income year	F	<input type="text" value="00"/>	<input type="text" value="00"/>
	Non-primary production losses carried forward from earlier income years	R	<input type="text" value="00"/>	<input type="text" value="00"/>	Non-primary production losses claimed this income year	Z	<input type="text" value="00"/>	<input type="text" value="00"/>

TAXABLE INCOME OR LOSS	Subtract amounts at F and Z question L1 from amount at SUBTOTAL.	S	<input type="text" value="00"/>	<input type="text" value="00"/>
-------------------------------	--	----------	---------------------------------	---------------------------------

Tax offsets

T1 Seniors and pensioners (includes self-funded retirees)

If you had a spouse during 2025–26, you must also complete **Spouse details – married or de facto**.

Print your code letter in the **TAX OFFSET CODE** box.

TAX
OFFSET
CODE

N

VETERAN
CODE

Y

T2 Australian superannuation income stream

S .00

T Only used by taxpayers completing the supplementary section

Transfer the amount from **TOTAL SUPPLEMENT TAX OFFSETS** on page 11 and write it here.

.00

TOTAL TAX OFFSETS

Questions **T2** and **T** – add up the boxes.

U .00

Medicare levy related questions

M1 Medicare levy reduction or exemption

If you complete this question and you had a spouse during 2025–26, you must also complete **Spouse details – married or de facto**.

Reduction based on family income

Number of dependent children and students

Y

Exemption categories

Full 2.0% levy exemption – number of days

V CLAIM
TYPE

Half 2.0% levy exemption – number of days

W

M2 Medicare levy surcharge (MLS)

THIS QUESTION IS COMPULSORY.

If you don't complete this question, you may be charged the full Medicare levy surcharge.

For the **whole** period 1 July 2025 to 30 June 2026, were **you** and **all** your dependants (including your spouse) – if you had any – covered by private patient HOSPITAL cover?

E Print **Y** for yes or **N** for no.

If you print **Y**, you must complete **Private health insurance policy details**.
If you print **N**, read below.

You must write the following at **A**:

- **0** when you have to pay the surcharge for the whole period 1 July 2025 to 30 June 2026
- **365** when you **don't** have to pay the surcharge for the whole period 1 July 2025 to 30 June 2026
- **the number of days** you **don't** have to pay the surcharge for part of the period 1 July 2025 to 30 June 2026.

Number of days **NOT** liable for surcharge

A

If you had a spouse during 2025–26 (and you print **N** at **E**), complete **Spouse details – married or de facto**. If you were covered by private patient hospital cover at any time during 2025–26, you **must** complete **Private health insurance policy details**.

Private health insurance policy details

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

Health insurer ID	B <input type="text"/>	Membership number	C <input type="text"/>
Your premiums eligible for Australian Government rebate	J <input type="text"/> -00	Your Australian Government rebate received	K <input type="text"/> -00
Benefit code	L <input type="text"/>	Tax claim code.	K <input type="text"/> CODE

Health insurer ID	B <input type="text"/>	Membership number	C <input type="text"/>
Your premiums eligible for Australian Government rebate	J <input type="text"/> -00	Your Australian Government rebate received	K <input type="text"/> -00
Benefit code	L <input type="text"/>	Tax claim code.	K <input type="text"/> CODE

Health insurer ID	B <input type="text"/>	Membership number	C <input type="text"/>
Your premiums eligible for Australian Government rebate	J <input type="text"/> -00	Your Australian Government rebate received	K <input type="text"/> -00
Benefit code	L <input type="text"/>	Tax claim code.	K <input type="text"/> CODE

Health insurer ID	B <input type="text"/>	Membership number	C <input type="text"/>
Your premiums eligible for Australian Government rebate	J <input type="text"/> -00	Your Australian Government rebate received	K <input type="text"/> -00
Benefit code	L <input type="text"/>	Tax claim code.	K <input type="text"/> CODE

Adjustments

A1 Under 18

If you were under 18 years old on 30 June 2026, you must complete this question or you may be taxed at a higher rate. For more information, read the instructions for question **A1**.

