

# Access Evo Analytics for Accountants

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Release Notes – 26 January 2026

AUS Tax Copilot Data Views

# What's New!

New AUS Tax Copilot views have been added in this release. These views complete the core data supporting the **Self Managed Super Fund (SMSF)** and **Super Fund** Income Tax Returns. This release also marks the completion of the mapping of all the core data supporting all Income Tax Return form types. There are also some bug fixes thrown in.

## In Summary

There are now **60+** data views available for interrogation through **Evo Copilot**. This constitutes 2200+ individual fields in combination with other client and firm data. Combined with available dashboards and insights through Evo Analytics it delivers a comprehensive and powerful Tax data solution, and the platform for future development.

## New views available

There have been **9** new views created to allow more information to be accessed through Evo Copilot. The following list summaries each view, the detail section below shows what pieces of information are available from each Copilot data view.

### SMSF Annual Return Income and Expense Items

This view shows the details of the income and expense (deducible or non-deductible) items from the SMSF Annual Return. The details are from item 11 for income and item 12 for expenses and deductions.

### SMSF Annual Return Assets and Liabilities

This view shows the details of the assets from item 15 and liabilities from item 16 of the Self-Managed Super Fund (SMSF) return.

### SMSF Annual Return Fund Information

This view shows the details of the fund information section of the Self-Managed Super Fund (SMSF) return. It includes auditor details including qualified information,

amendment information, EFT details, residency, benefit structure, if the fund was wound up and exempt current pension income.

## **SMSF Annual Return TOFA and Elections**

This view shows the details of the Self-Managed Super Fund (SMSF) return for sections I and J. It will show the Taxation of financial arrangements (TOFA) at item 17, the family trust election details and the interposed entity election details from Section J.

## **SMSF Annual Return Calculation Statement**

This view shows the details of the calculation statement (Item 13) of the SMSF return.

## **Super Fund Tax Return Fund Information**

This view shows the details of the fund information section of the Super Fund return. It includes auditor details including amendment information, EFT details, residency, type of fund, date of establishment, benefit structure, members, significant global entity and country by country reporting entity.

## **Super Fund Tax Return Income Expense Tax Calculation Items**

This view shows the details of the income, expense and tax calculation items for the Superannuation fund return. This includes values from item 10 for income and item 11 for expenses and deductions and item 12 for the tax calculations.

## **Super Fund Tax Return Other Items**

This view shows the details from the Super Fund Tax return for the following items.

- Item 14 foreign income and net assets
- Item 15 question for transfer of liabilities and total market value
- Item 16 for Taxation of financial arrangements (TOFA)
- Item 18 for other transactions

## **Super Fund Tax Return Transfer of Liabilities**

This view shows the details of item 15 of the Super fund return. It includes the details for all transfer of liabilities to life insurance companies or pooled superannuation trusts

# Bug fixes

- For Handi Tax and Access Tax data. The Refund field is not picking up if an amount is a payment of refund. An additional flag has been used to apply this distinction and return the correct values.
- APS Tax data was not working correctly when returning Trust Other Deduction Repeats. This has now been fixed. The latest APS Tax release and a rerun of the Data Update in Tax Services needs to be in place for this to take effect.
- Update to Overseas Related Party Transactions Thin Capitalisation data view to include Super Fund fields.

# AUS Tax Copilot Data View Detail

## SMSF Annual Return Income and Expense Items

### Description

This view shows the details of the income and expense (deducible or non-deductible) items from the SMSF Annual Return. The details are from item 11 for income and item 12 for expenses and deductions.

### Available Fields & Data

| Field Name                 | Detailed field description for Copilot   |
|----------------------------|--|
| Ref                        | The reference number of the client   |
| Name                       | The name of the client   |
| Year                       | The year of the tax return   |
| Partner                    | The partner with responsibility for the return                                 |
| Manager                    | The manager with responsibility for the return                                 |
| Agent                      | The agent responsible for the return   |
| Connection name            | The name of the practice   |
| CGT Event                  | Did the SMSF have a CGT event this year  |
| Exemption or rollover      | An indicator to show whether an exemption or rollover has been applied for CGT |
| Exemption or rollover code | A code that describes the most specific rollover and exemption that applies.   |
| Net capital gains          | The net capital gain of the fund   |

