

Guide to your State Street Investment Management ETF Annual Tax Statement for 2026 Tax Year

Who should use this guide?

This guide (based on relevant law at June 2026) can help you fill out your 2026 income tax return if you have an investment in a State Street Exchange Traded Fund (“ETF”).

The following information assumes:

- 1 you are an Australian resident, individual taxpayer, and
- 2 your investment qualifies as a capital investment for tax purposes.

You will need to combine the figures from your State Street ETFs with any income or deductions from your other investments when completing the Tax return for individuals (supplementary section) 2026.

The Individual tax return instructions 2026 and the Individual tax return instructions Supplement 2026 can be obtained from the Australian Taxation Office (ATO) website at ato.gov.au/forms-and-instructions/supplementary-tax-return-for-individuals-2026.

The amounts shown in your State Street ETF AMMA statements are based on the assumptions outlined in this guide. Please make sure these assumptions are correct for your circumstances before you include this information in your income tax return.

If you have any doubt about the taxation position of your investment, or want more information about your personal taxation situation, we suggest you seek professional tax advice as State Street Investment Management is not a registered tax agent and does not provide tax advice.

If your investment is held by a company, trust, superannuation fund or partnership, this guide is not applicable. Please contact your accountant or tax adviser for help in completing an income tax return for the relevant entity.

The purpose of this guide

This guide will help you complete the **Tax return for individuals (supplementary section) 2026**. Refer to the sample AMMA statement overleaf to assist you with the various components and references.

Note: Individual Taxpayers receiving trust distributions are now also required to complete a **Trust Income Schedule 2026**, providing details of the Trust making the payment and the taxable components that can be taken from your AMMA Statement. Please consult the ATO publication [How to get the trust income schedule](#).

The completed schedule will need to be lodged with your annual tax return.

You will have received an AMMA statement for each of the State Street ETFs in which you have invested for the year ended 30 June 2026. Your State Street ETF AMMA statements are a record of the income attributed to you from your investments, including any capital gains attributed from the trusts.

Once your **Tax return for individuals (supplementary section) 2026** has been completed you will need to transfer the “Total Supplement Income or Loss” amount to the box labelled ‘I’ on page 3 of the 2026 income tax return form.

When using this guide:

- please refer to your State Street ETF AMMA statements, and
- contract notes or broker statements identifying transactions, where required.

The amounts from the State Street ETF AMMA statements that must be included in your income tax return are explained in more detail in the following pages of this guide.

State Street SPDR® S&P®/ASX Fund

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Your details

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Part A:
Statement Date: 27 July 2026
Reference No.: I***9999**
**Attribution Managed Investment Trust Member
 Annual Statement for the year ended 30 June 2026**
Part B: Summary of 2026 tax return information (supplementary section) items for a resident individual

Item	Amount	Tax return label
Share of net income from trusts, less net capital gains, foreign income and franked distributions	\$0.00	13U
Franked distribution from trusts	\$0.00	13C
Share of franking credits from franked dividends	\$0.00	13Q
Share of credit for tax file number amounts withheld from interest, dividends and unit trust distributions	\$0.00	13R
Share of credit for foreign resident withholding amounts (excluding capital gains)	\$0.00	13A
Net capital gain	\$0.00	18A
Total current year capital gains	\$0.00	18H
CFC Income	\$0.00	19K
Assessable foreign source income	\$0.00	20E
Other net foreign source income	\$0.00	20M
Australian franking credits from a New Zealand franking company	\$0.00	20F
Foreign income tax offset*	\$0.00	20O

*To work out your foreign income tax offset (FITO) entitlement, see 20 Foreign source income and foreign assets or property or the Guide to foreign tax offset rules 2026.

Part B: Capital gains tax information - Additional information for item 18

	Amount	
Capital gains - discounted method	\$0.00	(grossed up amount)
Capital gains - other method	\$0.00	
Total current year capital gains	\$0.00	

