

# Self-managed superannuation fund annual return

# 2019

## 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 2019* (NAT 71287).

**i** The *Self-managed superannuation fund annual return instructions 2019* (NAT 71606) (the instructions) can assist you to complete this annual return.

The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via [ABR.gov.au](http://ABR.gov.au) or complete the Change of details for superannuation entities form (NAT 3036).

## Section A: Fund information

**1 Tax file number (TFN)**

**➤** To assist processing, write the fund's TFN at the top of pages 3, 5, 7, 9 and 11

**i** 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.

**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 2019 return?

**A** No  Yes

Is this the first required return for a newly registered SMSF?

**B** No  Yes

# Self managed superannuation fund return 2019

RN :100017882MS

Taxpayer/entity name: David Stewart-Hunter Pension Fund

TFN 97 106 164

## 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

NSW

Postcode Date audit was completed **A** Was Part A of the audit report qualified? **B** No  Yes Was Part B of the audit report qualified? **C** No  Yes If the audit report was qualified, have the reported issues been rectified? **D** No  Yes 

## 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 Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number  Fund account number 

Fund account name

I would like my tax refunds made to this account.  Go to C.

### B Financial institution account details for tax refunds

This account is used for tax refunds. You can provide a tax agent account here.

BSB number  Account number Account name 

### C Electronic service address alias

Provide the electronic service address alias (ESA) issued by your SMSF messaging provider. (For example, SMSFdataESAAlias). See instructions for more information..

Self managed superannuation fund return 2019

RN :100017882MS

Taxpayer/entity name: David Stewart-Hunter Pension Fund

Fund's tax file number (TFN)

97 106 164

8 Status of SMSF

Australian superannuation fund

A No  Yes

Fund benefit structure B  A Code

Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts?

C No  Yes

9 Was the fund wound up during the income year?

No  Yes

If yes, provide the date on which the fund was wound up

Day Month Year

Have all tax lodgment and payment obligations been met?

No  Yes

10 Exempt current pension income

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label A.

No  Go to Section B: Income.

Yes  Exempt current pension income amount A \$ 51673.00

Which method did you use to calculate your exempt current pension income?

Segregated assets method B

Unsegregated assets method C  Was an actuarial certificate obtained? D Yes

Did the fund have any other income that was assessable?

E Yes  Go to Section B: Income.

No  Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do not complete Section B: Income.)

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

**Self managed superannuation fund return 2019**

RN :100017882MS

Taxpayer/entity name:David Stewart-Hunter Pension Fund

TFN 97 106 164

**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.

**11 Income**

Did you have a capital gains tax (CGT) event during the year?

**G** No  Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2019*.

Have you applied an exemption or rollover?

**M** No  Yes  Code

Net capital gain **A** \$  -00

Gross rent and other leasing and hiring income **B** \$  -00

Gross interest **C** \$  -00

Forestry managed investment scheme income **X** \$  -00

Gross foreign income <b>D1</b> \$ <input type="text"/> -00	Net foreign income <b>D</b> \$ <input type="text"/> -00	Loss <input type="text"/>
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Australian franking credits from a New Zealand company **E** \$  -00

Transfers from foreign funds **F** \$  -00 Number

Gross payments where ABN not quoted **H** \$  -00

**Calculation of assessable contributions**

Assessable employer contributions **R1** \$  -00

plus Assessable personal contributions **R2** \$  -00

plus **\*\*No-TFN-quoted contributions** **R3** \$  0 -00  
*(an amount must be included even if it is zero)*

less Transfer of liability to life insurance company or PST **R6** \$  -00

Gross distribution from partnerships **I** \$  -00 Loss

\*Unfranked dividend amount **J** \$  -00

\*Franked dividend amount **K** \$  -00

\*Dividend franking credit **L** \$  -00 Code

\*Gross trust distributions **M** \$  -00

**Assessable contributions (R1 plus R2 plus R3 less R6)** **R** \$  0 -00

**Calculation of non-arm's length income**

\*Net non-arm's length private company dividends **U1** \$  -00

plus \*Net non-arm's length trust distributions **U2** \$  -00

plus \*Net other non-arm's length income **U3** \$  -00

\*Other income **S** \$  -00 Code

\*Assessable income due to changed tax status of fund **T** \$  -00

**Net non-arm's length income (subject to 45% tax rate) (U1 plus U2 plus U3)** **U** \$  -00

#This is a mandatory label.

\*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

<b>GROSS INCOME (Sum of labels A to U)</b> <b>W</b> \$ <input type="text"/> 0 -00	Loss <input type="text"/>
Exempt current pension income <b>Y</b> \$ <input type="text"/> -00	
<b>TOTAL ASSESSABLE INCOME (W less Y)</b> <b>V</b> \$ <input type="text"/> 0 -00	Loss <input type="text"/>


Taxpayer/entity name: David Stewart-Hunter Pension Fund

Fund's tax file number (TFN)

