2014

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 2014* (NAT 71287).

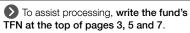
The Self-managed superannuation fund annual return instructions 2014 (NAT 71606) (the instructions) can assist you to complete this annual return.

Section A: Fund information

1 Tax file number (TFN)

TO COMPLETE THIS ANNUAL RETURN
Print clearly, using a BLACK pen only.
Use BLOCK LETTERS.

Place |X| in ALL applicable boxes.



The Tax Office 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.

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN) (if applicable)

4 Current postal address

Subi	urb/town		State/territory	Postcode
5	Annual return status Is this an amendment to the SMSF's 2014 return? A No	Yes		
	Is this the first required return for a newly registered SMSF? B No	Yes		
6 Auc	SMSF auditor litor's name			
Title: Fam	Mr Mrs Miss Ms Other ily name			
First	given name Other given names			
SM	SF Auditor Number Auditor's phone number			
Pos	tal address			
Subi	urb/town		State/territory	Postcode
Subi			State/terntory	1 USICOUE
Dat	e audit was completed A / / /			
Was	Part B of the audit report qualified? B No Yes			
	e audit report was qualified, have the reported C No Yes			

7 Electronic funds transfer (EFT)

We need your fund's financial institution details to pay any refund owing to you, even if you have provided them to us before. Write the fund's BSB number, fund's account number and fund's account name below. We do not issue refunds to a trustee's personal account. (See relevant instructions.)

Fund BSB number (must be six digits) Fund account number

Fund account name (for example, J&Q Citizen ATF J&Q Family SF)

8	Status	of SMSF	Australian superann	uation fund	A No	Yes	Fund benefit structure	Code
			ne fund trust deed allow acc vernment's Super Co-contr Low Income Super Co	ribution and	C No	Yes		
9	Was the	e fund wo	ound up during the inc	-			Have all tax lodgment	
	No		If yes, provide the date on which the fund was wound u	up /	Month	Year	obligations been met?	Yes
10	Exemp	t current	pension income					
	Did the f	und pay ar	n income stream to one or n	nore membe	ers in the inc	come year	?	
			x exemption for current pen xempt current pension inco			pay at lea	st the minimum benefit payment unde	r
	No)	Go to Sec	ction B: Income.					
	Yes	Exempt c	urrent pension income amo	ount A\$				
		Which me	ethod did you use to calcula	ate your exer	mpt current	pension ir	ncome?	
			Segregated assets met	hod B				
			Unsegregated assets met	hod C	Was an ac	ctuarial ce	tificate obtained? D Yes	
	Did the f	und have a	any other income that was a	assessable?				
	E Yes	Go to	Section B: Income.					
	No						e, including no-TFN quoted contributi ot complete Section B: Income.)	ons.
			itled to claim any tax offsets D: Income tax calculation sta		st			

Section B: Income

Do not complete this section if your fund was in **full** pension phase for the **entire year** and there was **no** other income that was assessable. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

