# Self-managed superannuation fund annual return

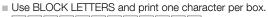
#### Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2018* (NAT 71287).

The Self-managed superannuation fund annual return instructions 2018 (NAT 71606) (the instructions) can assist you to complete this annual return.

# To complete this annual return

Print clearly, using a BLACK pen only.



SMITH ST

Place |X| in ALL applicable boxes.

# Section A: Fund information

# 1 Tax file number (TFN)

To assist processing, write the fund's TFN at the top of pages 3, 5 and 7.

2018

The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the Declaration.

A No

Yes

Yes

## 2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN) (if applicable)

#### 4 Current postal address

Suburb/town

State/territory Postcode

5	Annual return status
	Is this an amendment to the SMSF's 2018 return?

Is this the first required return for a newly registered SMSF? **B** No

6 SMSF auditor Auditor's name		
Title: Mr Mrs Miss Ms Other		
Family name		
First given name Other given names		
SMSF Auditor Number Auditor's phone number		
Postal address		
Suburb/town	State/territory	Postcode
Day Month Year		
Date audit was completed <b>A</b> / /		
Was Part B of the audit report qualified? B No Yes		
If the audit report was qualified, have the reported compliance issues been rectified?		

## 7 Electronic funds transfer (EFT)

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

#### A Financial institution details for super payments and tax refunds

You must provide the financial institution details of your fund's nominated super account. If you would like your fund's tax refunds paid to a different account, you can provide additional financial institution details at **B**.

Fund BSB number (must be six digits)Fund account numberFund account name (for example, J&Q Citizen ATF J&Q Family SF)

#### B Financial institution details for tax refunds only

If you would like your fund's tax refunds paid to a different account, provide additional financial institution details. Tax refunds cannot be paid to a trustee's personal account. (See relevant instructions.)

BSB number (must be six digits) Account number Account name (for example, J&Q Citizen ATF J&Q Family SF)

#### C Electronic service address alias

We will use your electronic service address alias to communicate with your fund about ATO super payments.

8	Stat	us of S	MSF	Australian superannuation f	und	A N	0	Yes	Fund benefit structure <b>B</b> Code
				e fund trust deed allow acceptanc vernment's Super Co-contribution Low Income Super Contributi	and	CN	0	Yes	
9	Was	the fu	nd wo	ound up during the income y	ear?				
	No	Yes	)	If yes, provide the date on which the fund was wound up	/	Month	/	Year	Have all tax lodgment and payment obligations been met? No Yes
10	Exe	mpt cu	rrent	pension income					
	Did t	he fund p	oay ret	irement phase superannuation inc	ome s	strean	n ben	efits to on	e or more members in the income year?
				exemption for current pension inc pt current pension income at Labe		you n	nust p	bay at leas	t the minimum benefit payment under the law.
	No	Go	to Sec	tion B: Income.					
	Yes	Exe	mpt c	urrent pension income amount	\$				
		Whi	ich me	thod did you use to calculate your	exem	npt cu	irrent	pension ir	icome?
				Segregated assets method	3				
				Unsegregated assets method	; )	Was	an ac	tuarial cer	tificate obtained? <b>D</b> Yes
	Did t	he fund ł	nave a	ny other income that was assessa	ble?				
	ΕY	/es	Go to	Section B: Income.					
	Ν			sing 'No' means that you do not ha Section C: Deductions and non-d					e, including no-TFN quoted contributions. ot complete Section B: Income.)
		lf you a	re enti	tled to claim any tax offsets, you c	an list				

If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

# Section B: Income

Do not complete this section if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the entire year, there was no other income that was assessable, and you have not realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