Part C: Components of attribution	Cash Distributions	Tax paid or Franking credit (gross up)	Attributable amount
Australian Income			
Interest (subject to non - resident withholding tax)			\$0.00
Interest (not subject to non - resident withholding tax)			\$0.00
Dividends - unfranked amount declared to be CFI			\$0.00
Dividends - unfranked amount not declared to be CFI			\$0.00
Dividends – less LIC capital gain deduction			\$0.00
Other assessable Australian income (Other)			\$0.00
Other assessable Australian income (NCMI)			\$0.00
Other assessable Australian income (Excluded from NCMI)			\$0.00
Other assessable Australian income (CBMI)			\$0.00
Non-primary production income			\$0.00
Dividends - Franked amount		\$0.00	\$0.00
Capital Gains			
Capital gains – Discounted method TAP (Other)			\$0.00
Capital gains – Discounted method TAP (NCMI)			\$0.00
Capital gains – Discounted method TAP (Excluded from NCMI)			\$0.00
Capital gains – Discounted method TAP (CBMI)			\$0.00
Capital gains - Discounted method NTAP			\$0.00
Taxable foreign capital gains - Discounted method		\$0.00	\$0.00
Capital gains – Other method TAP (Other)			\$0.00
Capital gains – Other method TAP (NCMI)			\$0.00
Capital gains – Other method TAP (Excluded from NCMI)			\$0.00
Capital gains – Other method TAP (CBMI)			\$0.00
Capital gains - Other method NTAP			\$0.00
Taxable foreign capital gains - Other method		\$0.00	\$0.00
Net Capital Gains		\$0.00	\$0.00
AMIT CGT gross up amount		\$0.00	\$0.00
Other capital gains distribution			\$0.00
Total current year capital gains		\$0.00	\$0.00
Foreign Income			
Other net foreign source income		\$0.00	\$0.00
Assessable foreign source income		\$0.00	\$0.00
Australian franking credit from a New Zealand franking company		\$0.00	\$0.00
CFC income			\$0.00
Total foreign income		\$0.00	\$0.00
Other Non-assessable Amounts			Amount
Net exempt income			\$0.00
Non-assessable non-exempt amount			\$0.00
Other non-attributable amounts			\$0.00
Total Non-Assessable amounts			\$0.00
Gross Cash Distribution	\$0.00		
Less: TFN amounts withheld	\$0.00		
Less: Non-resident tax withheld on interest and dividends	\$0.00		
Less: Non-resident tax withheld on fund payments	\$0.00		
Net Cash Distribution	\$0.00		
Part D: Tax offsets			
Tax offsets			Amount
Franking credit tax offset from Australian resident companies			\$0.00
Foreign income tax offset - Other net foreign source income			\$0.00
Foreign income tax offset - Taxable foreign capital gains - Discounted method ^A			\$0.00
Foreign income tax offset - Taxable foreign capital gains - Other method			\$0.00
Australian franking credit from a New Zealand franking company			\$0.00
Total tax offsets			\$0.00
Part E: Attribution Managed Investment Trust ('AMIT') cost base adjustments			Amount
AMIT cost base net amount - excess (decrease cost base)			\$0.00
AMIT cost base net amount - shortfall (increase cost base)			\$0.00

To view or change your details, please visit our investor website at au.investorcentre.mpms.mufg.com

^AAmount disclosed has not been reduced by the CGT Discount

Australian trust income

Trust distribution—Item 13 on your income tax (supplementary section) return

Australian trust income is income received through a trust that is paid on investments situated in Australia, whether in shares in a company, units in a unit trust, bank deposits, property, or other income-producing investments. Net capital gains and foreign income are not included in Australian trust income, but are included in other parts of your income tax return.

Step 1: If, on any of your AMMA statements there is an amount that is identified with the label 13U add them to determine the total amount of non-primary production trust income from your Fund investments. Add this amount to any other non-primary production trust income you have received from other trust investments.

Step 2: Enter the total amount from Step 1 in the tax return at Item 13, box label **U**.

Step 3: Locate any franked distributions on your AMMA statements identified with the label 13C and enter in the tax return at Item 13, box label **C**.¹

Step 4: Add together any deductions you can claim in relation to the total non-primary production income (your answer at Step 2) and enter the total deductions in the tax return at Item 13Y (**Note** this information will not be on the AMMA statement and is sourced from your own records).

Step 5: Subtract the amount beside box label 'Y' from the sum of the amounts at **U** and **C** in the return. Enter this amount in the “**Net non-primary production amount**” box at Item 13. If the amount is negative write “L” in the box to the right of this figure.

13. Non-primary production

Distribution from partnerships, Less foreign income

O , .00

Share of net income from trusts, less capital gains, foreign income and franked distributions

U , .00

Franked distributions from trusts

C , .00

Landcare operations expenses

J , .00

Other deductions relating to amounts shown at **O**, **U** and **C**

Y , .00 **TYPE**

Net non - primary production amount

Net non - primary production amount

, , .00 **LOSS**

¹ Generally if the AMIT fund satisfies the holding period rule in relation to franked dividends received, the investor in the AMIT fund is also taken to satisfy the holding period rule in relation to the distribution. As these rules are complex, you should seek professional advice on your entitlement to claim franking credits in your tax return.