| <b>Field Name</b>                | <b>Detailed field description for Copilot</b>  |
|----------------------------------|--|
| Rent Lease Hire income           | The total income received for the tax year from renting, leasing or hiring.  |
| Interest income                  | The amount of total interest from all sources.   |
| Forestry income                  | This is the value, during the relevant period, for the amount of the income from Forestry Managed Investment Scheme (FMIS) activities.                         |
| Gross foreign income             | Gross income is the sum of all income.   |
| Net foreign income               | This is the value, during the relevant period, for the amount of the entity's net income or its share of net income.   |
| Franking credits from NZ company | This is the amount of any franking credit received from a New Zealand company  |
| Transfer foreign funds           | The transfer of funds between local and international entities.  |
| Transfer foreign funds number    | The number of assessable amounts transferred to an Australian superannuation fund from a foreign superannuation fund   |
| Payment no ABN                   | Payments for goods and services, from which an amount was required to be withheld, where the payee has failed to provide an ABN                                |
| Partnership distribution         | Total amount of the gross distribution from all partnerships, including any share of franking credits attributable to dividends paid by an Australian company. |
| Unfranked dividends              | A dividend amount paid by an Australian resident company from profits on which no company tax has been paid.   |

| <b>Field Name</b>                 | <b>Detailed field description for Copilot</b>  |
|-----------------------------------|--|
| Franked dividends                 | A dividend amount paid to a shareholder by an Australian resident company from profits on which tax has already been paid.   |
| Franking credit                   | The amount of franking credits attached to dividends, including non-share dividends received.  |
| Trust distribution                | Total amount of gross distributions received from trusts, including any share of franking credits attributable to dividends paid by an Australian company as advised by the trustee. |
| Trust distribution code           | A code to identify the main type of trust.   |
| Other income                      | For interpretation/definition of this item refer to the Australian Accounting Standards, as an example, see provided reference   |
| Other income code                 | A code that best describes the greatest amount included in reported "Other income".  |
| Fund changed tax status income    | The amount of assessable income following the change of tax status.  |
| Assessable employer contributions | The amount of total assessable income comprising contributions and payments received by the superannuation entity paid by an employer.   |
| Assessable personal contributions | Personal assessable contributions to the superannuation fund.  |
| Assessable contributions no TFN   | The total amount of all employer contributions received for a member who has not quoted a Tax File Number  |
| Transfer of liability             | A transfer of liability to a Life Insurance Company or Superannuation Trust.   |

| <b>Field Name</b>                         | <b>Detailed field description for Copilot</b>                           |
|---|---|
| Non arm's length private company dividend | The amount of net non-arm's length dividends paid by a private company. |
| Non arm's length trust                    | The amount of net non-arm's length trust distributions.                 |
| Non arm's length other income             | The amount of net other non-arm's length income.                        |
| Interest expense Australia deduction      | The amount of interest expense in Australia that is a deduction         |
| Interest expense Australia non-deductible | The amount of interest expense in Australia that is non-deductible      |
| Interest expense overseas deduction       | The amount of interest expense overseas that is a deduction             |
| Interest expense overseas non-deductible  | The amount of interest expense overseas that is non-deductible          |
| Capital works deduction                   | The amount of capital works expenses that is a deduction                |
| Capital works non-deductible              | The amount of capital works expenses that is non-deductible             |
| Decline in value deduction                | The decline in value or depreciation deduction                          |
| Decline in value non-deductible           | The decline in value or depreciation deduction that is non-deductible   |
| Insurance premiums deduction              | The insurance premiums claimed as a deduction                           |

| <b>Field Name</b>                  | <b>Detailed field description for Copilot</b>   |
|------------------------------------|---|
| Insurance premiums non-deductible  | The amount of insurance premiums paid that is non-deductible                                |
| SMSF auditor fee deduction         | The SMSF auditor fee that is a deduction  |
| SMSF auditor fee non-deductible    | The SMSF auditor fee that is non-deductible   |
| Investment expenses deduction      | Any investment expenses claimed as a deduction  |
| Investment expenses non-deductible | Any investment expenses that is non-deductible  |
| Management expenses deduction      | The amount of management and administration expenses that is claimed as a deduction         |
| Management expenses non-deductible | The amount of management and administration expenses that is non-deductible                 |
| Forestry expenses deduction        | The amount of payments made to a Forestry Managed Investment Scheme that is a deduction.    |
| Forestry expenses non-deductible   | The amount of payments made to a Forestry Managed Investment Scheme that is not deductible. |
| Other deductions                   | Expenses not classified elsewhere.  |
| Other deductions code              | A code that best describes the greatest amount for other expenses.                          |
| Other non-deductible               | Non-deductible expenses not classified elsewhere.   |
| Other non-deductible code          | A code that best describes the greatest amount for other non-deductible expenses.           |

| Field Name             | Detailed field description for Copilot               |
|------------------------|--|
| Tax losses deducted    | The amount of tax losses claimed in the current year |
| Taxable income or loss | The taxable income or loss for the year              |
| Total SMSF expenses    | The amount of total expenses for the SMSF            |

## SMSF Annual Return Assets and Liabilities

### Description

This view shows the details of the assets from item 15 and liabilities from item 16 of the Self-Managed Super Fund (SMSF) return.

