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).

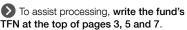
The Self-managed superannuation fund annual return instructions 2014 (NAT 71606) (the instructions) can assist you to complete this annual return.

# Section A: Fund information

#### Tax file number (TFN) 1

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

• Place |X| in ALL applicable boxes.



TFN at the top of pages 3, 5 and 7.

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)

#### Australian business number (ABN) (if applicable) 3

4 **Current postal address** 

Sub	urb/town				State/territory	Postcode
5	<b>Annual return status</b> Is this an amendment to the SMSF's 2014 return?	A	No	Yes		
	Is this the first required return for a newly registered SMSF?	В	No	Yes		
<b>6</b> Auc	SMSF auditor itor's name					
Title: Fam	Mr Mrs Miss Ms Other lly name					
First	given name Other given	name	8			
SM	SF Auditor Number Auditor's phone number					
Pos	tal address					
Subi	urb/town				State/territory	Postcode
Dat	e audit was completed <b>A</b> / / /					
Was	Part B of the audit report qualified? <b>B</b> No Yes					
	e audit report was qualified, have the reported pliance issues been rectified?		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
			e fund trust deed allow acc vernment's Super Co-contr Low Income Super Co	ibution 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	Exempt	t current	pension income					
	Did the fu	und pay an	i income stream to one or r	nore membe	ers in the ind	come year	?	
			exemption for current pen kempt current pension inco			pay at lea	st the minimum benefit payment und	ər
	No	Go to Sec	ction B: Income.					
	Yes	Exempt c	urrent pension income amo	ount <b>A\$</b>				
		Which me	ethod did you use to calcula	ate your exer	mpt current	pension ii	ncome?	
			Segregated assets met	hod <b>B</b>				
			Unsegregated assets met	hod C	) Was an ac	ctuarial ce	rtificate obtained? <b>D</b> Yes	
	Did the fu	und have a	ny other income that was a	assessable?				
	E Yes	Go to	Section B: Income.					
	No						e, including no-TFN quoted contribut ot complete Section B: Income.)	ions.
			tled to claim any tax offsets ): Income tax calculation st		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.

	-				
	ave a capital gains tax event during the year?	<b>G</b> No	Yes	If the total capital loss or total capital gain is greater than \$10,000 complete and attach a <i>Capital gains tax (CGT) schedule 2014.</i> Code	
	Have you applied an exemption or rollover?	M No	Yes		
		Net ca	apital gain	A \$	
Gr	ross rent and other leasi	ng and hiring	g income	B \$	
		Gros	s interest	<b>C</b> \$	
	Forestry	managed in schem	ivestment le income	<b>X</b> \$	
Gross fore	eign income				Loss
D1 \$		Net foreig	n income	D \$	
Australian fra	anking credits from a Ne	ew Zealand	company	E \$	
			sfers from eign funds	F \$	Number
	Gr	ross paymer ABN no	nts where ot quoted	Н\$	1
Calculation of asses Assessable emp	sable contributions	Gross di	istribution tnerships	I \$	Loss
R1 \$		*Unfranked		J \$	
plus Assessable pers <b>R2 \$</b>	onal contributions	*Franked	dividend amount	К\$	
plus <sup>#</sup> *No-TFN quot	ed contributions	*Dividenc	d franking credit	L \$	
R3 \$ (an amount must be	e included even if it is zero)		ross trust tributions	М\$	Code
less Transfer of liability company			sessable		_
R6 \$	,	conti (F	ributions R1 plus R2 R3 less R6)	R \$	
Calculation of non-a	•	]	,		Code
U1 \$	vate company dividends	*Othe	er income	S \$	
plus *Net non-arm's leng <b>U2 \$</b>	gth trust distributions	*Assessable due to cha statu		Т\$	
	rm's length income		on-arm's h income 5% tax rate) J2 plus U3)	U \$	
"This is a mandatory label.		GROSS I (Sum of labe	INCOME els <b>A</b> to <b>U</b> )	<b>W</b> \$	Loss
*If an amount is entered at this label,	Exempt cu	rrent pensio	n income	Y \$	
check the instructions to ensure the correct tax treatment has	TOTAL ASSESSABI	LE 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).