J <input type="text"/> -00	<input type="text"/> TYPE
-----------------------------------	---------------------------

A2 Part-year tax-free threshold

Before completing this question, read the instructions for question **A2**.

Date	<input type="text"/>	Months eligible for threshold	N <input type="text"/>
------	----------------------	-------------------------------	-------------------------------

A3 Government super contributions

Before completing this question, read the instructions for question **A3**.

Income from investment, partnership and other sources	F <input type="text"/> -00	<input type="text"/> CODE
Other income from employment and business	G <input type="text"/> -00	<input type="text"/> LOSS
Other deductions from business income	H <input type="text"/> -00	

A4 Working holiday maker net income

D <input type="text"/> -00

Home country	E <input type="text"/>
--------------	-------------------------------

Income tests

You must complete this section.

If you had a spouse during 2025–26, you must also complete **Spouse details – married or de facto**.

If the amount is zero, write 0.

IT1 Total reportable fringe benefits amounts

Employers exempt from FBT under section 57A of the FBTA 1986 **N**

Employers not exempt from FBT under section 57A of the FBTA 1986 **W**

IT2 Reportable employer superannuation contributions

T

IT3 Tax-free government pensions

U

IT4 Target foreign income

V

IT5 Net financial investment loss

X

IT6 Net rental property loss

Y

IT7 Child support you paid

Z

IT8 Number of dependent children

D

Spouse details – married or de facto

If you had a spouse during 2025–26, you must complete **Spouse details – married or de facto**. We need the information you include in this section to assess your tax accurately.

If you didn't have a spouse, go to page 8.

Your spouse's name

If you had more than one spouse during 2025–26, print the name of your spouse on 30 June 2026 or your last spouse.

Family name

First given name

Other given names

Your spouse's date of birth

K Day Month Year

Your spouse's gender

Male

Female

Indeterminate

Period you had a spouse – married or de facto

Did you have a spouse for the full year – 1 July 2025 to 30 June 2026?

L No Yes

If you didn't have a spouse for the full year, write the dates you had a spouse between 1 July 2025 and 30 June 2026.

From

M Day Month Year

to

N Day Month Year

Did your spouse die during the year?

Yes No

This information relates to your spouse's income.

You must complete all labels.

If the amount is zero, write 0.

Your spouse's 2025–26 taxable income (excluding any assessable first home super saver released amount) **O** -00

Your spouse's share of trust income on which the trustee is assessed under section 98, and which has not been included in your spouse's taxable income **T** -00

Distributions to your spouse on which family trust distribution tax has been paid and which your spouse would have had to show as assessable income if the tax had not been paid **U** -00

Your spouse's total reportable fringe benefits amounts

Employers exempt from FBT under section 57A of the FBTA 1986 **R** -00

Employers not exempt from FBT under section 57A of the FBTA 1986 **S** -00

Amount of Australian Government pensions and allowances (see **Q6 Australian Government pensions and allowances** in the instructions) that your spouse received in 2025–26 (exclude **exempt pension** income) **P** -00

Amount of exempt pension income (see **Spouse details – married or de facto** in the instructions) that your spouse received in 2025–26. Don't include any amount paid under the *Military Rehabilitation and Compensation Act 2004* **Q** -00

Amount of your spouse's reportable superannuation contributions (which is the total of reportable employer superannuation contributions and deductible personal superannuation contributions) **A** -00

Other specified exempt payments (see **Spouse details – married or de facto** in the instructions) that your spouse received **B** -00

Your spouse's target foreign income **C** -00

Your spouse's total net investment loss (total of net financial investment loss and net rental property loss) **D** -00

Child support your spouse paid **E** -00

Supplementary section

Income

Before you complete question 13, refer to the supplement instructions. Include any deferred non-commercial losses from a prior income year at label **X** or **Y**. Print the relevant code in the **TYPE** box.