1 Income		ve a capital gains tax vent during the year?	<b>G</b> No	Yes	If the total capital loss or total capit \$10,000 or you elected to use the the deferred notional gain has beer attach a <i>Capital gains tax (CGT)</i> sc Code	CGT relief in 2017 and 1 realised, complete and
	e	Have you applied an xemption or rollover?	M No	Yes	Coub	
			Net cap	oital gain	A \$	
	Gro	ss rent and other leasi	ng and hiring	income	В\$	
			Gross	s interest	C \$	
		Forestry	managed inv scheme	estment income	<b>X</b> \$	
	Gross foreig	gn income				Loss
D1 \$			Net foreign	income	D \$	
Δ	ustralian frai	nking credits from a Ne	ew Zealand c	ompany	E \$	N under au
				ers from gn funds	F \$	Number
r			oss payment ABN not		Н\$	Loss
1		able contributions	Gross dis from part		I \$	LUSS
R1 \$			*Unfranked		J \$	
plus Asses	ssable perso	nal contributions	*Franked	dividend	К\$	
	o-TFN-quote	d contributions	*Dividend		L \$	
R3 \$ (an am	nount must be	included even if it is zero)		credit css trust	M \$	Code
less Transf		to life insurance		ributions		
R6 \$	company	01 231	contri (R	essable ibutions 1 plus R2 3 less R6)	<b>R</b> \$	
		m's length income ate company dividends	*Other	r income	S \$	Code
plus *Net non-arm's length trust distributions			*Assessable due to char status		Т\$	
<i>plus</i> *Net c U3 \$	other non-arr	n's length income		n-arm's income % tax rate) 2 plus <b>U3</b> )	U \$	
#This is a ma label.	indatory		GROSS II (Sum of label:	NCOME s A to U)	w	Loss
*lf an amoun entered at th		Exempt cur	rrent pension	income	<b>Y</b> \$	
check the ins to ensure the tax treatmen	e correct	TOTAL ASSESSABL	E INCOME (W less Y)	V \$		Loss

# Section C: Deductions and non-deductible expenses

# 12 Deductions and non-deductible expenses

#This is a mandatory

label.

Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

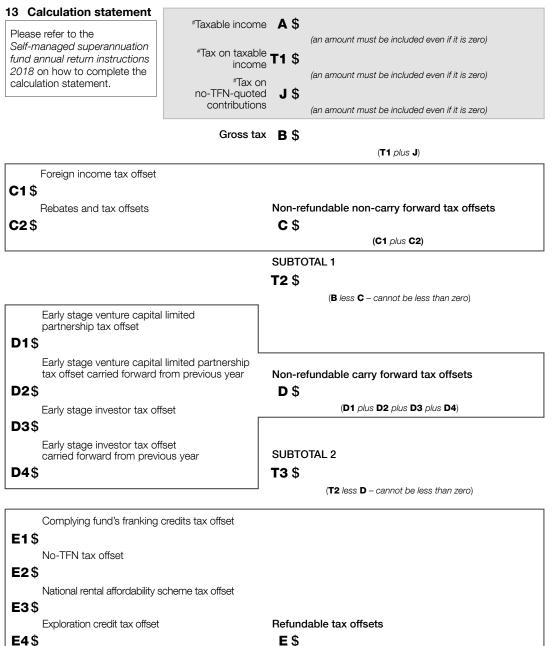
	DEDUCTIONS	NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	A1 \$	A2 \$
Interest expenses overseas	B1 \$	<b>B2</b> \$
Capital works expenditure		D2 \$
Decline in value of depreciating assets	E1 \$	E2 \$
Insurance premiums – members	F1 \$	F2 \$
Death benefit increase	G1 \$	
SMSF auditor fee	H1 \$	H2 \$
Investment expenses	l1 \$	12 \$
Management and administration expenses	J1 \$	<b>J2</b> \$
Forestry managed investment scheme expense	U1 \$	U2 \$ Code Code
Other amounts	L1 \$	L2 \$
Tax losses deducted	M1 \$	

TOTAL DEDUCTIONS	TOTAL NON-DEDUCTIBLE EXPENSES
N \$	<b>Y</b> \$
(Total <b>A1</b> to <b>M1</b> )	(Total <b>A2</b> to <b>L2</b> )
*TAXABLE INCOME OR LOSS	LOSS TOTAL SMSF EXPENSES
<b>O</b> \$	Z \$
(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)	(N plus Y)

# Section D: Income tax calculation statement

## #Important:

Section B label R3, Section C label O and Section D labels A,T1, J, T5 and I are mandatory. If you leave these labels blank, you will have specified a zero amount.



