
Trust Return (ET)

A110 ^ARA to A111 ^ARB
^AWR* ^ABB* ^AEK

Trust information

Tax file no (TFN) See the Privacy note in the Declaration.	A103 ^AAD	Other attachments? C103
Name of trust	D190 ^AAU	
	D191 ^AAU	
Australian Business Number (ABN)	A169 ^EBN	
Previous name	D190 ^APP	
	D191 ^APP	

Current postal address

Street	D193 ^ABH				
	D194 ^ABH				
Suburb/town	D195 ^AME	State	D196 ^AMF	Postcode	D198 ^APE
Country	D197 ^AMG				

Postal address on previous tax return

Street	D193 ^ABJ				
	D194 ^ABJ				
Suburb/town	D195 ^AUT	State	D196 ^AUU	Postcode	D198 ^APG
Country	D197 ^AUV				

Full name of the trustee to whom the notices should be sent

Trustee an individual or company?	C141
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Individual Trustee Details:

Title	C170 ^ABE		
Surname	D191 ^ABF	Suffix	D192 ^BAW
Given names	D189 ^ABG	D190 ^BBB	

Entities:

Entity name 1	D190 ^ACU	ABN C171 ^FTV	
Entity name 2	D191 ^ACU		
Daytime contact phone no.	C177 ^BOC	C178 ^BOD	

Family trust election status

If the trustee has made, or is making, a family trust election, write the four digit income year specified of the election (for example, for the 2014-2015 income year write 2015).	C179 ^IOC
If revoking or varying a family trust election, print R for revoke or print V for variation and complete and attach the Family trust election, revocation or variation 2015.	C159 ^IOD

Interposed entity election status

If the trustee has made, or is making, one or more interposed entity elections, write the four digit income year specified of the earliest election (for example, for the 2014-2015 income year write 2015).	C180 ^IOF
If revoking an interposed election, enter R and complete and attach the Interposed entity election or revocation 2015.	E638 ^IQI

Type of trust

C109 ^BLP	Print X if also a charity	C111 ^CZM	Date of death	C121 ^ARH
Is any tax payable by the trustee? Y/N		C112 ^BEV	Final tax return	C107 ^ACG

Are Income Tax estimates required? Y/N	C115
Select applicable tax table	C104
Is the trust entitled to full refund of franking credits?	C140

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.

Select bank details from A172	BSB no Must be 6 digits	C173 ^ABV	Account number	C174 ^BFE
	Account name	C176 ^ANH		

1	Description of main business activity	Industry code
	E195 ^ADQ	A E260 ^AIC
	E197 ^ADQ	
2	Status of business	B E113 ^ABU
	Consolidation status E484	Z E640 ^IAH
4	Did you sell any goods or services using the Internet?	Q E405 ^BWE

INCOME - excluding foreign income

5	Business income and expenses	PP	Non-PP	Totals
Income				
	Gross payments where ABN not quoted	C E450 ^GAN	D E536 ^GAO	E451
	Gross payments subject to foreign resident withholding		B E142 ^IGE	

Assessable government industry payments	E E452 ^BXL / E407 ^BXN	F E569 ^BXM/ E584 ^BXO	E453
Other business income	G E137 ^BXQ /	H E147 ^BXR /	E286/
Total business income	E454/	E455/	E456/

Expenses

Foreign resident withholding expenses		E675	P E676 ^IFY
Contractor, sub-contractor and commission expenses	E243	E149	C E288 ^BLA
Superannuation expenses	E244	E154	D E248 ^ADL
Cost of sales	E242/	E148/	E E287 ^AVK/
Bad debts	E206	E141	F E208 ^ADN
Lease expenses	E209	E145	G E211 ^ADO
Rent expenses	E212	E278	H E214 ^ADT
Total interest expenses	E245	E150	I E289 ^AVR
Total royalty expenses	E218	E146	J E181 ^ADU
Depreciation expenses	E272	E153	K E292 ^AVU/ E581 ^IFQ
Motor vehicle expenses	E273	E152	L E291 ^AVT
Repairs and maintenance	E207	E151	M E290 ^AVS