13 Partnerships and trusts

Primary production

Distribution from partnerships **N** /

Share of net income from trusts **L** /

Landcare operations and deduction for decline in value of water facility, fencing asset and fodder storage asset **I**

Other deductions relating to amounts shown at **N** and **L** **X** /

Note: If you have a net loss from a partnership business activity, complete **P3** and **P9** in the **Business and professional items** section of this tax return in addition to question 13.

Net primary production amount /

Non-primary production

Distribution from partnerships less foreign income **O** /

Share of net income from trusts less capital gains, foreign income and franked distributions **U** /

Franked distributions from trusts **C**

Landcare operations expenses **J**

Other deductions relating to amounts shown at **O**, **U** and **C** **Y** /

Show amounts of:
Capital gains from trusts at question 18 and Foreign income at question 19 or 20.

Net non-primary production amount /

Partnership share of net small business income less deductions attributable to that share **D**

Trust share of net small business income less deductions attributable to that share **E**

Share of credits from income and tax offsets

Share of credit for tax withheld where ABN not quoted **P**

Share of franking credit from franked dividends **Q**

Share of credit for TFN amounts withheld from interest, dividends and unit trust distributions **R**

Credit for TFN amounts withheld from payments from closely held trusts **M**

Share of credit for tax paid by trustee **S**

Share of credit for foreign resident withholding amounts (excluding capital gains) **A**

Share of National rental affordability scheme tax offset **B**

Show amounts of:
Credit for foreign resident capital gains withholding from trusts at question 18.

14 Personal services income (PSI)

Tax withheld – voluntary agreement **G**

Tax withheld where ABN not quoted **H**

Tax withheld – labour hire or other specified payments **J**

Net PSI – transferred from **A** P1 **A** /

15 Net income or loss from business

Primary production – transferred from **Y P8** **B** **-00** LOSS

Non-primary production – transferred from **Z P8** **C** **-00** LOSS

If you show a loss at **B** or **C**, you must complete **P9** on page 14.

Net small business income **A** **-00**

Tax withheld – voluntary agreement **D** **-00**

Tax withheld where ABN not quoted **W**

Tax withheld – foreign resident withholding (excluding capital gains) **E**

Tax withheld – labour hire or other specified payments **F** **-00**

16 Deferred non-commercial business losses

Before you complete question 16, complete **P9**. Your share of deferred losses from partnership activities **F** **-00**

Deferred losses from sole trader activities **G** **-00**

Primary production deferred losses **I** **-00**

Non-primary production deferred losses **J** **-00**

17 Net farm management deposits or repayments

Deductible deposits **D** **-00**

Early repayments – natural disaster and drought **N** **-00**

Other repayments **R** **-00**

Net farm management deposits or repayments **E** **-00** LOSS

18 Capital gains

You must print **Y** at **G** if you had an amount of a capital gain from a trust.

Did you have a capital gains tax event during the year? **G** Print **Y** for yes or **N** for no.

Have you applied an exemption, rollover or additional discount? **M** CODE Print **Y** for yes or **N** for no.

Net capital gain **A** **-00**

Total current year capital gains **H** **-00**

Net capital losses carried forward to later income years **V** **-00**

Credit for foreign resident capital gains withholding amounts **X**

19 Foreign entities

Did you have either a direct or indirect interest in a controlled foreign company (CFC)? **I** Print **Y** for yes or **N** for no.

CFC income **K** **-00**

Have you **ever**, either directly or indirectly, caused the transfer of property – including money – or services to a non-resident trust estate? **W** Print **Y** for yes or **N** for no.

Transferor trust income **B** **-00**

20 Foreign source income and foreign assets or property

Assessable foreign source income **E**

Other net foreign employment income **T** LOSS

Net foreign pension or annuity income WITHOUT an undeducted purchase price **L** LOSS

Net foreign pension or annuity income WITH an undeducted purchase price **D** LOSS

Net foreign rent **R** LOSS

Other net foreign source income **M** LOSS

Australian franking credits from a New Zealand franking company **F**

Also include at **F** Australian franking credits from a New Zealand franking company that you have received indirectly through a partnership or trust.