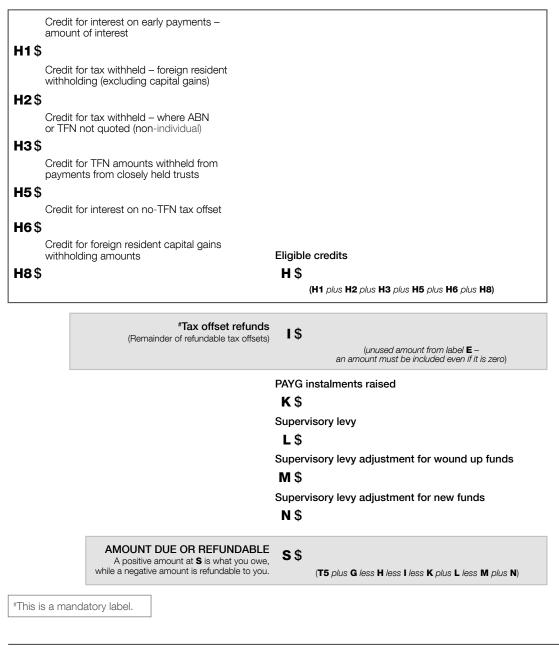
(E1 plus E2 plus E3 plus E4)

\*TAX PAYABLE **T5** \$

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

**G**\$



# Section E: Losses



Tax losses carried forward to later income years Net capital losses carried forward to later income years **V** \$

# Section F: Member information

## MEMBER 1

Title: Mr Mrs Miss Ms Other Family name

First given name

Other given names

# Member's TFN See the Privacy note in the Declaration.

Member's TFN See the Privacy note in the D	eclaration.			Date of birth	Day	/	Nonth /	Year /
Contributions	\$					]		
Refer to instructions for completing	Employ	ver contributions	<b>A</b> \$					_
these labels.	ABN of principal	employer A1						
	Persor	nal contributions	В\$					
CGT	small business retire	ment exemption	<b>C</b> \$					
CGT small	business 15-year exe	emption amount	<b>D</b> \$					
	Person	al injury election	E \$					
	Spouse and ch	ild contributions	F \$					
	Other third par	rty contributions	<b>G</b> \$					
Assessable	e foreign superannuati	on fund amount	I \$					
Non-assessable	e foreign superannuati	on fund amount	J \$					
Tran	sfer from reserve: ass	essable amount	К\$					
Transfer t	from reserve: non-ass	essable amount	L \$					
Co	ntributions from non-o and previously non-o		Т\$					
Any other contributio	ons (including Super C and Low Income Supe	Co-contributions er Contributions)	М\$					
		NTRIBUTIONS	N \$					
Other transactions	All	ocated earnings or losses	<b>o</b> \$					Loss
Accumulation phase	account balance	Inward rollovers and transfers	Р\$					
Retirement phase ac – Non CDBIS	count balance	Outward rollovers and transfers	<b>Q</b> \$					Code
S2 \$		Lump Sum payment	R1 \$					0000
Retirement phase ac – CDBIS <b>S3 \$</b>	Retirement phase account balance CDBIS							Code
TRIS Count	CLOSING ACCO		<b>S</b> \$					7
			-Ψ	(S1 plus S2 plus	<b>S3</b> )			

Accumulation phase value X1 \$

Retirement phase value X2 \$

#### MEMBER 2

Title: Mr Mrs Miss Ms Other Family name

First given name

Other given names

Day

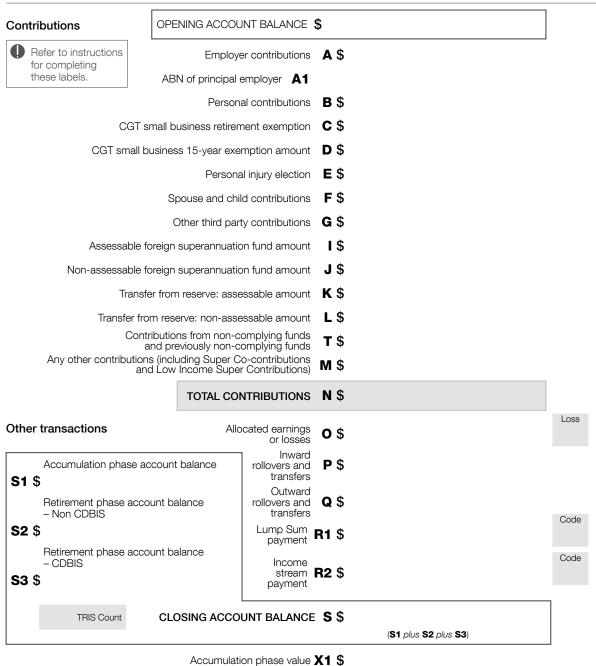
Date of birth

Month

Year

Member's TFN	
Cas the Drives ( pate	:

See the Privacy note in the Declaration.