I Income	(ČGT) ev	e a capital gains tax ent during the year?	G No	Yes	If the total capital loss or total capital gain is greater than \$10,000 complete and attach a <i>Capital gains tax</i> (CGT) schedule 2014. Code	
		Have you applied an emption or rollover?	M No	Yes		
			Net ca	pital gain	A \$	
	Gros	s rent and other leasi	ng and hiring	g income	B \$	
			Gross	s interest	C \$	
		Forestry	managed in scheme	vestment e income	X \$	
	Gross foreig	n income				Loss
D1 \$			Net foreigr	n income	D \$	
A	ustralian franl	king credits from a Ne	ew Zealand c	company	E \$	Number
				fers from gn funds	F \$	Number
		Gr	oss paymen ABN no	ts where t quoted	Н\$	1.000
		able contributions ver contributions	Gross dis from part		I \$	Loss
R1 \$			*Unfranked		J \$	
plus Asses R2 \$	ssable person	al contributions	*Franked		К\$	
plus [#] *Nc	o-TFN quoted	l contributions	*Dividend		L \$	
R3 \$ (an am	ount must be in	cluded even if it is zero)		oss trust ributions	M \$	Code
less Transfe	er of liability to company o	o life insurance				_
R6 \$	company o	1 - 51	contr (R	sessable ibutions 1 plus R2 3 less R6)	R \$	
		n's length income				Code
U1 \$'s length priva	te company dividends	*Othe	r income	S \$	
- •	n-arm's length	trust distributions	*Assessable due to chai statu		т\$	
	ther non-arm	's length income	Net no length (subject to 459 (U1 plus U2	on-arm's income % tax rate) 2 plus U3)	U \$	
"This is a mai label.	ndatory		GROSS I (Sum of label		W \$	Loss
*If an amount entered at thi	-	Exempt cur	rrent pensior	n income	Y \$	
check the ins to ensure the tax treatment	structions e correct	TOTAL ASSESSABL	E INCOME (W less Y)			Loss

Place your attachments here.

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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).

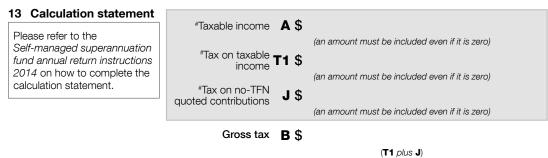
	DEDUCTIONS	NON-DEDUCTIBLE EXPEN	SES
Interest expenses within Australia	A1 \$	A2 \$	
Interest expenses overseas	B1 \$	B2 \$	
Capital works expenditure		D2 \$	
Decline in value of depreciating assets	E1 \$	E2 \$	
Insurance premiums – members	F1 \$	F2 \$	
Death benefit increase	G1 \$		
SMSF auditor fee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

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

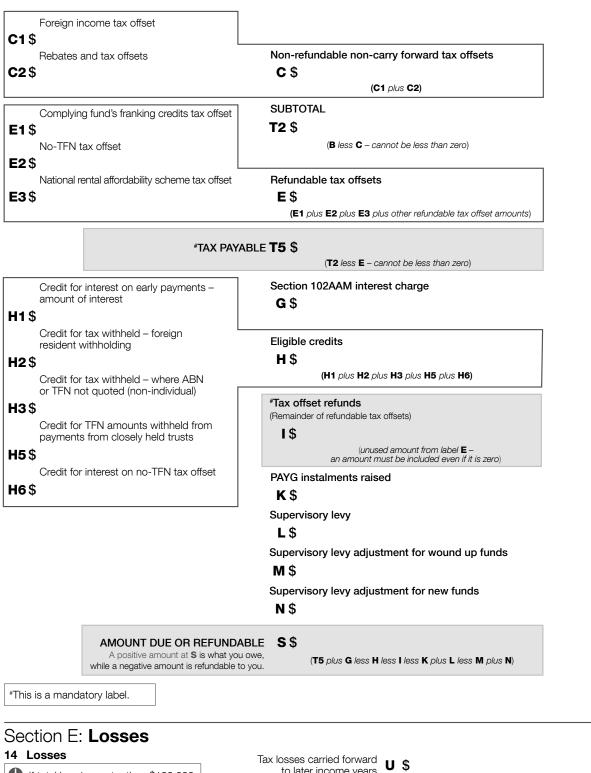
*This is a mandatory label.

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 total loss is greater than \$100,000, complete and attach a Losses schedule 2014.

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

Section F: Member information

In Section F report all current members in the fund at 30 June. Use Section G to report any former members or deceased members who held an interest in the fund at any time during the income year.