Net foreign employment income – payment summary **U** LOSS

Exempt foreign employment income **N**

Foreign income tax offset **O**

During the year did you own, or have an interest in, assets located outside Australia which had a total value of A\$50,000 or more? **P** Print **Y** for yes or **N** for no.

21 Rent

Gross rent **P**

Interest deductions **Q**

Capital works deductions **F**

Other rental deductions **U**

P less (**Q** + **F** + **U**)

Net rent LOSS

22 Bonuses from life insurance companies and friendly societies

W

23 Forestry managed investment scheme income

A

24 Other income

Type of income	Category 1	<input type="text"/>	Y <input type="text" value="-00"/>
	Category 2 (ATO interest)	<input type="text"/>	X <input type="text" value="-00"/>
	Category 3 (FHSS)	<input type="text"/>	R <input type="text" value="-00"/>
	Category 4	<input type="text"/>	V <input type="text" value="-00"/>

You may need to provide a *Schedule of additional information*, see question 24 *Supplementary tax return instructions 2026*.

Tax withheld – lump sum payments in arrears **E**

Taxable professional income **Z**

Tax withheld – assessable FHSS released amount **S**

TOTAL SUPPLEMENT INCOME OR LOSS

Questions 13 to 24 – add up the **✓** boxes for income amounts and deduct any loss amounts in the **✓** boxes. LOSS

Transfer this amount to **I**

Deductions

D11 Deductible amount of undeducted purchase price of a foreign pension or annuity **Y** -00

D12 Personal superannuation contributions

Did you provide your fund (including a retirement savings account) with a notice of intent to claim a deduction for personal superannuation contributions, and receive an acknowledgement from your fund? YES NO

Full name of fund Account number **H** -00

Fund ABN Fund TFN

D13 Deduction for project pool **D** -00

D14 Forestry managed investment scheme deduction **F** -00

D15 Other deductions – not claimable at questions D1 to D14 Election expenses **E** -00
Description of claim Other deductions **J** -00

TOTAL SUPPLEMENT DEDUCTIONS Questions D11 to D15 – add up the **I** boxes and transfer this amount to **D** -00

Tax offsets

T3 Superannuation contributions on behalf of your spouse Contributions paid -00 **A** -00
You must also complete Spouse details – married or de facto.

T4 Zone or overseas forces **R** -00

T5 Invalid and invalid carer **B** -00

T6 Landcare and water facility Landcare and water facility tax offset brought forward from earlier income years **T** -00

T7 Early stage venture capital limited partnership Current year tax offset **K** -00

Tax offset carried forward from previous year **M** -00

T8 Early stage investor Current year tax offset **L** -00

Tax offset carried forward from previous year **O** -00

T9 Other refundable tax offsets **P** -00 CODE

TOTAL SUPPLEMENT TAX OFFSETS Questions T3 to T9 – add up the **N** boxes. -00
Transfer this amount to **T** ←

Adjustment

A5 Amount on which family trust distribution tax has been paid **X** -00
If a trust, partnership or company made a distribution to you on which family trust distribution tax has been paid. You must read question A5 Supplementary tax return instructions 2026.

Business and professional items section

P1 Personal services income (PSI)

Print **X** in the appropriate box.

Did you receive any PSI?

YES Read on. **NO** Go to **P2**.

Part A

Did you satisfy the results test?

P **NO** Read on. **YES** Go to **P2**.

Have you received a personal services business determination(s) that was in force for the whole of the period you earned PSI?

C **NO** Read on. **YES** Go to **P2**.

Did you receive 80% or more of your PSI from one source?

Q **NO** Read on. **YES** Go to **Part B**.

If you received less than 80% of your PSI from each source for the whole of the period you earned PSI and you satisfied any of the following personal services business tests, indicate which business test(s) you satisfied. Print **X** in the appropriate box(es). Before you complete this question, see *Business and professional schedule items instructions*.