### Available Fields & Data

| Field Name                         | Detailed field description for Copilot  |
|------------------------------------|---|
| Ref                                | The reference number of the client  |
| Name                               | The name of the client  |
| Year                               | The year of the tax return  |
| Partner                            | The partner with responsibility for the return  |
| Manager                            | The manager with responsibility for the return  |
| Agent                              | The agent responsible for the return  |
| Connection name                    | The name of the practice  |
| Australian Managed Listed Trusts   | The value of listed units owned and traded on a stock exchange. This is item 15 label A   |
| Australian Managed Unlisted trusts | The value of units owned that are not traded on a stock exchange. This is item 15 label B |

| <b>Field Name</b>                    | <b>Detailed field description for Copilot</b>   |
|--------------------------------------|---|
| Australian Managed insurance         | This is the value for life insurance policies. This is item 15 label C  |
| Australian Managed other investments | The amount of any other managed investments. This is item 15 label D  |
| Australian direct cash               | The value of Australian direct investments for cash and term deposits. This is item 15 label E                              |
| Australian direct debt securities    | This is the value for debt securities. This is item 15 label F  |
| Australian direct loans              | This is the value, as at the relevant date, of loans held. This is item 15 label G  |
| Australian direct listed shares      | The value of equity securities traded on a stock exchange, This is item 15 label H  |
| Australian direct unlisted shares    | The value of equity securities not traded on a stock exchange. This is item 15 label I                                      |
| LRBA Australian residential          | The value of limited recourse borrowing arrangements for Australian residential real property. This is item 15 label J1     |
| LRBA Australian non residential      | The value of limited recourse borrowing arrangements for Australian non-residential real property. This is item 15 label J2 |
| LRBA Overseas property               | The value of limited recourse borrowing arrangements for overseas real property. This is item 15 label J3                   |
| LRBA Australian shares               | The value of limited recourse borrowing arrangements for Australian shares. This is item 15 label J4                        |
| LRBA overseas shares                 | The value of limited recourse borrowing arrangements for overseas shares. This is item 15 label J5                          |

| <b>Field Name</b>                          | <b>Detailed field description for Copilot</b>   |
|--|---|
| LRBA other assets                          | The value of limited recourse borrowing arrangements for other investments. This is item 15 label J6  |
| LRBA property count                        | The number of real properties held under the limited recourse borrowing arrangements. This is item 15 label J7  |
| LRBA total                                 | The total value of limited recourse borrowing arrangements. This is item 15 label J   |
| LRBA licensed institution                  | An indicator to specify whether the fund borrowed from a licensed financial institution to acquire the asset. This is item 15f label A                            |
| LRBA personal guarantees                   | An indicator to specify whether members of the fund or related parties provided any personal guarantees or other security to the lender. This is item 15f label B |
| Australian direct non-residential property | The value of non-residential real property. This is item 15 label K.  |
| Australian direct residential property     | The value of residential real property. This is item 15 label L   |
| Australian direct collectables             | The total value of collectable and personal use asset investments. This is item 15 label M  |
| Australian direct other assets             | This is the value, as at the relevant date, for all other assets that are not categorised elsewhere. This is item 15 label O                                      |
| Crypto assets                              | The amount of crypto-currency assets. This is item 15c label N  |
| Overseas direct shares                     | The value of overseas direct investments in shares. This is item 15 label P   |
| Overseas direct non-residential            | The value of overseas direct investments in non-residential real property. This is item 15 label Q  |

| <b>Field Name</b>                       | <b>Detailed field description for Copilot</b>  |
|---|--|
| Overseas direct residential             | The value of overseas direct investments in residential real property. This is item 15 label R   |
| Overseas direct managed investments     | The amount overseas direct investments in managed investments. This is item 15 label S   |
| Overseas direct other assets            | This is the value overseas direct investments in all other assets that are not categorised elsewhere. This is item 15 label T                      |
| In house related parties                | An indicator to state whether the reporting party loaned to, leased to or invested in related parties (known as in-house assets). This is item 15e |
| In house related parties amount         | This is the value, as at the relevant date, for asset exposures to related parties. This is the value from item 15e                                |
| Limited recourse borrowing arrangements | This is the value, during the relevant period, of limited borrowings, including accrued interest. This is the value from items 16 label V1         |
| Permissible temporary borrowings        | This is the value, during the relevant period, of temporary borrowings, including accrued interest. This is the value from items 16 label V2       |
| Other borrowings                        | This is the value of borrowings including accrued interest that are not classified elsewhere. This is the value from items 16 label V3             |
| Total borrowings                        | The total amount of borrowings, including accrued interest, this is the value from items 16 label V  |
| Total member closing balance            | The member's account balance as at the reporting date. This is the value from items 16 label W   |
| Reserve accounts                        | The net amount of assets not allocated to members. This is the value from items 16 label X   |