All other expenses	E210	E155	N E294 ^AML
Total expenses (labels P to N)	E213/	E279/	O E295/

Reconciliation items

	Add: Income reconciliation adjustments	E219	E173/	A E296 ^FGB/
	Add: Expense reconciliation adjustments	E445/	E446/	B E447 ^FGC/
	Net income/loss from business	Q E298 ^AWX/	R E299 ^AWY/	S E297/
6	Tax withheld			
	Tax withheld where ABN not quoted		T E524 ^GAG	
	Credit for tax withheld - foreign resident withholding		U E143 ^IFZ	
7	Credit for interest on early payments Amount of interest		W E156 ^AJL	
8	Partnerships and trusts			
	Primary production			
	Distribution from partnerships		A E216 ^BLB	
	Share of net income from trusts		Z E556 ^BLC	E560 ^BLL
	Deductions relating to amounts shown at labels A and Z		S E519 ^AMJ	
	Net primary production distribution			E515/
	Non-primary production			

Distribution from partnerships less foreign income	B E217 ^DGF	
Share of net income from trusts, less net capital gain, foreign income and franked distributions	R E557 ^DGG	E561 ^DGI
Deductions relating to amounts shown at labels B and R	T E521 ^DGH	
Franked distributions from trusts	F E510 ^JIZ	
Deductions relating to franked distributions from trusts in label F	G E507 ^JIL	
Net non-primary production distribution	E520/	
Share of credits from income for:		
Share of credit for tax withheld where ABN not quoted	C E522 ^GAH	
Share of franking credit from franked distributions	D E130 ^AFA	
Share of credit for TFN amounts withheld from interest, dividends and unit trust distributions	E E131 ^ADH	
Credit for TFN amounts withheld from payments from closely held trusts	O E127 ^JGD	
Share of credit for tax withheld from foreign resident withholding	U E517 ^IMW	
9	Rent	
	Gross rent	F E230 ^AFS

	Interest deductions	G E222 ^AKA	
	Capital works deductions	X E435 ^GCG	
	Other rental deductions	H E231 ^AKB	
	Net rent	E281 /	
10	Forestry managed investment scheme income	Q E538 ^IRR	
11	Gross interest -including Commonwealth government loan interest	J E215 ^AFZ	
	TFN amounts withheld from gross interest	I E128 ^ADE	
12	Dividends		
	Unfranked amount	K E232 ^AGF	
	Franked amount	L E233 ^AGG	
	Franking credit	M E234 ^AGH	
	TFN amounts withheld from dividends	N E136 ^ADI	
13	Superannuation lump sums and employment termination payments		
	Death benefit superannuation lump sum where the beneficiary is a non-dependant	Taxed element	V E473 ^IRF
		Untaxed element	W E474 ^IRG
	Death benefit employment termination payment where the beneficiary is a: dependant	Taxable component	X E475 ^IRE
			non-dependant

14	Other Australian income		
	Excepted net income		E236 ^AWZ
	Other income	Tax withheld	Amount
	E193 ^AHG		E237
	E390 (additional lines)		E340
	E390 (additional lines)		E340
	E390 (additional lines)		E340
	Assessable balancing adjustments		E611
	PAYG payment summaries		
	Payer's ABN E189 ^GFA		
	Payer's name optional E490	E119 ^AQB	E258 ^AQE
	Amounts marker A	E123 ^AEI	E138 ^AED
	Amounts marker B	E124 ^AEJ	E223 ^AEF
	Payer's ABN (additional lines) E390		
Payer's ABN (additional lines) E390			
Payer's ABN (additional lines) E390			
Payer's name optional E397	E330	E340	
Amounts marked A	E331	E341	
Amounts marked B	E332	E342	
Total of 5% of amounts marked B		E238	