Retirement phase value X2 \$

### MEMBER 3

Title: Mr Mrs Miss Ms Other Family name

First given name

Other given names

Member's TFN	
	۰.

		UNT BALANCE	\$		
Refer to instructions	Employ	ver contributions	<b>A</b> \$		]
for completing these labels.	ABN of principal	employer A1			
	Persor	nal contributions	В\$		
CGT	small business retire	ment exemption	<b>C</b> \$		
CGT small I	ousiness 15-year exe	emption amount	<b>D</b> \$		
	Person	al injury election	Е\$		
	Spouse and ch	ild contributions	F \$		
	Other third pa	rty contributions	<b>G</b> \$		
Assessable	foreign superannuati	on fund amount	I \$		
Non-assessable	foreign superannuati	on fund amount	J \$		
Trans	fer from reserve: ass	essable amount	К\$		
Transfer fr	om reserve: non-ass	essable amount	L \$		
Con	tributions from non-o and previously non-o	complying funds	Т\$		
Any other contribution ar			М\$		
	TOTAL CO	NTRIBUTIONS	N \$		
her transactions	All	ocated earnings or losses	<b>O</b> \$		Los
Accumulation phase a	account balance	Inward rollovers and transfers	Р\$		
Retirement phase acc – Non CDBIS	ount balance	Outward rollovers and transfers	<b>Q</b> \$		Coc
2\$		Lump Sum payment	R1 \$		
Retirement phase acc – CDBIS 3 \$	ount balance	Income stream payment	R2 \$		Cod

Accumulation phase value X1 \$

Retirement phase value X2 \$

	ction H: <b>Assets and liabiliti</b> Asseтs	82								
5a	Australian managed investments			List	əd trus	sts ,	A	\$		
				Unlist	ed trus	sts	В	\$		
			In	suran	ce poli	су	С	\$		
	Othe	er ma	anage	ed inve	estmer	nts	D	\$		
5b	Australian direct investments	Casl	h and	term	depos	its	E	\$		
	Limited recourse borrowing arrangements Australian residential real property	]	[	Debt s	ecuriti	es	F	\$		
	J1 \$				Loa	ns (	G	\$		
	Australian non-residential real property			Liste	d shar	es	H	\$		
	J2 \$ Overseas real property		ι	Jnliste	d shar	es	I	\$		
	J3 \$		Lir	nited	recour	~~~			 	 
	Australian shares	oorro			gemer		J	\$		
	J4 \$		1		esident prope		κ	\$		
	Overseas shares J5 \$			Re	esident prope	ial	L	\$		
	Other		Сс	ollecta	bles a	nd 🖕	M	\$		
	J6 \$		perso		e asse er asse	15	_			
		_		Oth	1 0000		_	Ψ	 	 
5c	Overseas direct investments		O١	versea	s shar	es	Ρ	\$		
	Overseas non	-resi	identia	al real	prope	rty (	Q	\$		
	Overseas	resi	identia	al real	prope	rty	R	\$		
	Oversea	s ma	anage	ed inve	estmer	nts	S	\$		
		Ot	her ov	/ersea	is asse	ets	т	\$		
	TOTAL AUSTRALIAN AND (Sum of labels			EAS A	SSET	S	U	\$		
5d	In-house assets									
	Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?	<b>A</b> Þ	No	,	Yes	•		\$		
5e	Limited recourse borrowing arrangements If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?	<b>A</b> N	No		Yes					
	Did the members or related parties of the fund use personal guarantees or other security for the LRBA?	BN	No	•	Yes					

## **16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements			
V1 \$			
Permissible temporary borrowings			
V2 \$			
Other borrowings			
V3 \$	Borrowings	V	\$
Total member of total of all CLOSING ACCOUNT BALANCE	closing account balances s from Sections F and G)	w	\$
	Reserve accounts	X	\$
	Other liabilities	Y	\$
	TOTAL LIABILITIES	5 <b>Z</b>	\$