MEMBER 1											
Title: Mr Mrs Family name	Miss	Ms	Other								
First given name				Other giv	ven na	mes					
Member's TFN See the Privacy note ir	n the De	eclaratior	٦.				Date of birth	Day	Month	/	Year
Contributions										1	
Refer to instruction	ons		NG ACCOU	JNT BALANCE	: \$						
for completing these labels.			Employe	er contribution	s A	\$					
		ABN c	of principal e	employer A1	1						
			Persona	al contribution	s	\$					
	CGT sr	nall busir	ness retiren	nent exemptio	n C	\$					
CGT s	mall bu	isiness 1	5-year exe	mption amour	nt D	\$					
			Persona	al injury electio	n E	\$					
		Spou	ise and chil	ld contribution	s	\$					
		Othe	er third part	ty contribution	s G	i \$					
Assess	able fo	reign sup	perannuatio	on fund amour	nt	\$					
Non-assess	able fo	reign sup	perannuatio	on fund amour	nt J	\$					
	Transfe	r from re	serve: asse	essable amour	nt K	\$					
Trans	sfer fror	n reserve	e: non-asse	essable amour	nt L	\$					
	Contri ar	butions f nd previc	from non-co ously non-co	omplying fund omplying fund	s s	•\$					
Any other contri	butions and	(includir Low Inc	ng Super C come Super	o-contribution r Contributions	s s) N	\$				_	
		т	OTAL CO	NTRIBUTION	s N	\$					
Other transactions		Allocat	ed earnings	s or losses)\$					Loss	
		Inward r	ollovers and	d transfers	> \$						
) \$						
	0			n payment R1						Code	
			·							Code	
		Inco	ome stream	n payment R2	2 \$						
	CLC	SING A	CCOUNT E	BALANCE	S\$						

In Section F report a Use Section G to report a income year.	Il current members in the fund at 30 June. any former members or deceased members	s who held an interest in the	fund at any time o	during the	
MEMBER 2					
Title: Mr Mrs Mis Family name	s Ms Other				
First given name	Other given nam	nes			
Member's TFN See the Privacy note in the	Declaration.	Date of birth	Day Month	Yea	ar
Contributions	OPENING ACCOUNT BALANCE \$]	
Refer to instructions for completing these labels.	Employer contributions A	\$]	
	ABN of principal employer A1				
	Personal contributions B	\$			
CG	small business retirement exemption C	\$			
CGT smal	I business 15-year exemption amount D	\$			
	Personal injury election	\$			
	Spouse and child contributions	\$			
	Other third party contributions G	\$			
Assessable	e foreign superannuation fund amount	\$			
Non-assessable	e foreign superannuation fund amount J	\$			
Trar	sfer from reserve: assessable amount	\$			
Transfer	from reserve: non-assessable amount	\$			
Cc	ntributions from non-complying funds and previously non-complying funds	\$			
Any other contributi	ons (including Super Co-contributions and Low Income Super Contributions)	\$			
	TOTAL CONTRIBUTIONS N	\$			
Other transactions	Allocated earnings or losses O \$			Loss	
	Inward rollovers and transfers ${\sf P}$ \$				
	Outward rollovers and transfers Q\$				
	Lump Sum payment R1 \$			Code	
	Income stream payment R2 \$			Code	
	CLOSING ACCOUNT BALANCE \$	eemolete -!\])o - -
	Sensitive (when	completed)		F	Page

5a Australian managed investments	Listed trusts	A	\$	
-	Unlisted trusts	в	\$	
	Insurance policy	C	\$	
Othe	r managed investments	D	\$	
5b Australian direct investments	Cash and term deposits	Е	\$	
Limited recourse borrowing arrangements Australian residential real property	Debt securities	F	\$	
J1 \$	Loans	G	\$	
Australian non-residential real property J2 \$	Listed shares	Н	\$	
Overseas real property	Unlisted shares	I	\$	
J3 \$ Australian shares	Limited recourse	J	\$	
J4 \$	Non-residential real property	κ	\$ 	
Overseas shares J5 \$	Residential real property	L	\$	
Other	Collectables and personal use assets	М	\$	
J6 \$	Other assets			
5c Overseas direct investments	Overseas shares	Ρ	\$ 	
Overseas non-	residential real property	Q	\$	
Overseas	residential real property	R	\$	
Overseas	s managed investments	S	\$	
	Other overseas assets	т	\$	
TOTAL AUSTRALIAN AND (Sum of labels		U	\$	

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?