| Field Name        | Detailed field description for Copilot  |
|-------------------|---|
| Other liabilities | This is the value, as at the relevant date, for all other liabilities that are not categorised elsewhere. This is the value from items 16 label Y |

## SMSF Annual Return Fund Information

### Description

This view shows the details of the fund information section of the Self-Managed Super Fund (SMSF) return. It includes auditor details including qualified information, amendment information, EFT details, residency, benefit structure, if the fund was wound up and exempt current pension income.

### Available Fields & Data

| Field Name           | Detailed field description for Copilot                                      |
|----------------------|---|
| Ref                  | The reference number of the client  |
| Name                 | The name of the client  |
| Year                 | The year of the tax return  |
| Partner              | The partner with responsibility for the return                              |
| Manager              | The manager with responsibility for the return                              |
| Agent                | The agent responsible for the return  |
| Connection name      | The name of the practice  |
| Annual Return status | Indicator to identify whether the report contains original or amended data. |

| <b>Field Name</b>            | <b>Detailed field description for Copilot</b>  |
|------------------------------|--|
| Amendment type code          | This code identifies the initiator of the amendment which is being lodged. A 3 indicates it was an ATO error and a 4 indicates it was a client error |
| Auditor number               | The auditor number   |
| Date audit completed         | The date the audit was completed   |
| Part A qualified             | Was Part A of the audit report qualified   |
| Part B qualified             | Was Part B of the audit report qualified   |
| Part B rectified             | If Part B was qualified, this shows if the issues have been rectified  |
| Auditor name                 | The name of the auditor  |
| Auditor phone number         | The phone number of the auditor  |
| Electronic service address   | This is the electronic service address alias provided by the messaging service provider.   |
| BSB number refunds           | The BSB number for account used for tax refunds  |
| Account Number refunds       | The account number for the account used for tax refunds  |
| Account name refunds         | The account name for the account used for tax refunds  |
| BSB number contributions     | The BSB number for account used for contributions and rollovers  |
| Account Number contributions | The account number for the account used for contributions and rollovers  |
| Account name contributions   | The account name for the account used for contributions and rollovers  |

| Field Name                        | Detailed field description for Copilot   |
|-----------------------------------|--|
| Australian Super fund             | Shows if the fund is an Australian super fund  |
| Fund benefit structure            | The code for the fund benefit structure  |
| Accept co-contributions           | Shows if the fund deed allows acceptance of the governments co-contributions                                       |
| Wound up                          | Was the fund wound up this year  |
| Date ceased operations            | If the fund was wound up, this shows the date the fund was wound up  |
| Obligations met                   | In the fund was wound up, this shows if all tax lodgment and payment obligations have been met                     |
| Pay income streams                | Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year? |
| Exempt current pension income     | The exempt current pension income amount   |
| Method to calculate exempt income | This is method used to calculate exempt pension income. This will either be segregated, unsegregated or both.      |
| Actuarial certificate obtained    | Shows if an actuarial certificate was obtained   |
| Other assessable income           | Did the fund have any other income that was assessable   |

## SMSF Annual Return TOFA and Elections

### Description

This view shows the details of the Self-Managed Super Fund (SMSF) return for sections I and J. It will show the Taxation of financial arrangements (TOFA) at item 17, the family trust election details and the interposed entity election details from Section J.

## Available Fields & Data

| Field Name      | Detailed field description for Copilot                                   |
|-----------------|--|
| Ref             | The reference number of the client                                       |
| Name            | The name of the client   |
| Year            | The year of the tax return   |
| Partner         | The partner with responsibility for the return                           |
| Manager         | The manager with responsibility for the return                           |
| Agent           | The agent responsible for the return                                     |
| Connection name | The name of the practice   |
| TOFA gains      | The total amount of gains for Taxation of Financial Arrangements (TOFA)  |
| TOFA losses     | The total amount of losses for Taxation of Financial Arrangements (TOFA) |
| FTE year        | Shows the year of the family trust election                              |
| FTE code        | Shows the code for either varying (V) or revoking (R)                    |
| IEE year        | Shows the year of the interposed entity election                         |
| IEE revoke      | Shows R if the interposed entity election is being revoked               |

## SMSF Annual Return Calculation Statement

### Description

This view shows the details of the calculation statement (Item 13) of the SMSF return.