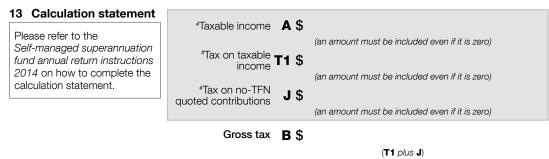
	DEDUCTIONS	NON-DEDUCTIBLE EXPENS	ES
Interest expenses within Australia	A1 \$	A2 \$	
Interest expenses overseas	B1 \$	B2 \$	
Capital works expenditure	D1 \$	D2 \$	
Decline in value of depreciating assets	E1 \$	E2 \$	
Insurance premiums – members	F1 \$	F2 \$	
Death benefit increase	G1 \$		
SMSF auditor 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 \$		

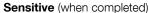
TOTAL DEDUCTIONS		TOTAL NON-DEDUCTIBLE EXPENSES
N \$		Υ\$
(Total <b>A1</b> to <b>M1</b> )		(Total <b>A2</b> to <b>L2</b> )
*TAXABLE INCOME OR LOSS	Loss	TOTAL SMSF EXPENSES
<b>O</b> \$		Z\$
(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)		(N plus Y)

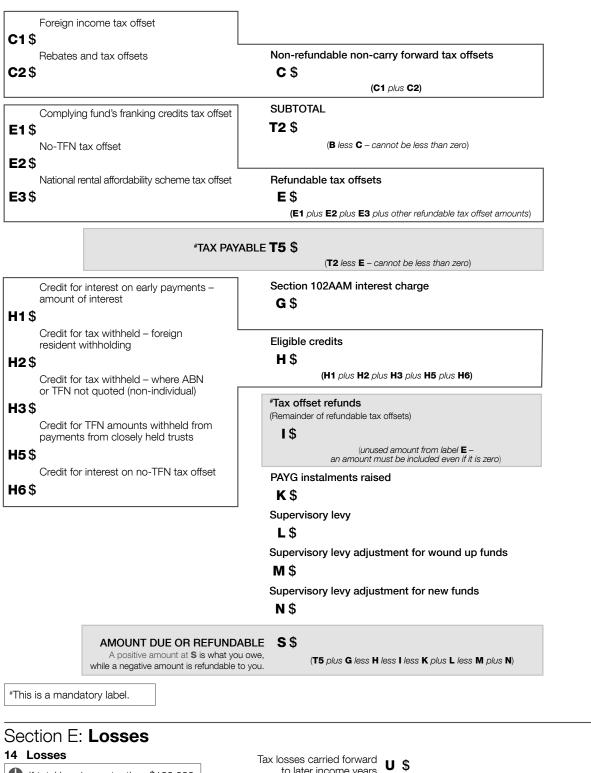
\*This is a mandatory label.

# 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 giver	n names			
Member's TFN See the Privacy note	in the D	eclaratio	on.				Date of birth	Day Month	Year
Contributions						<u></u>			7
Refer to instruct	tions	OPEN	ING ACCO	JUNT BAI	LANCE	\$			
for completing these labels.	Э		Emplo	oyer contr	ibutions	<b>A</b> \$			
		ABN	of principa	al employe	er <b>A1</b>				
			Perso	onal contr	ibutions	в\$			
	CGT s	mall bus	siness retir	ement exe	emption	<b>C</b> \$			
CGT	small b	usiness	15-year e	xemption	amount	D \$			
			Perso	onal injury	election	Е\$			
		Spc	ouse and c	hild contr	ibutions	F \$			
		Ot	her third p	arty contr	ibutions	<b>G</b> \$			
Asse	ssable f	oreign si	uperannua	ation fund	amount	I \$			
Non-asse	ssable f	oreign si	Jperannua	ation fund	amount	J \$			
	Transfe	er from r	reserve: as	sessable	amount	К\$			
Tra	nsfer fro	m reser	ve: non-as	sessable	amount	L\$			
	Cont a	ributions Ind prev	s from non iously non	-complyin -complyin	ig funds ig funds	т\$			
Any other con	tribution an	s (includ d Low Ir	ling Super ncome Sup	Co-contr per Contri	ibutions butions)	м\$			
			TOTAL C	ONTRIBL	JTIONS	N \$			
Other transaction	s	Alloca	ated earnir	ngs or loss	ses O	\$			Loss
		Inward	rollovers a	and transf	ers <b>P</b>	\$			
	(	Dutward	rollovers a	and transf	ers Q	\$			
				ım payme	-	\$			Code
		Inc	come strea	am navme	nt <b>P</b> 2	\$			Code
									7
		DSING A	ACCOUN	T BALAN	CE S	\$			