	Australian government pensions and allowance	E118 ^ARY	E205 ^ADG
	Life assurance bonus		E235 ^AGZ
	Australian annuities and superannuation income streams taxable component	Taxed element	E274 ^IOT
		Untaxed element	E662 ^IQV
	Australian annuities and superannuation income streams Lump sum in arrears	Taxed element	E663 ^IQW
		Untaxed element	E664 ^ISX
	Australian annuities and superannuation income streams tax withheld	E275 ^ADB	
			O E277 ^AHH/
15	TOTAL OF ITEMS 5 TO 14		E282 /

DEDUCTIONS

16	Deductions relating to:		
	Australian investment income		P E239 ^ADW
	Franked distributions		R E224 ^JJA
17	Forestry managed investment scheme deduction		D E620 ^IRN
18	Other deductions-show only deductions not claimable at any other item		
	Name of each item of deduction	Amount	
	E190 ^AEL	E250 ^AEM	
	E390	E340	
	E390	E340	

	Amounts from depreciation worksheet:	E465	
	Amounts from motor vehicle worksheet:	E466	
	Deductible balancing adjustments	E612	
		Q E172 ^AEM	
	Dissection for Section 98A estimate:		
	Gifts or donations E505		
	Work-related deductions E506		
	Film industry incentives E507		
	Undeducted purchase price E508		
	Cost of managing tax affairs E509		
	Other deductions E510		
19	TOTAL OF ITEMS 16 TO 18	E283	
20	NET AUSTRALIAN INCOME/LOSS - other than capital gains SUBTRACT ITEM 19 FROM ITEM 15	\$ ^ATA	
21	Capital gains		
	Did you have a CGT event during the year?	G E106 ^FZS	Also answer Yes at label G if the Capital Gain was distributed from a trust
	Have you applied and exemption or rollover?	M ^JZE	Code ^KAF
		Net capital gain	A E472 ^AWG

Quick access to tax Office CGT schedule?				
For calculation of estimate only: Net foreign capital gain included at label A E537 Enter the tax paid on this foreign capital gain in the Foreign Income worksheet selecting code L .				
22	Foreign Income Foreign attributed income			
Did you have overseas branch operations or either a direct or indirect interest in a foreign trust, foreign company, controlled foreign entity or transferor trust? S E107 ^AQG		Listed country	M E527 ^CY Y	
		S404 country	U E226 ^CY Z	
		Unlisted country	X E227 ^AU Y	
If you answer yes at label S , complete and attach an International dealings schedule 2015? Do you need to complete a Losses schedule 2015?				
23	Other assessable foreign source income - other than shown at item 22			
Gross		B E483 ^FG D	Net	V E228 ^AD Y
Foreign income tax offsets		Z E135 ^AW J	Press [F4] for calculation of FITO	
Also include at label D Australian franking credits from a New Zealand franking company that you received directly through a partnership or trust.		Australian Franking credits from a New Zealand franking company		D E431 ^IF W
24	Total of items 20 to 23			E285 /
25	Tax losses deducted			C E511 ^BA D
Primary production		E531		
Non-primary production		E180		
26	Total net income or loss			E433 /F

LOSSES INFORMATION

27	A Losses schedule 2015 must also be completed and attached if the sum of labels U + V is greater than \$100,000, or if the trust is a listed widely held trust and failed the majority ownership test for a loss.	Tax losses carried forward to later income years	U E429 ^ARN
		Net capital losses carried forward to later income years	V E532 ^BRA
Quick access to Tax Office Losses schedule for the current income year			
28	Water facility tax offset claimed		
	Landcare and water facility tax offset brought forward from prior years	G E462 ^DTL	
29	Overseas transactions/thin capitalisation		
	Was the aggregate amount of your transactions or dealings with international related parties (including the value of any property/service transferred or the balance of any loans) greater than \$2 million? (Y/N)		
	If you answered yes at label W complete and attach an International dealings schedule 2015?	W E184 ^GTK	
	Did the thin capitalisation provisions affect you? Y/N	O ^GTM	
	Interest expenses overseas	D E240 ^ACO	
	Royalty expenses overseas	E E241 ^ARO	
	If you answered Yes at label W or O or completed labels D or E complete and attach an International dealings schedule 2015.		
Was any beneficiary who was not a resident of Australia at any time during the year of income presently entitled to a share of the income of the trust? (Y/N)	A E409 ^AQO		

