

Fund's tax file number (TFN)

8 Status of SMSF Australian superannuation fund **A** No Yes Fund benefit structure **B** Code
Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? **C** No Yes

9 Was the fund wound up during the income year?

No Yes If yes, provide the date on which the fund was wound up ^{Day} / ^{Month} / ^{Year} Have all tax lodgment and payment obligations been met? No Yes

10 Exempt current pension income

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

⊖ To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.

No Go to Section B: Income.

Yes Exempt current pension income amount **A** \$, , . ~~⊗~~

Which method did you use to calculate your exempt current pension income?

Segregated assets method **B**

Unsegregated assets method **C** Was an actuarial certificate obtained? **D** Yes

Did the fund have any other income that was assessable?

E Yes Go to Section B: Income.

No Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income.)

⊖ If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.



Section B: Income

Do not complete this section if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the **entire year**, there was **no** other income that was assessable, and you **have not** realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

11 Income

Did you have a capital gains tax (CGT) event during the year? **G** No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2026*.

Have you applied an exemption or rollover? **M** No Yes

Code

Net capital gain **A** \$, , .~~X~~

Gross rent and other leasing and hiring income **B** \$, , .~~X~~

Gross interest **C** \$, , .~~X~~

Forestry managed investment scheme income **X** \$, , .~~X~~

Gross foreign income D1 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . X	Net foreign income D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . X	Loss <input type="checkbox"/>
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Australian franking credits from a New Zealand company **E** \$, , .~~X~~

Transfers from foreign funds **F** \$, , .~~X~~

Number

Gross payments where ABN not quoted **H** \$, , .~~X~~

Gross distribution from partnerships **I** \$, , .~~X~~

Loss

Calculation of assessable contributions

Assessable employer contributions **R1** \$, , .~~X~~

plus Assessable personal contributions **R2** \$, , .~~X~~

plus ****No-TFN-quoted contributions** **R3** \$, , .~~X~~
(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST **R6** \$, , .~~X~~

*Unfranked dividend amount **J** \$, , .~~X~~

*Franked dividend amount **K** \$, , .~~X~~

*Dividend franking credit **L** \$, , .~~X~~

*Gross trust distributions **M** \$, , .~~X~~

Code

Assessable contributions (R1 plus R2 plus R3 less R6) **R** \$, , .~~X~~

Calculation of non-arm's length income

*Net non-arm's length private company dividends **U1** \$, , .~~X~~

plus *Net non-arm's length trust distributions **U2** \$, , .~~X~~

plus *Net other non-arm's length income **U3** \$, , .~~X~~

*Other income **S** \$, , .~~X~~

*Assessable income due to changed tax status of fund **T** \$, , .~~X~~

Net non-arm's length income (subject to 45% tax rate) (U1 plus U2 plus U3) **U** \$, , .~~X~~

Code

#This is a mandatory label.
*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

GROSS INCOME (Sum of labels A to U) **W** \$, , .~~X~~

Exempt current pension income **Y** \$, , .~~X~~

TOTAL ASSESSABLE INCOME (W less Y) **V** \$, , , .~~X~~

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

– Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	A1 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> .X	A2 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> .X	
Interest expenses overseas	B1 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> .X	B2 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> .X	
Capital works expenditure	D1 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> .X	D2 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> .X	
Decline in value of depreciating assets	E1 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> .X	E2 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> .X	
Insurance premiums – members	F1 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> .X	F2 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> .X	
#SMSF auditor fee	#H1 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> .X	#H2 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> .X	
Investment expenses	I1 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> .X	I2 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> .X	
Management and administration expenses	J1 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> .X	J2 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> .X	
Forestry managed investment scheme expense	U1 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> .X	U2 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> .X	
Other amounts	L1 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> .X Code <input type="text"/>	L2 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> .X Code <input type="text"/>	
Tax losses deducted	M1 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> .X		

TOTAL DEDUCTIONS

N \$, , .X

(Total **A1** to **M1**)

TOTAL NON-DEDUCTIBLE EXPENSES

Y \$, , .X

(Total **A2** to **L2**)

#TAXABLE INCOME OR LOSS

O \$, , .X Loss

(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

TOTAL SMSF EXPENSES

Z \$, , .X

(N plus Y)

#This is a mandatory label.



Section D: Income tax calculation statement

#Important:

Section B label **R3**, Section C label **O** and Section D labels **A, T1, J, T5** and **I** are mandatory. If you leave these labels blank, you will have specified a zero amount.