Franking credits

Trust distribution—Item 13 on your income tax return (Supplementary section)

Franking credits received through a trust are tax credits for tax paid by a company on its earnings that it has distributed to the trust. The company distributes dividends to shareholders from its after-tax profit. Although you may have received an aftertax dividend, your income statement will still show the gross amount, but may be accompanied by a credit, representing the tax which has already been paid by the company.

Step 1: If, on any of your AMMA statements there is an amount identified with the label 13Q, add them together

to determine the total amount of franking credits from your State Street ETF investments. Add this amount to any other franking credits you have received from other trust investments.

Step 2: Enter the total amount from Step 1 in your tax return at Item 13, box label **Q**. Once your personal tax liability has been calculated, the amount of the credit will be deducted. Franking credits can only be used to offset your tax liability in the year in which they are received. Franking credits that you did not use to offset your tax liability (if any) may be refunded by the ATO under certain conditions when you lodge your income tax return.

13. Share of franking credit from franked dividends

Q , .

Foreign income

Foreign source income—Item 20 on your income tax return (Supplementary section)

As an Australian resident taxpayer, you are liable to pay Australian income tax on income earned from overseas investments held either directly by you or by a unit trust in which you invest. This foreign income may include any foreign income tax offsets that have been distributed which must also be included as part of your income.




Step 1: If, on any of your AMMA statements there is an amount identified with the label 20M, add this amount to any other foreign source income (including any foreign

income tax offsets distributed but excluding deductions) you received from other investments.

Step 2: Enter the total amount from Step 1 in the tax return (Supplementary section) at Item 20, box label **E**.

Step 3: To determine your assessable net foreign income, you need to take into account this year's deductions relating to assessable foreign source income. Please refer to the Tax return for individuals (supplementary section) 2026 to work out your other net foreign income which you enter at Item 20, box label **M**.

20. Foreign source income and foreign assets or property

Assessable foreign source income	E	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	
Other net foreign employment income	T	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	LOSS 
Net foreign pension or annuity income WITHOUT an undeducted purchase price	L	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	LOSS 
Net foreign pension or annuity income WITH an undeducted purchase price	D	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	LOSS 
Net foreign rent	R	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	LOSS 
Other net foreign source income	M	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	LOSS 
Australian franking credits from a New Zealand franking company	F	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	

Also include at **F** Australian franking credits from a New Zealand franking company that you have received indirectly through a partnership or trust distribution.

Foreign income tax offsets

Foreign source income—Item 20 on your income tax return (Supplementary section)

Foreign income tax offsets (formerly foreign tax credits) represent the amount of tax paid in the country where the income was earned. As with franking credits, the income you receive from a unit trust is distributed **after** the tax is taken out. Your AMMA statement will show the gross amount of foreign income (label 20E).

The foreign income tax offsets may only be used to the extent to which they offset the Australian tax liability on foreign income earned.

Step 1: If, on any of your AMMA statements there is an amount that is identified with the label '200', add it to any other foreign income tax offsets you have received from other trust investments.

Step 2: Enter the total amount from Step 1 in the tax return at Item 20, box label **O**.

20. Foreign income tax **offset**

O , .

Capital gains

Capital gains—Item 18 on your income tax return (Supplementary section)

A capital gain can arise in the event of the sale of assets within a trust. The net gains in the event of the sale of assets in the trust must be attributed to investors so that the trustee is not taxed on the gains.

Working out your capital gain

For more information about capital gains tax and how to calculate your net capital gains or losses, see the '**Background to capital gains tax (CGT)**' section in this guide.

TFN withholding tax

TFN withholding tax—Item 13R on your income tax return

When you first invested in a State Street ETF fund you were asked to provide your tax file number (TFN). If you chose not to do so, the responsible entity is required to deduct TFN withholding tax at the rate of 47% from distributions of income made to you.