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	0	\$			
5c Overseas direct investments	Overseas shares	Ρ	\$			
Overseas non-	residential real property	Q	\$			
Overseas	Overseas residential real property					
Oversea	S	\$				
	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 clu (total of all CLOSING ACCOUNT BALANCEs)	losing 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	Month Year
Preferred trustee or d	irector contact details:		
Title: Mr Mrs Mis Family name	s Ms Other		
First given name	Other given names		
Phone number Email address			
Non-individual trustee nan	ie (if applicable)		
ABN of non-individual trus	tee		
	Time taken to prepare and complete this annual return	Hrs	]
	f Taxation, as Registrar of the Australian Business Register, ma I return to maintain the integrity of the register. For further infor		
by the trustees, that the tru	<b>RATION:</b> aged superannuation fund annual return 2014 has been prepar istees have given me a declaration stating that the information ad me to lodge this annual return.	red in accordanc provided to me	ce with information provide is true and correct, and that
		<sub>Day</sub>	Month Year
Tax agent's contact d	etails		
Title: Mr Mrs Mis Family name	is Ms Other		
First given name	Other given names		
Tax agent's practice			
Tax agent's phone number	Reference number	Tax	x agent number
Postal address for ar	nnual returns: Australian Taxation Office, GPO Box 9845, IN	YOUR CAPITA	AL CITY
Page 16	Sensitive (when completed)		

# 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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## H\Y`5 i qhfU`]Ub`6 i q]bYqq`FY[]qhYfÁ

V@ ÁÔ[{{ ã•ã}}^\Á,-Á/æçæaã}ÈŠæe ÁÜ^\*ã dælÁ,-Ás@ ÁCE • dælãae) ÁÓ\*•ã;^•• ÁÜ^\*ã cº¦ÉÃ, æô Á•^Ás@ ÁOEÓ⊳Áse) å Ás\*•ã;^•• Ás^œaãe•Á, @a&@A[\*/#A ]![çãa^Á}Åa@a ÁæçÁ^č}Å(Á, æãjæaã) Ás@ Ásj co\*¦ãc Á;-Ás@ Á^\*ã cº¦ĚÁMÁ

Ú|^æe^Á^-^¦Ág[Ás@-Á;¦ãçæ&îÁcæe^{^}c/a;}Ás@/ÁCE•dæa#aae)ÁÓ`•āj^••AÜ^\*ãrcº¦ÁQCEÓÜDÁ;^à•ãrÁÇ, ÈæaèlÈ[çÈæĕDÁy[¦Á\*¦c@:¦Ásj-{¦{æaā}}/ÁÁ E#aaAj`dāj^•A,i`¦Ásu[{{ãc{ ^}c/a}c#ac}\*\*\*æaåāj\*Á[`¦Ás^cæa#eÈÁÁA

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## 9`YWfcb]WZIbXg'lfUbgZ/f'!'X]fYWhXYV]hÁ

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

# 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

Qázě cq2 ¦ãr ^ Ás@^ Á^~`} å Át[Áta^Ata^] [•ãt^å Átaã^8q^ Át[Ás@•Á\*] ^8ãa? å Áta&84[`} c

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^

ËØQbæ¢, Áseč c@;lãr^å,Ásî^Ás@:Ájæ;d;}^lÊ5di`∙c?^Ê5siā^&q[lÁ;lÁj`à	\$84{;~~88∧'¦Ág[Á[å*^Áx@áÁxæ¢Á^č¦}Ê543;& ĭå3j*Áæ}^Áæ]] \$8aæi ^Á;&@åĭ ^•È
Agent's signature	Date / /
Contact name	7`]YbhRefYfYbWr
Agent's Phone No"	Agentfig RefYfYbWY No"