



Who should complete this tax return?

All superannuation funds, other than self-managed superannuation funds (SMSFs), must complete this tax return. SMSFs must complete the *Self-managed superannuation fund annual return 2026* (NAT 71226).

! The *Fund income tax return instructions 2026* (NAT 71605) can assist you to complete this tax return.

To complete this tax return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S M I T H S T

- Place X in ALL applicable boxes.

Specify period if part year or approved substitute period. Day / Month / Year to Day / Month / Year

Section A: Fund information

▶ To assist processing, write the fund's TFN at the top of page 3.

1 Tax file number (TFN)

! The ATO is authorised by law to request your TFN. It is not an offence not to quote your TFN, however not quoting it could increase the chance of delay or error in processing your tax return. See the Privacy statement in Declarations.

2 Name of superannuation fund or trust

Grid for name of superannuation fund or trust

3 Australian business number (ABN) (if applicable)

4 Current postal address

Grid for current postal address with labels: Suburb/town, State/territory, Postcode

5 Tax return status Is this an amendment to the fund's 2026 tax return? No Yes

6 Trustee details

Non-individual trustee's name (if applicable) and ABN of non-individual trustee

7 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. (See relevant instructions.)

BSB number (must be six digits) Account number Account name

8 Status of fund or trust Type of fund or trust - Print X in one box only.

Small APRA fund A Retail fund B Industry fund C Corporate fund D Approved deposit fund F Pooled superannuation trust G Public sector fund H Non-regulated fund I Australian superannuation fund J No Yes Fund benefit structure K Code Number of members L Date of establishment M Significant global entity N1 Country-by-country reporting entity N2











**15 Transfer of liabilities to life insurance company or pooled superannuation trust**

Has the fund or trust, with consent of the transferee, transferred assessable contributions under section 295-260 to a life insurance company or pooled superannuation trust?

**A** No  Yes  Show the name and ABN of each transferee, the amount of contributions transferred to each and the market value of the transferor's investment in each. Where there are more than two transferees, provide details of the two transferees that have the greatest market value.

Name   
  
ABN   
Amount **B** \$ -~~X~~ Market value **C** \$ -~~X~~

Name   
  
ABN   
Amount **D** \$ -~~X~~ Market value **E** \$ -~~X~~

**Investment in any other life insurance policies or pooled superannuation trusts**

Total market value of these investments **F** \$ -~~X~~

**16 Taxation of financial arrangements (TOFA)**

Total TOFA gains **H** \$ -~~X~~

Total TOFA losses **I** \$ -~~X~~

**17 Overseas transaction or interest and foreign source income**

**International related party dealings and transfer pricing**

Did the fund 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.

**A** No  Yes

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?

**B** No  Yes

**Overseas interests and Australian branch operations**

Did the fund 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?

**C** No  Yes

**Foreign source income**

Was the amount of foreign income tax paid greater than \$100,000 OR was the amount of assessable foreign income greater than \$500,000?

**D** No  Yes

**Transactions with specified countries**

Did the fund directly or indirectly send to, or receive from, one of the countries specified in the instructions, any funds or property?

OR

Does the fund 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?

**E** No  Yes

## 18 Other transactions

### Exempt current pension income

If the fund has claimed an amount of exempt current pension income in respect of any pensions other than those prescribed by Income Tax Regulations where assets are fully segregated for all of the income year, has the trustee obtained the relevant actuary's certificate required by section 295-385 or 295-390 before exemption can be claimed?

**A** No  Yes

### Death or disability deduction

Is the fund or trust claiming a deduction for premiums for death or disability cover under section 295-465 that requires an actuary's certificate to be obtained?

**B** No  Yes

If yes, has the fund or trust obtained the relevant certificate?

**C** No  Yes

### Payments to contributing employers and associates

Has the fund or trust made a payment or transferred a benefit that is included in the assessable income of the recipient under section 290-100?

**D** No  Yes

## 19 Reportable tax position

Are you required to lodge a reportable tax position schedule?

**B** No  Yes

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

## Section G: Declarations

 Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

### 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.

### 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/fundprivacy](https://ato.gov.au/fundprivacy)