Step 1: If, on any of your AMMA statements there is an amount for “Credit for tax amounts withheld” identified with the label 13R, then that amount is your credit for TFN amounts withheld from your distributions from that particular investment. Add the amounts labelled 13R in

13. Share of credit for tax file number amounts withheld from interest, dividends and unit trust distributions

Non-taxable amounts

You may receive an amount of ‘Other non-attributable amounts’ (previously tax deferred amounts) or tax exempt amounts (i.e. income that is non-taxable when you receive it). This income will be noted on the AMMA statement in Part C: *Components of Attribution* under ‘Capital Gains’ and ‘Other Non-Assessable Amounts’.

Such amounts may result in an adjustment to the cost base of your units. Any cost base adjustments are noted at Part E: *Attribution Managed Investment Trust (‘AMIT’)* cost base adjustments on your AMMA statement. If you have an AMIT cost base net increase amount, you will need to increase the cost base of your units by this amount. Conversely, if you have an AMIT cost base net decrease amount, you will need to decrease the cost base of your units by this amount. Any cost base adjustments will impact your capital gains amount when you eventually sell your units in the trust. However, you may need to recognise a capital gain in the current year if the AMIT cost base net decrease amounts exceed the cost base of your units in the Trust. You are not required to include tax exempt amounts in your tax return. Please refer to the ATO publication “[Guide to capital gains tax 2026](#)” for more information about the impact of cost base adjustments on selling your units.

each AMMA statement to determine the total amount of credit for TFN amounts withheld from your investments. Add this amount to any other TFN withholding amounts deducted from other investments.

Step 2: Enter the total amount from Step 1 in your tax return at Item **13**, box label **R**. TFN withholding tax is able to be offset against your tax liability on taxable income. In circumstances where the TFN withholding tax exceeds your tax liability, you are entitled to a refund of that excess tax.

R

Your income tax return and the AMMA statement

In your income tax return you must declare income to which you are attributed during the period from 1 July 2025 to 30 June 2026. This may not coincide exactly with cash distributions you may have received during the same period.

Special rules also apply for tax credits attached to Australian dividends or representing tax paid overseas on foreign investments.

Expenses that relate to earning your income may also be deductible and can be claimed in your income tax return. They can help reduce your net taxable income. These expenses are not shown on your AMMA statement.

We recommend you seek professional tax advice for guidance on completing your income tax return.

Background to Capital Gains Tax (CGT)

Certain capital gains may be reduced by 50 per cent (the CGT discount). These are called “discount capital gains” and relate to assets that have been held for at least 12 months.

There may be different types of capital gains noted on your AMMA statement:

- fully taxable capital gains i.e. “capital gains—other methods” (capital gains that have not been held for 12 months or more). The full amount of these capital gains is taxable.
- discount capital gains—capital gains that are eligible for the CGT discount. These amounts should be multiplied by 2 before applying capital losses and the CGT discount. The full amount has been distributed to you, but only 50 per cent of this is taxable after any capital losses have been offset against this gross amount.
- other capital gains distribution (previously CGT concession amounts)—this represents the portion of discount capital gains of the Trust (calculated using the discount method) which is distributed but not required to be included in assessable income.

CGT return information for the 2026 tax year

The ATO has produced a CGT schedule to help you work out your net capital gain or loss. The instructions for this schedule are provided in the ‘[Personal investors guide to capital gains tax 2026](#)’ publication. If your situation is more complex, you may need to refer to the publication “Guide to capital gains tax 2026”. Not all

individual taxpayers will be required to complete the CGT schedule. To work out your position on capital gains or losses, refer to:

- your AMMA statements
- your contract notes/broker statements (if you have capital gains or losses), and
- ATO publications “*Personal investors guide to capital gains tax 2026*” or “*Guide to capital gains tax 2026*.”

We recommend you seek professional tax advice for guidance in completing your income tax return and the CGT schedule.

CGT and Non-residents

Broadly, a non-resident for Australian tax purposes will not be liable to CGT unless capital gains distributed to them relate to underlying assets that are Taxable Australian Property (noted on the Tax Statement as “TAP”).

In relation to the disposal of units in any of the State Street ETF funds to which this guide relates, **we recommend that non-residents seek professional tax advice to determine their CGT liability, if any.**

Contact

For more information about State Street Exchange Traded Funds, contact MUFG Corporate Markets (AU) Limited at:

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refer to the website au.investorcentre.mpms.mufg.com

statestreet.com/investment-management

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Investors should seek professional advice and consider the product disclosure statement, available at ssga.com, before deciding whether to acquire or continue to hold units in the Funds. The Target Market Determination can also be found at ssga.com.

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ID4225207 0526 Exp. Date: 30/06/2027