### Available Fields & Data

| Field Name                         | Detailed field description for Copilot   |
|------------------------------------|--|
| Ref                                | The reference number of the client   |
| Name                               | The name of the client   |
| Year                               | The year of the tax return   |
| Partner                            | The partner with responsibility for the return   |
| Manager                            | The manager with responsibility for the return   |
| Agent                              | The agent responsible for the return   |
| Connection name                    | The name of the practice   |
| Taxable income or loss             | The taxable income or loss for the year  |
| Tax on taxable income              | Total tax on taxable income amount.  |
| Tax on No-TFN-quoted contributions | The amount of income tax payable on TFN not quoted contributions income.   |
| Gross tax                          | The amount of tax payable before the allowance of any rebates/tax offsets or credits. It is the Taxable Income multiplied by the applicable tax rate.                            |
| Foreign income tax offset          | This is the value, during the relevant period, for the tax offset credit for foreign tax paid on income, profits or gains that are included in the Australian assessable income. |
| Rebates and tax offsets            | The total amount of rebates and tax offsets.   |

| <b>Field Name</b>                            | <b>Detailed field description for Copilot</b>   |
|--|---|
| Non-refundable non-carry forward tax offsets | The total non-refundable non-carry forward tax offsets and rebates available.   |
| Subtotal 1                                   | Tax payable sub-total amount.   |
| Early stage venture capital offset           | The early stage venture capital limited partnership offset amount   |
| Early stage venture capital carried forward  | The early stage venture capital limited partnership offset amount carried forward from a prior year                             |
| Early stage investor offset                  | The early stage investor tax offset   |
| Early stage investor carried forward         | Early stage investor tax offset carried forward from previous year  |
| Non-refundable carry forward offset          | The total non-refundable carry forward tax offsets and rebates available.   |
| Subtotal 2                                   | The amount of tax calculated after non refundable carry forward amounts of tax have been offset against the tax payable amount. |
| Complying fund franking credit               | The amount of refundable franking credits.  |
| No-TFN tax offset                            | The amount of no-TFN tax offset claimed.  |
| NRAS   | The national rental affordability scheme tax offset entitlement amount.   |
| Exploration credit                           | This is the value, during the relevant period, for the exploration credits to be claimed.                                       |
| Refundable tax offsets                       | The total amount of refundable tax offsets.   |

| Field Name                   | Detailed field description for Copilot  |
|------------------------------|---|
| Tax payable                  | The net tax derived from the amount of tax assessed less non-refundable tax offsets and credits. It must be less than or equal to tax assessed. |
| Section 102AAM interest      | SECTION 102AAM Payment of interest by a taxpayer on distributions from certain non-resident Trust estates.                                      |
| FRW credit                   | This is the value, during the relevant period, for the amount of tax withheld from payments subject to foreign resident withholding.            |
| ABN TFN not quoted credit    | The amount of credit for tax withheld where a Tax File Number not quoted and where an Australian Business Number is not quoted.                 |
| Closely held trust credit    | The amount of Credit for TFN amounts withheld from payments from closely held trusts.   |
| No TFN credit                | The calculated interest amount that is attributable to the no-TFN tax offset claimed.   |
| Foreign capital gains credit | The value of credit for amounts withheld from capital gains payments made to foreign residents.   |
| Total Eligible Credits       | This amount is the total of eligible credits.   |
| Tax offset refunds           | The total remainder amount of refundable tax offsets.   |
| PAYG instalments             | The sum of all amounts of the entity's Pay As You Go (PAYG) instalments   |
| Supervisory Levy             | The set amount of the supervisory levy that must be paid to the ATO   |
| Supervisory levy wound up    | This is the value, during the relevant period, for the amount of supervisory levy for wound up funds.   |

| Field Name                 | Detailed field description for Copilot  |
|----------------------------|---|
| Supervisory levy new funds | This is the value, during the relevant period, for the amount of supervisory levy for newly registered funds. |
| Amount due or refundable   | The total amount of tax payable or refundable.  |

## Super Fund Tax Return Fund Information

### Description

This view shows the details of the fund information section of the Super Fund return. It includes auditor details including amendment information, EFT details, residency, type of fund, date of establishment, benefit structure, members, significant global entity and country by country reporting entity