Unrelated clients test **D1** Employment test **E1** Business premises test **F1** If you print **X** at **D1**, **E1** or **F1**, go to **P2**, otherwise go to **Part B**.

Part B

Don't show amounts at **Part B** that were subject to foreign resident withholding. Show these at **P8**.

PSI – voluntary agreement	<input checked="" type="checkbox"/> M	<input type="text" value="00"/>
PSI – where ABN not quoted	<input checked="" type="checkbox"/> N	<input type="text" value="00"/>
PSI – labour hire or other specified payments	<input checked="" type="checkbox"/> O	<input type="text" value="00"/>
PSI – other	<input checked="" type="checkbox"/> J	<input type="text" value="00"/>
Deductions for payments to associates for principal work	<input checked="" type="checkbox"/> K	<input type="text" value="00"/>
Total amount of other deductions against PSI	<input checked="" type="checkbox"/> L	<input type="text" value="00"/>

Net PSI (**M** + **N** + **O** + **J**) less (**K** + **L**) **A**

Transfer the amount at **A** above to **A** question 14.

Complete **P2** and **P3**. Don't show at **P8** any amount you have shown at **Part B** of **P1**.

P2 Description of main business or professional activity

Industry code **A**

P3 Number of business activities

B

P4 Status of your business – print **X** in one box only.

Ceased business **C1**

Commenced business **C2**

P5 Business name of main business and ABN

<input type="text"/>	
<input type="text"/>	ABN <input type="text" value="0000000000"/>

P6 Business address of main business

<input type="text"/>		
Suburb or town <input type="text"/>	State <input type="text" value="00"/>	Postcode <input checked="" type="checkbox"/> D <input type="text" value="0000"/>

P8 Business income and expenses

Income	Primary production	Non-primary production	Totals
Gross payments where ABN not quoted C	<input type="text" value="-00"/>	D <input type="text" value="-00"/>	<input type="text" value="-00"/>
Gross payments subject to foreign resident withholding (excluding capital gains)		B <input type="text" value="-00"/>	<input type="text" value="-00"/>
Gross payments – voluntary agreement E	<input type="text" value="-00"/>	F <input type="text" value="-00"/>	<input type="text" value="-00"/>
Gross payments – labour hire or other specified payments N	<input type="text" value="-00"/>	O <input type="text" value="-00"/>	<input type="text" value="-00"/>
Assessable government industry payments G	<input type="text" value="-00"/> / <input type="text" value=""/>	H <input type="text" value="-00"/> / <input type="text" value=""/>	<input type="text" value="-00"/>
Other business income I	<input type="text" value="-00"/> / <input type="text" value=""/>	J <input type="text" value="-00"/> / <input type="text" value=""/>	<input type="text" value="-00"/> / <input type="text" value=""/>
Total business income	<input type="text" value="-00"/> / <input type="text" value=""/>	<input type="text" value="-00"/> / <input type="text" value=""/>	<input type="text" value="-00"/> / <input type="text" value=""/>