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2026* on how to complete the calculation statement.

#Taxable income **A** \$, , , . ~~00~~
(an amount must be included even if it is zero)

#Tax on taxable income **T1** \$, , , .
(an amount must be included even if it is zero)

#Tax on no-TFN-quoted contributions **J** \$, , , .
(an amount must be included even if it is zero)

Gross tax **B** \$, , , .
(T1 plus J)

Foreign income tax offset
C1 \$, , .

Rebates and tax offsets
C2 \$, , .

Non-refundable non-carry forward tax offsets
C \$, , , .
(C1 plus C2)

SUBTOTAL 1
T2 \$, , , .
(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset
D1 \$, , .

Early stage venture capital limited partnership tax offset carried forward from previous year
D2 \$, , .

Early stage investor tax offset
D3 \$, , .

Early stage investor tax offset carried forward from previous year
D4 \$, , .

Non-refundable carry forward tax offsets
D \$, , , .
(D1 plus D2 plus D3 plus D4)

SUBTOTAL 2
T3 \$, , , .
(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset
E1 \$, , .

No-TFN tax offset
E2 \$, , .

National rental affordability scheme tax offset
E3 \$, , .

Refundable tax offsets
E \$, , , .
(E1 plus E2 plus E3)

#TAX PAYABLE **T5** \$, , , .
(T3 less E – cannot be less than zero)

Section 102AAM interest charge
G \$, , , .



Credit for tax withheld – foreign resident withholding (excluding capital gains)
H2 \$, , .

Credit for tax withheld – where ABN or TFN not quoted (non-individual)
H3 \$, , .

Credit for TFN amounts withheld from payments from closely held trusts
H5 \$, , .

Credit for interest on no-TFN tax offset
H6 \$, , .

Credit for foreign resident capital gains withholding amounts
H8 \$, , .

Eligible credits
H \$, , , .
(H2 plus H3 plus H5 plus H6 plus H8)



#Tax offset refunds
 (Remainder of refundable tax offsets)
I \$, , , .
(unused amount from label E – an amount must be included even if it is zero)

PAYG instalments raised
K \$, , , .

Supervisory levy
L \$, , , **2 5 9** . **0 0**

Supervisory levy adjustment for wound up funds
M \$, , , .

Supervisory levy adjustment for new funds
N \$, , , .

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 plus L less M plus N)

#This is a mandatory label.

Section E: Losses

14 Losses

! If total loss is greater than \$100,000, complete and attach a *Losses schedule 2026*.

Tax losses carried forward to later income years **U** \$, , . ~~✗~~

Net capital losses carried forward to later income years **V** \$, , . ~~✗~~



Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$, , .~~00~~

Unlisted trusts **B** \$, , .~~00~~

Insurance policy **C** \$, , .~~00~~

Other managed investments **D** \$, , .~~00~~

15b Australian direct investments

Limited recourse borrowing arrangements

Australian residential real property

J1 \$, , .~~00~~

Australian non-residential real property

J2 \$, , .~~00~~

Overseas real property

J3 \$, , .~~00~~

Australian shares

J4 \$, , .~~00~~

Overseas shares

J5 \$, , .~~00~~

Other

J6 \$, , .~~00~~

Property count

J7

Cash and term deposits **E** \$, , .~~00~~

Debt securities **F** \$, , .~~00~~

Loans **G** \$, , .~~00~~

Listed shares **H** \$, , .~~00~~

Unlisted shares **I** \$, , .~~00~~

Limited recourse borrowing arrangements **J** \$, , .~~00~~

Non-residential real property **K** \$, , .~~00~~

Residential real property **L** \$, , .~~00~~

Collectables and personal use assets **M** \$, , .~~00~~

Other assets **O** \$, , .~~00~~

15c Other investments

Crypto-assets **N** \$, , .~~00~~

15d Overseas direct investments

Overseas shares **P** \$, , .~~00~~

Overseas non-residential real property **Q** \$, , .~~00~~

Overseas residential real property **R** \$, , .~~00~~

Overseas managed investments **S** \$, , .~~00~~

Other overseas assets **T** \$, , .~~00~~

TOTAL AUSTRALIAN AND OVERSEAS ASSETS **U** \$, , .~~00~~
(Sum of labels **A** to **T**)

15e In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?

A No Yes \$, , .~~00~~

TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2026* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date ^{Day} / ^{Month} / ^{Year}

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Tax agent's practice

Tax agent's phone number Reference number Tax agent number



Place your attachments here.

