



Prepare this tax return using the *Individual tax return instructions 2026* available at ato.gov.au/instructions26

- Print clearly using a black pen only.
- Use BLOCK LETTERS and print one character in each box.

- Print in all appropriate boxes.
- Don't use correction fluid or tape.
- Complete your details carefully to avoid delays in processing your tax return.

S M I T H S T



Individual information

Your tax file number (TFN) See the Privacy statement in the **Taxpayer's declaration**.

Are you an Australian resident? Yes No

Your name (Print your full name)

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Has any part of your name changed since completing your last tax return? No Read on. Yes See **Completing individual information in your tax return** in the instructions.

Your postal address Print the address where you want your mail sent.

Suburb/town/locality State/territory Postcode

Country if not Australia Has this address changed since completing your last tax return? No Yes

Is your home address different from your postal address? No Read on. Yes Print your home address below.

Suburb/town/locality State/territory Postcode

Country if not Australia

Your contact details

Your mobile phone number

Your daytime phone number (if different from your mobile 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.

Will you need to lodge an Australian tax return in the future?

Yes

Don't know

No

FINAL TAX RETURN

Your date of birth

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

Day / Month / Year

Provide your date of birth to avoid delays in the processing of your tax return.

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)

Account name input boxes

Income

1 Salary or wages

Your main salary and wage occupation

Payer's Australian business number (ABN)

ABN input boxes

Tax withheld - don't show cents

Tax withheld input boxes

Income - don't show cents

Income input boxes with TYPE dropdown

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

Input box for 2

Input box for K

3 Employer lump sum payments

Input box for R

Input box for R with Amount A in lump sum payments box

Input box for H

Input box for H with 5% of amount B in lump sum payments box

4 Employment termination payments (ETP)

Date of payment Day / Month / Year

Payer's ABN

Input box for I

Input box for I with Taxable component and CODE dropdown

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

Input box for A

Input box for A

6 Australian Government pensions and allowances You must complete question T1 in Tax offsets.

Input box for B

Input box for B

7 Australian annuities and superannuation income streams

Input box for J

Taxable component Taxed element

Input box for J

Untaxed element

Input box for N

Assessable amount from capped defined benefit income stream

Input box for M

Lump sum in arrears - taxable component Taxed element

Input box for Y

Untaxed element

Input box for Z

Attach here all documents that the instructions tell you to attach.
Don't send in your tax return until all requested attachments are attached.

Your TFN

□□□ □□□ □□□

25410726



Income – continued

8 Australian superannuation lump sum payments

Date of payment Day / Month / Year
 □□ / □□ / □□□□

Payer's ABN □□ □□□ □□□ □□□ □□□

Tax withheld – don't show cents

\$ □□□, □□□. ~~XX~~

Taxable component

Taxed element

Untaxed element

Income – don't show cents

TYPE

Q \$ □□□, □□□. ~~XX~~ □

P \$ □□□, □□□. ~~XX~~

O \$ □□□, □□□. ~~XX~~

9 Attributed personal services income

\$ □□□, □□□. ~~XX~~

TOTAL TAX WITHHELD

Add up the \$ boxes. \$ □, □□□, □□□. ~~XX~~

Don't include total income here

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

Income – don't show cents

L \$ □□, □□□, □□□. ~~XX~~

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

Franked amount

Franking credit

S \$ □□, □□□, □□□. ~~XX~~

T \$ □□, □□□, □□□. ~~XX~~

U \$ □□, □□□, □□□. ~~XX~~

12 Employee share schemes

Discount from taxed upfront schemes – eligible for reduction **D** \$ □□, □□□, □□□. ~~XX~~

Discount from taxed upfront schemes – not eligible for reduction **E** \$ □□, □□□, □□□. ~~XX~~

Discount from deferral schemes **F** \$ □□, □□□, □□□. ~~XX~~

Total assessable discount amount

B \$ □□, □□□, □□□. ~~XX~~

TFN amounts withheld from discounts **C** \$ □□, □□□, □□□. □□

Foreign source discounts **A** \$ □□, □□□, □□□. ~~XX~~

I If you completed the **Tax return for individuals (supplementary section) 2026**, write here the amount from TOTAL SUPPLEMENT INCOME OR LOSS on page 15.