Expenses	Primary production	Non-primary production	Totals
Opening stock	<input type="text" value="-00"/>	<input type="text" value="-00"/>	K <input type="text" value="-00"/>
Purchases and other costs	<input type="text" value="-00"/>	<input type="text" value="-00"/>	L <input type="text" value="-00"/>
Closing stock	<input type="text" value="-00"/>	<input type="text" value="-00"/>	M <input type="text" value="-00"/> / <input type="text" value=""/>
Cost of sales (K + L - M)	<input type="text" value="-00"/> / <input type="text" value=""/>	<input type="text" value="-00"/> / <input type="text" value=""/>	<input type="text" value="-00"/> / <input type="text" value=""/>
Foreign resident withholding expenses (excluding capital gains)		<input type="text" value="-00"/>	U <input type="text" value="-00"/>
Contractor, subcontractor and commission expenses	<input type="text" value="-00"/>	<input type="text" value="-00"/>	F <input type="text" value="-00"/>
Superannuation expenses	<input type="text" value="-00"/>	<input type="text" value="-00"/>	G <input type="text" value="-00"/>
Bad debts	<input type="text" value="-00"/>	<input type="text" value="-00"/>	I <input type="text" value="-00"/>
Lease expenses	<input type="text" value="-00"/>	<input type="text" value="-00"/>	J <input type="text" value="-00"/>
Rent expenses	<input type="text" value="-00"/>	<input type="text" value="-00"/>	K <input type="text" value="-00"/>
Interest expenses within Australia	<input type="text" value="-00"/>	<input type="text" value="-00"/>	Q <input type="text" value="-00"/>
Interest expenses overseas	<input type="text" value="-00"/>	<input type="text" value="-00"/>	R <input type="text" value="-00"/>
Depreciation expenses	<input type="text" value="-00"/>	<input type="text" value="-00"/>	M <input type="text" value="-00"/>
Motor vehicle expenses	<input type="text" value="-00"/>	<input type="text" value="-00"/>	N <input type="text" value="-00"/> / <input type="text" value=""/>
Repairs and maintenance	<input type="text" value="-00"/>	<input type="text" value="-00"/>	O <input type="text" value="-00"/>
All other expenses	<input type="text" value="-00"/>	<input type="text" value="-00"/>	P <input type="text" value="-00"/>
Total expenses Add up the I boxes for each column.	S <input type="text" value="-00"/> / <input type="text" value=""/>	T <input type="text" value="-00"/> / <input type="text" value=""/>	<input type="text" value="-00"/> / <input type="text" value=""/>

Reconciliation items	Primary production	Non-primary production	Totals
Section 40-880 deduction	<input type="text" value="-00"/>	<input type="text" value="-00"/>	A <input type="text" value="-00"/>
Business deduction for project pool	<input type="text" value="-00"/>	<input type="text" value="-00"/>	L <input type="text" value="-00"/>
Landcare operations and business deduction for decline in value of water facility, fencing asset and fodder storage asset	<input type="text" value="-00"/>	<input type="text" value="-00"/>	W <input type="text" value="-00"/>
Income reconciliation adjustments	<input type="text" value="-00"/> / <input type="text" value=""/>	<input type="text" value="-00"/> / <input type="text" value=""/>	X <input type="text" value="-00"/> / <input type="text" value=""/>
Expense reconciliation adjustments	<input type="text" value="-00"/> / <input type="text" value=""/>	<input type="text" value="-00"/> / <input type="text" value=""/>	H <input type="text" value="-00"/> / <input type="text" value=""/>

Net income or loss from business this year	B <input type="text" value="-00"/> / <input type="text" value=""/>	C <input type="text" value="-00"/> / <input type="text" value=""/>	<input type="text" value="-00"/> / <input type="text" value=""/>
---	---	---	--

Deferred non-commercial business losses from a prior year D	<input type="text" value="-00"/>	E <input type="text" value="-00"/>	<input type="text" value="-00"/>
--	----------------------------------	---	----------------------------------

Net income or loss from business	Y <input type="text" value="-00"/> / <input type="text" value=""/>	Z <input type="text" value="-00"/> / <input type="text" value=""/>	<input type="text" value="-00"/> / <input type="text" value=""/>
Transfer the amounts at Y and Z to question 15.			

P9 Business loss activity details

Show details of up to 3 business activities in which you made a net loss this year. List them in order of size of loss – greatest first. If you print loss code 8 at **G**, **M** or **S**, you must also complete question 16.