### Available Fields & Data

| Field Name        | Detailed field description for Copilot                   |
|-------------------|--|
| Ref               | The reference number of the client                       |
| Name              | The name of the client                                   |
| Year              | The year of the tax return                               |
| Partner           | The partner with responsibility for the return           |
| Manager           | The manager with responsibility for the return           |
| Agent             | The agent responsible for the return                     |
| Connection name   | The name of the practice                                 |
| Period start date | The Period Start Date is the initial date of the period. |
| Period end date   | The Period End Date is the final date of the period.     |

| <b>Field Name</b>         | <b>Detailed field description for Copilot</b>   |
|---------------------------|---|
| Amendment indicator       | Indicator to identify whether the report contains original or amended data.                 |
| Amendment type code       | A value of 3 indicates it was a client error and a value of 4 indicates it was an ATO error |
| Non individual trustee    | The name of the non-Individual trustee  |
| Trustee ABN               | The trustee ABN   |
| BSB number                | The BSB number for EFT  |
| Account number            | The account number used for EFT   |
| Account name              | The account name used for EFT   |
| Type of fund              | This is the type of fund  |
| Complying fund            | Shows if the fund was a complying Australian super fund                                     |
| Fund benefit structure    | The code for the fund benefit structure   |
| Number of members         | The number of members of the fund   |
| Date established          | The date the fund was established   |
| Significant global entity | Shows if the fund was a significant global entity   |
| Country by country entity | Shows if the fund was a country-by-country reporting entity                                 |
| Wound up                  | An indicator to show if the fund was wound up in the current year                           |
| Date operations ceased    | The date the fund was wound up and ceased operations  |

## Super Fund Tax Return Income Expense Tax Calculation Items

### Description

This view shows the details of the income, expense and tax calculation items for the Superannuation fund return. This includes values from item 10 for income and item 11 for expenses and deductions and item 12 for the tax calculations.

### Available Fields & Data

| Field Name                 | Detailed field description for Copilot  |
|----------------------------|---|
| Ref                        | The reference number of the client  |
| Name                       | The name of the client  |
| Year                       | The year of the tax return  |
| Partner                    | The partner with responsibility for the return  |
| Manager                    | The manager with responsibility for the return  |
| Agent                      | The agent responsible for the return  |
| Connection name            | The name of the practice  |
| CGT Event                  | Did the fund have a capital gain event this year  |
| Exemption or rollover      | An indicator to determine if capital gains has been disregarded and/or deferred as a result of an application of a Capital Gains Tax (CGT) exemption or rollover. |
| Exemption or rollover code | A code that describes the most specific rollover and exemption that applies.  |
| Net capital gains          | The net capital gain of the fund  |
| Rent Lease Hire income     | The total income received for the tax year from renting, leasing or hiring.   |

| <b>Field Name</b>                | <b>Detailed field description for Copilot</b>   |
|----------------------------------|---|
| Interest income                  | The amount of total interest income from all sources  |
| Forestry income                  | This is the value, during the relevant period, for the amount of the income from Forestry Managed Investment Scheme (FMIS) activities.  |
| Gross foreign income             | Gross income is the sum of all income.  |
| Net foreign income               | This is the value, during the relevant period, for the amount of the entity's net income or its share of net income.  |
| Franking credits from NZ company | The Australian franking credit received from an NZ company  |
| Transfer foreign funds           | The transfer of funds between local and international entities.   |
| Transfer foreign funds number    | The number of assessable amounts transferred to an Australian superannuation fund from a foreign superannuation fund that was in excess of that which was vested in the member at the time of transfer. |
| Payment no ABN                   | Payments for goods and services, from which an amount was required to be withheld, where the payee has failed to provide an ABN   |
| Partnership distribution         | Total amount of the gross distribution from all partnerships, including any share of franking credits attributable to dividends paid by an Australian company.  |
| Unfranked dividends              | A dividend amount paid by an Australian resident company from profits on which no company tax has been paid.  |
| Franked dividends                | A dividend amount paid to a shareholder by an Australian resident company from profits on which tax has already been paid.  |

| <b>Field Name</b>                  | <b>Detailed field description for Copilot</b>  |
|------------------------------------|--|
| Franking credit                    | The amount of franking credits attached to dividends, including non-share dividends received.  |
| Trust distribution unfranked       | The trust distribution of a dividend amount on which no tax has been paid.   |
| Trust distribution franked         | The trust distribution of a dividend amount paid to a shareholder on which tax has already been paid.  |
| Trust distribution franking credit | The reporting entity's share of any franking credits (formerly called imputation credits) received through another entity.   |
| Trust distribution other           | Any other amount of trust distribution received  |
| Assessable employer contributions  | The amount of total assessable income comprising contributions and payments received by the superannuation entity paid by an employer.   |
| Assessable personal contributions  | Personal assessable contributions to the superannuation fund.  |
| No-TFN-quoted contributions        | The total amount of all employer contributions received for a member who has not quoted a Tax File Number  |
| Contribution excluded by trustee   | The amount of contributions that the trustee of a public sector superannuation scheme, with the contributor's consent, chooses not to include in its assessable income   |
| Pre July 98 funding credits        | Enter the amount that a complying superannuation fund chooses to reduce contributions that would otherwise be included in its assessable income, by applying that amount of available pre-1 July 1988 funding credits. |
| Transfer of liability              | A transfer of liability to a Life Insurance Company or Superannuation Trust.   |