# Section I: Taxation of financial arrangements

# 17 Taxation of financial arrangements (TOFA)

Total TOFA gains H \$

Total TOFA losses

# Section J: Other information

## Family trust election status

	ranny rust cicture citates
	If the trust or fund has made, or is making, a family trust election, write the four-digit <b>income yea specified</b> of the election (for example, for the 2017–18 income year, write <b>2018</b> )
	If revoking or varying a family trust election, print <b>R</b> for revoke or print <b>V</b> for variation and complete and attach the <i>Family trust election, revocation or variation 2018</i>
	Interposed entity election status
g C	If the trust or fund has an existing election, write the earliest income year specified. If the trus or fund is making one or more elections this year, write the earliest income year being specified and complete an <i>Interposed entity election or revocation 2018</i> for each election
e 3. D	If revoking an interposed entity election, print <b>R</b> , and complete and attach the <i>Interposed entity election or revocation 2018</i>
	), A , B , B , B , C , C , B

# Section K: Declarations

Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

#### Important

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

## Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to ato.gov.au/privacy

#### TRUSTEE'S OR DIRECTOR'S DECLARATION:

I declare that current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received the audit report and I am aware of any matters raised. I declare that the information on this annual return, including any attached schedules and additional documentation is true and correct. I also authorise the ATO to make any tax refunds to the nominated bank account (if applicable).

Authorised trustee's, director's or public officer's signature

		Day	M	lonth /	Year
	Date		/	/	
Preferred trustee or director contact details:					
Title: Mr Mrs Miss Ms Other Family name					
First given name Other given names					
Phone number Email address					
Non-individual trustee name (if applicable)					
ABN of non-individual trustee					
Time taken to prepare and complete this annual return	H	rs			
The Commissioner of Taxation, as Registrar of the Australian Business Register, may you provide on this annual return to maintain the integrity of the register. For further	ay use the r informatic	ABN a	and bu er to th	usiness d ne instruc	etails which tions.
<b>TAX AGENT'S DECLARATION:</b> I declare that the <i>Self-managed superannuation fund annual return 2018</i> has been prepa by the trustees, that the trustees have given me a declaration stating that the information the trustees have authorised me to lodge this annual return. Tax agent's signature	red in acco provided to	ordanc o me i	e with s true	informat and corr	ion provided ect, and that
	Date	Day	м	Ionth	Year
Tax agent's contact details					
Title: Mr Mrs Miss Ms Other Family name					
First given name Other given names					
Tax agent's practice					
Tax agent's phone number Reference number		Tax	agent	t number	
Postal address for annual returns: Australian Taxation Office, GPO Box 9845, IN	I YOUR CA	<b>APITA</b>	LCIT	Y	

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# PART A

# Electronic Lodgment Declaration (Form P, T, F, SMSF or EX)

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

#### Privacy

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

Taxation law authorises the ATO to collect information and disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For information about privacy go to ato.gov.au/privacy

### The Australian Business Register

The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this tax return to maintain the integrity of the register.

Please refer to the privacy statement on the Australian Business Register (ABR) website (www.abr.gov.au) for further information - it outlines our commitment to safeguarding your details.

#### Electronic funds transfer - direct debit

Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

Fax File Number	Name of Partnership, Trust, Fund or Entity	Year
-----------------	--	------

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.

#### Important

Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

**Declaration:** I declare that:

- the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct; and
- the agent is authorised to lodge this tax return.

Signature of Partner, Trustee, or Director	Date	/	1	

## PART B

# ELECTRONIC FUNDS TRANSFER CONSENT

# This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through an approved ATO electronic channel.

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

Important: Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

### Agent's reference number

## Account name

I authorise the refund to be deposited directly to the specified account

Signature

1

Date

/

# PART D

# Tax Agent's Certificate (shared facilities only)

I declare that:

- I have prepared this tax return in accordance with the information supplied by the partner, trustee, director or public officer
- I have received a declaration made by the entity that the information provided to me for the preparation of this tax return is true and correct; and
- I am authorised by the partner, trustee, director or public officer to lodge this tax return, including any applicable schedules.

Agent's signature	Date / /		
Contact name	Client Reference		
Agent's Phone Number	Agent's Reference Number		