	<p>Transactions with specified countries</p> <p>Did you directly or indirectly send to, or receive from, one of the countries specified in the instructions, any funds or property; or 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? (Y/N)</p> <p>There is no schedule to be completed for 'Transactions with specified countries?'</p>	C E582 ^IGA
30	Personal services income	
	Does your income include an individual's personal services income? Y/N	N E406 ^GAI
	Total amount of PSI income included at item 5 income labels	A E436 ^JYS
	Total amount of deductions against PSI income included at item 5 expense labels	B E437 ^JYT
	Did you satisfy the results test in respect of any individual? Y/N	C E750 ^JYU
	Do you hold a personal service business (PSB) determination in respect of any individual? Y/N	D E751 ^JYV
	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 satisfy any of the following personal services business tests.	
	Unrelated clients test	E1 E752 ^JYW
	Employment test	E2 E753 ^JYX
	Business premises test	E3 E754 ^JYY
31	Taxation of financial arrangements	
	Did you make a gain, loss or balancing adjustment from a financial arrangement subject to the TOFA rules? Y/N	L E655 ^JFB

Total TOFA gains	M E670 ^JFA
Total TOFA losses	N E671 ^JFC
TOFA transitional balancing adjustments	O E672 ^JFV
TOFA gains from unrealised movements in financial arrangements	P E661 ^JFW

KEY FINANCIAL INFORMATION

32	All current assets	F E252 ^ATG
33	Total assets	G E253 ^ATH
34	All current liabilities	I E255 ^ALC
35	Total liabilities	J E256 ^ALT

BUSINESS AND PROFESSIONAL ITEMS

The following information must be filled for all trusts carrying on a business.

36	Business name of main business					
	D190 ^AVO					
	D191 ^AVO					
37	Business address of main business					
	Street	D193 ^AVY				
		D194 ^AVY				
	Suburb/Town	D195 ^AJP	State	D196 ^AJX	Postcode	A D198 ^APD
38	Opening stock				C E261 ^AVH	
39	Purchases and other costs				B E460 ^BVW	

40	Closing stock	D E262 ^AVJ E588 ^AMR/
41	Trade debtor	E E251 ^ATF
42	Trade creditors	H E254 ^ATI
43	Total salary and wage expenses	L E263 ^AVN E410 ^BWR/
44	Payments to related entities	M E264 ^AVQ
45	Fringe benefit employee contributions	T E471 ^DFL
46	Unpaid present entitlement to a private company	Y E268 ^IKA E441 ^IKB
47	Trading stock election	Z E160 ^ALA
48	Capital allowances Depreciating assets first deducted in this income year	
	Intangible depreciating assets first deducted	A E614 ^GTO
	Other depreciating assets first deducted	B E266 ^GSZ
	Have you self-assessed the effective life of any of the these assets? Y/N	C E755 ^JYZ
	For all depreciating assets	
	Did you recalculate the effective life for any of your assets this income year? Y/N	D E756 ^JZA
	Total adjusted values at end of income year	E E457 ^JZB
	Assessable balancing adjustment on the disposal of intangible depreciating assets	F E458 ^JZC

