

Access Evo Analytics for Accountants

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

Field Name	Detailed field description for Copilot
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.

Field Name	Detailed field description for Copilot
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.

Field Name	Detailed field description for Copilot
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 Australian 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

Field Name	Detailed field description for Copilot
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 a 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

Field Name	Detailed field description for Copilot
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

Field Name	Detailed field description for Copilot
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

Field Name	Detailed field description for Copilot
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.

Field Name	Detailed field description for Copilot
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 found 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.

Field Name	Detailed field description for Copilot
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.

Field Name	Detailed field description for Copilot
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.

Field Name	Detailed field description for Copilot
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.

Field Name	Detailed field description for Copilot
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.

Field Name	Detailed field description for Copilot
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.

Field Name	Detailed field description for Copilot
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

Field Name	Detailed field description for Copilot
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