| <b>Field Name</b>                   | <b>Detailed field description for Copilot</b>  |
|-------------------------------------|--|
| Foreign exchange gains              | The amount of foreign exchange gains.  |
| Other assessable income             | For interpretation/definition of this item refer to the Australian Accounting Standards, as an example, see provided reference   |
| Other assessable income code        | A code that best describes the greatest amount included in reported "Other income".  |
| Assessable income change tax status | The amount of assessable income following the change of tax status.  |
| Non arms length income              | The amount of net other non-arms length income.  |
| Exempt pension income               | This is the value, during the relevant period, for the amount of exempt pension income.  |
| Interest expense Australia          | The interest expense within Australia  |
| Interest expense overseas           | The overseas interest expense  |
| Salary wage expense                 | The gross wages and salaries paid including any PAYG (Pay-as you-go) withholding amounts or other deductions made by an employer on behalf of an employee. s.  |
| Capital works deduction             | The amount of deduction claimed for capital expenditure on special buildings, which includes eligible capital expenditure on extensions, alterations or improvements that are used to produce assessable income. |
| Decline in value                    | The deduction for decline in value for an income year of depreciating assets held by the entity.   |

| <b>Field Name</b>         | <b>Detailed field description for Copilot</b>  |
|---------------------------|--|
| Death disability premiums | The amount of insurance premiums expense to cover death or disability of a member.   |
| Investment expenses       | This is the value, during the relevant period, of the amount of investment expenses incurred in deriving investment income.        |
| Management expenses       | The amount of expenses incurred in the management of entities.   |
| Administration expenses   | The amount of expenses incurred in the administration of entities.   |
| Forestry deduction        | This is the value, during the relevant period, for the amount of deductible payments made to a Forestry Managed Investment Scheme. |
| Foreign exchange losses   | The amount of foreign exchange losses.   |
| Other deductions          | The deductions that do not fall into any other category.   |
| Other deductions code     | A code which identifies deduction types not categorised elsewhere.   |
| Tax losses deducted       | The amount of tax losses deducted for the year   |
| Taxable income loss       | This is the value, during the relevant period, for the total of Australian assessable income minus total allowable deductions      |
| Tax on taxable income     | Total tax on taxable income amount.  |
| Tax on no TFN             | The amount of income tax payable on TFN not quoted contributions income.   |

| Field Name                                | Detailed field description for Copilot   |
|---|--|
| Gross tax                                 | The amount of tax payable before the allowance of any rebates/tax offsets or credits. It is the Taxable Income multiplied by the applicable tax rate.                            |
| Foreign income tax offset                 | This is the value, during the relevant period, for the tax offset credit for foreign tax paid on income, profits or gains that are included in the Australian assessable income. |
| Rebates and offsets                       | The total amount of rebates and tax offsets.   |
| Non refundable non carry forward offsets  | The total non-refundable non-carry forward tax offsets and rebates available.  |
| Subtotal 1                                | Tax payable sub-total amount 1 amount. This is label T2 in the calculation statement   |
| Early stage venture capital               | Early stage venture capital limited partnership (ESVCLP) tax offset  |
| Early stage venture capital previous year | Early stage venture capital limited partnership (ESVCLP) tax offset carried forward from previous year   |
| Early stage investor offset               | Early stage investor tax offset  |
| Early stage investor offset previous year | Early stage investor tax offset carried forward from previous year   |
| Non refundable carry forward offset       | The total non-refundable carry forward tax offsets and rebates available.  |
| Subtotal 2                                | This is the amount from subtotal 2. It is label T3 in the calculation statement  |
| Franking credits offset                   | The amount of refundable franking credits.   |
| No TFN offset                             | The amount of no-TFN tax offset claimed.   |