	Deductible balancing adjustment on the disposal of intangible depreciating assets			G E459 ^JZD
	Termination value of intangible depreciating assets			H E615 ^GTP
	Termination value of other depreciating assets			I E267 ^GTA
	Deduction for project pool			J E470 ^BMX
	Section 40-880 deduction			K E699 ^GTB
	Landcare operations and water conservation / conveying expenses			L E293 ^BYI
49	Small business entity simplified depreciation For completion by small business entities only. Is the taxpayer a Small Business Entity? E654			
	Deduction for certain assets			A E665 ^GTC
	Deduction for general small business			B E666 ^GTD
50	National rental affordability scheme			
	National rental affordability scheme tax offset entitlement			F E120 ^JAR
51	Other refundable tax offsets		G E540 ^KDU/E108 ^KAC	
52	Medical levy reduction or exemption			
	Spouse's 2014-2015 taxable in	A E179 ^DIL	Full 1.5% levy exemption - number of days	C E115 ^ASH/ E591 ^BOS
	Number of dependent children and students	B E112 ^ASS	Half 1.5% levy exemption - number of days	D E116 ^ASN

Medicare levy surcharge

For a trustee assessed under s98(1) where the beneficiary under legal disability or an excepted person has Private hospital cover, enter the number of days not liable E577

53	Income of the trust estate	A E225 ^JJB
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54 STATEMENT OF DISTRIBUTION

Name in full of beneficiary and TFN or postal address

Click [Enter] and select or create the worksheet xT where the beneficiary details are recorded.

	Beneficiary (xT worksheets)	No beneficiary presently entitled	Total each row
Assessment V calculation code	V E426 ^AGS	V E439 ^AIS	
Share of income of the trust estate	W E533 ^JJC	W E534 ^JJD	W
Credit for tax withheld - foreign resident withholding	L E247 ^IGF	L E167 ^IGG	L
Australian franking credits from an New Zealand franking company	N E606 ^IIO	N E608 ^IIP	N
Share of income Primary production	A E139 ^ATP/	A E140 ^ASQ/	A
Share of income Non-Primary production	B E182 ^ATT/	B E221 ^AST/	B
Credit for tax withheld ABN not quoted	C E528 ^GBC	C E528 ^GBK	C
Franked distributions	U E518 ^JIL	U E523 ^JIM	C
Franking credit	D E117 ^ATV	D E117 ^ASV	D
TFN amount withheld	E E122 ^ATW	E E111 ^ASW	E

Share of credit for TFN amounts withheld from payments from closely held trusts	O E157 ^JGE	O E129 ^JJS	O
Capital gains	F E175 ^ALL	F E176 ^ALH	F
Attributable foreign income	G E171 ^AFG	G E177 ^ALI	G
Other assess foreign source income	H E174 ^ALB	H E178 ^ALJ	H
Foreign income tax offset	I E133 ^ALM	I E134 ^ALK	
Share of National rental affordability scheme tax offset	R E132 ^JAS	R E269 ^JAT	R
Share of other refundable tax offsets		X E539 ^KAD	X
Non-resident beneficiary additional information			
S98(3) assessable amount	J E616 ^GUS		J
S98(4) assessable amount	K E617 ^GUT		K
TB Statement? (complete only for trustee beneficiaries of a closely held trust) Y/N ^JAI			
Tax preferred amount	P E565 ^JAJ		P
Untaxed part of share of net income	Q E566 ^JAK		Q
Annual Trustee Payment report information			
Distribution from ordinary or statutory income during income year	S E567 ^JGJ		S
Total TFN amounts withheld from payments	T E568 ^JGK		T

55	Choice for resident trustee to be assessed to capital gains on behalf of beneficiaries	
	Assessment calculation code	X E165 ^JIN
	Amount of capital gains on which the trustee has chosen to be assessed on behalf of beneficiaries	Y E477 ^JIO
56	Beneficiary under legal disability who is presently entitled to income from another trust.	
	Was any beneficiary in this trust, who was under a legal disability on 30 June 2015, presently entitled to a share of the income of another trust? Quick access to Other Attachments schedule?	E408 ^AQM
57	Non-resident trust	
	Is the trust a non-resident trust? (Y/N)	E412 ^AQN
	If yes, state the amount of income derived outside Australia to which no beneficiary is presently entitled. Quick access to Other Attachments schedule?	E271 ^APN

TAX PAYER'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 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 a trustee or public officer.**

Privacy

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each beneficiary in our records. It is not an offence not to provide the TFNs. However, if the TFNs are not provided, it could increase the chance of delay or error in each beneficiary's assessment. Taxation law authorises the ATO to collect information including personal information about the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy

DECLARATION:

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

Signature.....Date...../...../.....