\$ □□, □□□, □□□. ~~XX~~ **LOSS** □

TOTAL INCOME OR LOSS Add up the income amounts and deduct any loss amount in the \$ boxes on pages 2 and 3.

\$ □□, □□□, □□□. ~~XX~~ **LOSS** □

Medicare levy related questions

M1 Medicare levy reduction or exemption

NOTE

Only certain taxpayers are entitled to a Medicare levy reduction or exemption. Read **M1 Medicare levy reduction or exemption** in the instructions to work out if you are eligible to claim.

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**

If you have completed question **M1** and had a spouse during 2025–26, you must also complete **Spouse details – married or de facto**.

M2 Medicare levy surcharge (MLS)

THIS QUESTION IS COMPULSORY FOR ALL TAXPAYERS.

If you don't complete this question, you may be charged the full Medicare levy surcharge. To help you determine if you have to pay the surcharge read **M2 Medicare levy surcharge** in the instructions.

For the **whole** period 1 July 2025 to 30 June 2026 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 question. No Read on.

For the whole of 2025–26 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 \$101,000 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 \$202,000 or less (plus \$1,500 for each dependent child after the first)
- and all of your dependants (if you had any) in a Medicare levy exemption category?

No You may have to pay the surcharge. Read **M2 Medicare levy surcharge** in the instructions.

Yes You don't 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 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 you **don't** have to pay the surcharge **A**

If you had a spouse during 2025–26, 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**.

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 10.

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 / /

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** Yes No

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.

M **From**
Day Month Year
 / /

N **To**
Day Month Year
 / /

Did your spouse die during the year? Yes No

Spouse details – married or de facto – continued

The information on this page 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	\$.X
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	\$.X
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	\$.X
Your spouse's total reportable fringe benefits amounts							
Employers exempt from FBT under section 57A of the FBTA 1986	R	\$.X
Employers not exempt from FBT under section 57A of the FBTA 1986	S	\$.X
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	\$.X
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 <i>Military Rehabilitation and Compensation Act 2004</i>	Q	\$.X
Amount of your spouse's reportable superannuation contributions (which is the total of reportable employer superannuation contributions and deductible personal superannuation contributions)	A	\$.X
Other specified exempt payments (see Spouse details – married or de facto in the instructions) that your spouse received	B	\$.X
Your spouse's target foreign income	C	\$.X
Your spouse's total net investment loss (total of net financial investment loss and net rental property loss)	D	\$.X
Child support your spouse paid	E	\$.X

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) in 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 refund for 2026 **and**
- you consent to use part or all of your refund to repay your spouse's Family Assistance debt.

Do you consent to use part or all of your 2026 tax refund to repay your spouse's Family Assistance debt?

No You don't need to complete this section. Go to page 10.

Yes Your spouse's CRN **Z**

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 above. I have obtained my spouse's permission to quote their CRN.

Your signature for Services Australia consent purposes only

Date

Day Month Year

/ /



If you are completing the supplementary section (pages 13–16) of your tax return, attach it here.

Taxpayer's declaration

All taxpayers must sign and date the declaration below.

Read and answer the questions below before you sign the **Taxpayer's declaration**.

1 Are you required to complete any of the questions in the *Tax return for individuals (supplementary section) 2026*?
To find out, go to ato.gov.au/suppquestions2026

No Read on. Yes Attach the **supplementary section** to this page and read on.

2 Have the instructions asked you to attach further information relating to specific questions?

No Read on. Yes Attach the information to page 3 in your tax return and read on.

Make sure you have also attached all other documents that the instructions tell you to.

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 go to ato.gov.au/privacy

I declare that:

- all the information I have given on 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 and attached the supplementary section, schedules and other attachments – as appropriate – that the instructions told me to provide
- I have completed question **M2 – Medicare levy surcharge**
- I have the necessary receipts and/or 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.

IMPORTANT

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

FOR YOUR TAX RETURN TO BE VALID YOU MUST SIGN BELOW.

Date

Day Month Year

/ /

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, go to ato.gov.au/notices