| Field Name                              | Detailed field description for Copilot  |
|---|---|
| NRAS offset                             | The national rental affordability scheme tax offset entitlement amount.   |
| Exploration credit offset               | This is the value, during the relevant period, for the exploration credits to be claimed.   |
| Refundable tax offsets                  | The total amount of refundable tax offsets.   |
| Tax payable                             | The amount of tax payable   |
| 102AAM interest                         | SECTION 102AAM Payment of interest by a taxpayer on distributions from certain non-resident Trust estates.  |
| Foreign resident withholding credit     | This is the value, during the relevant period, for the amount of tax withheld from payments subject to foreign resident withholding.                                  |
| ABN or TFN not quoted credit            | The amount of credit for tax withheld where a Tax File Number not quoted and where an Australian Business Number is not quoted.                                       |
| TFN amount withheld closely held trusts | Any share of an amount withheld from payments from closely held trusts.   |
| Interest on No TFN                      | The calculated interest amount that is attributable to the no-TFN tax offset claimed.   |
| Foreign capital gains withholding       | The value of credit for amounts withheld from capital gains payments made to foreign residents.   |
| Eligible credits                        | This amount is the total of eligible credits.   |
| Tax offset refunds                      | The total remainder amount of refundable tax offsets.   |
| PAYG instalments                        | The sum of all amounts of the entity's Pay As You Go (PAYG) instalments for the reporting period, whether or not the instalments have actually been paid. This is the |

| Field Name        | Detailed field description for Copilot   |
|-------------------|--|
|                   | total Income Tax Instalment Payable Amounts less the Income Tax Instalment refundable Amounts. |
| Due or refundable | The total amount of tax payable or refundable.   |

## Super Fund Tax Return Other Items

### Description

This view shows the details from the Super Fund Tax return for the following items.

- Item 14 foreign income and net assets
- Item 15 question for transfer of liabilities and total market value
- Item 16 for Taxation of financial arrangements (TOFA)
- Item 18 for other transactions

### Available Fields & Data

| Field Name                       | Detailed field description for Copilot  |
|----------------------------------|---|
| Ref                              | The reference number of the client  |
| Name                             | The name of the client  |
| Year                             | The year of the tax return  |
| Partner                          | The partner with responsibility for the return  |
| Manager                          | The manager with responsibility for the return  |
| Agent                            | The agent responsible for the return  |
| Connection name                  | The name of the practice  |
| Attributed foreign income listed | The amount of attributed foreign income from controlled foreign entities for a listed country |

| <b>Field Name</b>                        | <b>Detailed field description for Copilot</b>  |
|--|--|
| Attributed foreign income unlisted       | The amount of attributed foreign income from controlled foreign entities for an unlisted country   |
| Net assets to pay benefits               | This shows the net assets of the fund that are available to pay benefits.  |
| Transfer of liabilities                  | Indicates whether the fund, with the consent of the transferee, transferred assessable contributions to a life insurance company or pooled superannuation trust                            |
| Investment in policy or trust            | The total market value of the reporting entity's investments in life insurance companies/policies or pooled superannuation trusts to which it has not transferred assessable contributions |
| TOFA gains                               | The total of gains made for taxation of financial arrangements (TOFA)  |
| TOFA losses                              | The total expense as a result of losses for taxation of financial arrangements (TOFA)  |
| Exempt current pension certificate       | If the fund has claimed an amount of exempt current pension income has the trustee has obtained the relevant actuary's certificate or certificates   |
| Death or disability certificate required | Indicates whether a deduction for premiums is being claimed for death or disability cover that requires an actuary's certificate to be obtained  |
| Death or disability certificate obtained | Indicates whether a deduction for premiums is being claimed for death or disability cover that requires an actuary's certificate and that certificate has been obtained                    |
| Payment is recipient assessable income   | Indicates whether the fund or trust made a payment or transferred a benefit that is included in the assessable income of the recipient under s290-100                                      |

## Super Fund Tax Return Transfer of Liabilities

### Description

This view shows the details of item 15 of the Super fund return. It includes the details for all transfer of liabilities to life insurance companies or pooled superannuation trusts.

### Available Fields & Data

| Field Name              | Detailed field description for Copilot  |
|-------------------------|---|
| Ref                     | The reference number of the client  |
| Name                    | The name of the client  |
| Year                    | The year of the tax return  |
| Partner                 | The partner with responsibility for the return  |
| Manager                 | The manager with responsibility for the return  |
| Agent                   | The agent responsible for the return  |
| Connection name         | The name of the practice  |
| Transferee name         | The full name by which the transferee is known  |
| Transferee ABN          | The ABN of the transferee   |
| Transferee amount       | The amount of assessable contributions transferred to a life insurance company or pooled superannuation trust   |
| Transferee market value | The market value of the reporting entity's investment in a life insurance company or pooled superannuation trust to which it has transferred assessable contributions |