Loss

16 LIABILITIES	Borrowings	V	\$
Total member clc (total of all CLOSING ACCOUNT BALANCE s)	osing account balances from Sections F and G)	w	\$
	Reserve accounts	X	\$
	Other liabilities	Y	\$
	TOTAL LIABILITIES	z	\$

Section I: Taxation of financial arrangements 17 Taxation of financial arrangements (TOFA) Did you make a gain, loss or transitional balancing adjustment from a financial arrangement subject to the TOFA rules? G No Yes Total TOFA gains H \$ Total TOFA losses I \$ TOFA transitional balancing adjustment J \$

Section J: Other information

Family trust election status

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2013–14 income year, write **2014**).

> If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2014.* **B**

Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2014* for each election.

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2014*.

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 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

				Date	Day	Month	/	Year
Preferred trustee or di	rector cor	ntact detai	ls:					
Title: Mr Mrs Miss Family name	s Ms	Other						
First given name			Other given names					
Phone number Email address								
Non-individual trustee name	ə (if applicab	le)						
ABN of non-individual truste	Эе							
	Time take	n to prepare	and complete this annual return	Hr	'S			
			f the Australian Business Register, n tegrity of the register. For further inf					ails which
	<i>ged superar</i> stees have g	iven me a de	d annual return 2014 has been prep eclaration stating that the informatio I return.					
				Date	Day	Month	/	Year
Tax agent's contact de	tails							
Title: Mr Mrs Miss Family name	s Ms	Other						
First given name			Other given names					
Tax agent's practice								
Tax agent's phone number			Reference number		Tax a	agent nu	mber	
Postal address for ann	nual returns:	Australian	Taxation Office, GPO Box 9845, I	N YOUR CA	PITAL	CITY		
Paga 16			Consitive (when completed)					

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PART A

Electronic Lodgement Declaration (Form DžHž7 ž: , SMSF cf 9L)

This declaration is to be completed where the cart Areturn is to be lodged via the Var Au - au - sector Lodgment Service (ELS). 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

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Y@\^Á[^{*} Á@æç^Ă^[×] [×] [•] c^{*}å Ásaj ÁÖ⊘V/Åsā[^]šo/ás^àã/Á[{ ^ Aj -Á[[×] | Ás-cæa‡+ Á ajlÁs^ /Aj |[çãa ^ å Ás[Á[[×] | Áa] æj 8ãæd/ásj • cãč cāj } Ásaj å Ás@ Á/æç ÁU ~a8A © ÁÁ •] [} •[| Ásiæ) \ Át Áæ8ajãæær Ás@ Aj æê { ^} o/nj -Á[[×] | Ásæ∉ææaj } Áãæsiajãć Á+[{ Á[[×] | Á] { aj ær å Ásæ84[[×] } dÈ

Tax File NumberName of Partnership, Trust, Fund or Entity

I authorise my tax agent to electronically transmit this tax return via the Electronic Lodgment Service.

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 $VaeAJ - aAA \dot{E}$ The tax law provides heavy penalties for false or misleading statements [n tax returns.

Declaration: I declare that:

↓ the agent is authorised to |[å* ^Ás@á Ásæ¢Á^č ¦} È

Signature of Partner, TrusteeÊ[¦ Öã^&{ ¦	Date	1	/	
	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 the electronic lodgment service ELS.

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 Ref No

Account name

 $\label{eq:constraint} Qbee constraints constraints and the second seco$

Signature

1

Date

Year

/

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] add ^{Ext`• c^ Ext`* c^

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Agent's signature	Date / /		
Contact name	7`]YbhRefYfYbWr		
Agent's Phone No"	Agentfig RefYfYbWY No"		