Activity 1 Description of activity **D**

Industry code **E** Partnership (P) or sole trader (S) **F**

Type of loss **G** Reference for code 5 **C** Code **Y** Year / **A** Number

Deferred non-commercial business loss from a prior year **H** **-00** Net loss **I** **-00**

Activity 2 Description of activity **J**

Industry code **K** Partnership (P) or sole trader (S) **L**

Type of loss **M** Reference for code 5 **C** Code **Y** Year / **A** Number

Deferred non-commercial business loss from a prior year **N** **-00** Net loss **O** **-00**

Activity 3 Description of activity **P**

Industry code **Q** Partnership (P) or sole trader (S) **R**

Type of loss **S** Reference for code 5 **C** Code **Y** Year / **A** Number

Deferred non-commercial business loss from a prior year **T** **-00** Net loss **U** **-00**

P10 Small business entity simplified depreciation

Write the depreciation deductions, not the pool balances, at **A** and **B**

Deduction for certain assets

A **-00**

Deduction for general small business pool

B **-00**

Other business and professional items

P13 Trade debtors	E	<input type="text" value=""/>	<input type="text" value="00"/>	
P14 Trade creditors	F	<input type="text" value=""/>	<input type="text" value="00"/>	
P15 Total salary and wage expenses	G	<input type="text" value=""/>	<input type="text" value="00"/>	<small>TYPE</small> <input type="text" value=""/>
P16 Payments to associated persons	H	<input type="text" value=""/>	<input type="text" value="00"/>	
P17 Intangible depreciating assets first deducted	I	<input type="text" value=""/>	<input type="text" value="00"/>	
P18 Other depreciating assets first deducted	J	<input type="text" value=""/>	<input type="text" value="00"/>	
P19 Termination value of intangible depreciating assets	D	<input type="text" value=""/>	<input type="text" value="00"/>	
P20 Termination value of other depreciating assets	K	<input type="text" value=""/>	<input type="text" value="00"/>	
P21 Trading stock election	P	<input type="checkbox"/>		

Print **Y** for yes or **leave blank**.

Hours taken to prepare and complete the Business and professional items section **S**

Family Assistance consent

Complete this section only if you consent to use part or all of your 2026 tax refund to repay your spouse's Family Assistance debt.

Complete the details below only if:

- you were the spouse of a family tax benefit (FTB) claimant, or the spouse of a child care assistance claimant on 30 June 2026 and
- your spouse has given you authority to quote their customer reference number (CRN) on your tax return – if your spouse does not know their CRN they can contact Services Australia and
- your spouse has a Family Assistance debt or expects to have a Family Assistance debt for 2026 and
- you expect to receive a tax refund for 2026 and
- you consent to use part or all of your tax refund to repay your spouse's Family Assistance debt.

Spouse's CRN **Z**

Important: You also need to provide your spouse's name, date of birth and their gender on page 7.

I consent to the ATO using part or all of my 2026 tax refund to repay any Family Assistance debt of my spouse, whose details I have provided on page 7. I have obtained my spouse's permission to quote their CRN.

Your signature

Date

Day	Month	Year
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>

Taxpayer's declaration

Read and sign the declaration after completing your tax return, including the Supplementary section, Business and professional items section and other schedules if applicable.

I declare that:

- all the information I have given in this tax return, including any attachments, is true and correct
- I have shown all my income – including net capital gains – for tax purposes for 2025–26
- I have completed M2 – Medicare levy surcharge
- I have the necessary receipts and other records – or expect to obtain the necessary written evidence within a reasonable time of lodging this tax return – to support my claims for deductions and tax offsets
- the information provided to my registered tax agent for the preparation of this tax return is true and correct (if applicable)
- I authorise my registered tax agent to lodge this tax return (if applicable).

Taxpayer's
signature

Date

Day	Month	Year

Important: The tax law imposes heavy penalties for giving false or misleading information.

The ATO will issue your assessment based on your tax return. However, the ATO has some time to review your tax return, and issue an amended assessment if a review shows inaccuracies that change the assessment. The standard review period is 2 years but for some taxpayers it is 4 years. For more information, see ato.gov.au/notices

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request your tax file number (TFN). We will use your TFN to identify you in our records. It is not an offence not to provide your TFN. However if you don't provide your TFN, your assessment may be delayed.

Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy, see ato.gov.au/privacy

Tax agent's declaration

I,

declare that this tax return has been prepared in accordance with information supplied 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 the tax return.

Agent's signature

Date

Day	Month	Year

Client's reference

Contact name

Agent's phone number

Area code

Phone number

Agent's reference number