Hours taken to prepare and complete this return C153 ^DYF

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.../.../...
Agent's telephone ^BLI ^BLJ	Client's reference A101 ^AWB
Contact Name ^ACR	Agent's reference no ^AAE

Statement of distribution - Beneficiary (xT)

Name in full of beneficiary, date of birth and TFN or postal address, (as recorded in worksheet xT).

Is the beneficiary receiving a distribution this year?			E105
Tax File No	E187 ^ATN/^ATZ	Entity type code	E108 ^JGL
Surname	E186 ^BAY		
Given names	E191 ^BBI	E194 ^BBJ	
Entity name	E192 ^BBK		
	E493 ^BCD		

Residential address for individuals or business address for non-individuals

E188 ^BAZ					
E196 ^BCE					
Suburb/town	E198 ^BBA	State	E495 ^BBC	Postcode	E496 ^BBD
Country	E497 ^BBE				
Date of birth	E114 ^ATM				

Distribution percentage: E169 (amounts calculate on distribution)

Assessment V calculation code	V E426 ^AGS	Total for distribution	Unders / Overs
Share of income of the trust estate	W E534 ^JJC		
Credit for tax withheld - foreign resident withholding	L E247 ^IGF		
Australian franking credits from a New Zealand franking company	N E606 ^IIO		
Share of income Primary production	A E139 ^ATP/		
Share of income Non-Primary production	B E182 ^ATT/		
Credit for tax withheld ABN not quoted	C E528 ^GBC		
Franked distributions	U E518 ^JIL		

Franking credit	D E117 ^ATV		
TFN amount withheld	E E122 ^ATW		
Share of credit for TFN amounts withheld from payments from closely held trusts	O E157 ^JGE		
Capital gains	F E175 ^ALL		

Trustee choice to pay tax on Cap Gains (item 55)

Attributable foreign income	G E171 ^AFG		
Other assess foreign source income	H E174 ^ALB		
Foreign income tax offsets	I E133 ^ALM		
Share of National rental affordability scheme tax offset	R E132 ^JAS		

Non-resident beneficiary additional information

S98(3) assessable amount	J E616 ^GUS		
S98(4) assessable amount	K E617 ^GUT		

TB Statement information (complete only for trustee beneficiaries of a closely held trust)

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB Statement? Y/N	E 106 ^JAI
Tax preferred amount	P E565 ^JAJ
Untaxed part of share of net income	Q E566 ^JAK
Distribution from ordinary or statutory income during income year	S E567 ^JGJ
Total TFN amounts withheld from payments	T E568 ^JGK

Beneficiary Details (Schedule G)

1. Beneficiary details

Beneficiary TFN	E185 ^JGP
Entity type	E105 ^JGR

2. Beneficiary (individual)

Title	E188 ^JGS
First Name	D189 ^JGU
Other Name	D190 ^JGV
Surname	D191 ^JGT
Date of Birth	E114 ^JGW

Home/residential Address

Street	D193 ^JGX				
	D194 ^JGX				
Suburb/town	D195 ^JGZ	State	D196 ^JHA	Postcode	D198 ^JHB
Country	D197 ^DCC				

3. Beneficiary (non-individual)

Name	D190 ^JHC				
	D191 ^JHC				
ABN	E186 ^JHE				
Business Address	D193 ^JHF				
	D194 ^JHF				
Suburb/town	D195 ^JHH	State	D196 ^JHI	Postcode	D198 ^JHJ
Country	D197 ^DCC				

5. This section should be completed annually for each beneficiary.

Amount withheld from the beneficiary	E137 ^JHQ
Amount of payment from which withholdings were made	E138 ^JHR
PAYG Summary	
Does this beneficiary require a PAYG Summary - TFN Withholding?	Y/N