97 106 164

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 EXPENSES	
Interest expenses within Australia	<b>A1</b> \$ <input type="text" value="0"/> -00	<b>A2</b> \$ <input type="text" value="0"/> -00	
Interest expenses overseas	<b>B1</b> \$ <input type="text" value="0"/> -00	<b>B2</b> \$ <input type="text" value="0"/> -00	
Capital works expenditure	<b>D1</b> \$ <input type="text" value="0"/> -00	<b>D2</b> \$ <input type="text" value="0"/> -00	
Decline in value of depreciating assets	<b>E1</b> \$ <input type="text" value="0"/> -00	<b>E2</b> \$ <input type="text" value="0"/> -00	
Insurance premiums – members	<b>F1</b> \$ <input type="text" value="0"/> -00	<b>F2</b> \$ <input type="text" value="0"/> -00	
Death benefit increase	<b>G1</b> \$ <input type="text" value="0"/> -00		
SMSF auditor fee	<b>H1</b> \$ <input type="text" value="0"/> -00	<b>H2</b> \$ <input type="text" value="2915"/> -00	
Investment expenses	<b>I1</b> \$ <input type="text" value="0"/> -00	<b>I2</b> \$ <input type="text" value="0"/> -00	
Management and administration expenses	<b>J1</b> \$ <input type="text" value="0"/> -00	<b>J2</b> \$ <input type="text" value="644"/> -00	
Forestry managed investment scheme expense	<b>U1</b> \$ <input type="text" value="0"/> -00	<b>U2</b> \$ <input type="text" value="0"/> -00	
Other amounts	<b>L1</b> \$ <input type="text" value="0"/> -00 <input type="checkbox"/> Code	<b>L2</b> \$ <input type="text" value="0"/> -00 <input type="checkbox"/> Code	
Tax losses deducted	<b>M1</b> \$ <input type="text" value="0"/> -00		
<b>TOTAL DEDUCTIONS</b> <b>N</b> \$ <input type="text" value="0"/> -00 (Total <b>A1</b> to <b>M1</b> )		<b>TOTAL NON-DEDUCTIBLE EXPENSES</b> <b>Y</b> \$ <input type="text" value="3559"/> -00 (Total <b>A2</b> to <b>L2</b> )	
<b>*TAXABLE INCOME OR LOSS</b> <b>O</b> \$ <input type="text" value="0"/> -00 <input type="checkbox"/> Loss (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)		<b>TOTAL SMSF EXPENSES</b> <b>Z</b> \$ <input type="text" value="3559"/> -00 (N plus Y)	

\*This is a mandatory label.

**Self managed superannuation fund return 2019**

RN :100017882MS

Taxpayer/entity name: David Stewart-Hunter Pension Fund

TFN

97 106 164

**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.

**13 Calculation statement**

Please refer to the *Self-managed superannuation fund annual return instructions 2019* on how to complete the calculation statement.

#Taxable income	<b>A \$</b>	<input type="text" value="0"/>	<b>-00</b>
<i>(an amount must be included even if it is zero)</i>			
#Tax on taxable income	<b>T1 \$</b>	<input type="text" value="0.00"/>	<b>0.00</b>
<i>(an amount must be included even if it is zero)</i>			
#Tax on no-TFN-quoted contributions	<b>J \$</b>	<input type="text" value="0.00"/>	<b>0.00</b>
<i>(an amount must be included even if it is zero)</i>			
Gross tax	<b>B \$</b>	<input type="text" value="0.00"/>	<b>0.00</b>
<i>(T1 plus J)</i>			

Foreign income tax offset	<b>C1 \$</b>	<input type="text" value="0.15"/>	<b>0.15</b>
Rebates and tax offsets	<b>C2 \$</b>	<input type="text"/>	
<b>Non-refundable non-carry forward tax offsets</b>		<b>C \$</b>	<input type="text" value="0.15"/>
		<i>(C1 plus C2)</i>	

**SUBTOTAL 1**

<b>T2 \$</b>	<input type="text" value="0.00"/>	<b>0.00</b>
<i>(B less C – cannot be less than zero)</i>		

Early stage venture capital limited partnership tax offset	<b>D1 \$</b>	<input type="text"/>
Early stage venture capital limited partnership tax offset carried forward from previous year	<b>D2 \$</b>	<input type="text"/>
Early stage investor tax offset	<b>D3 \$</b>	<input type="text"/>
Early stage investor tax offset carried forward from previous year	<b>D4 \$</b>	<input type="text"/>
<b>Non-refundable carry forward tax offsets</b>		<b>D \$</b>
		<i>(D1 plus D2 plus D3 plus D4)</i>
<b>SUBTOTAL 2</b>		<b>T3 \$</b>
		<i>(T2 less D – cannot be less than zero)</i>

Complying fund's franking credits tax offset	<b>E1 \$</b>	<input type="text" value="13982.94"/>	<b>13982.94</b>
No-TFN tax offset	<b>E2 \$</b>	<input type="text"/>	
National rental affordability scheme tax offset	<b>E3 \$</b>	<input type="text"/>	
Exploration credit tax offset	<b>E4 \$</b>	<input type="text"/>	
<b>Refundable tax offsets</b>		<b>E \$</b>	<input type="text" value="13982.94"/>
		<i>(E1 plus E2 plus E3 plus E4)</i>	

#TAX PAYABLE	<b>T5 \$</b>	<input type="text" value="0.00"/>	<b>0.00</b>
<i>(T3 less E – cannot be less than zero)</i>			

Section 102AAM interest charge

<b>G \$</b>	<input type="text"/>
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**Self managed superannuation fund return 2019**

RN :100017882MS

Taxpayer/entity name:David Stewart-Hunter Pension Fund

**Fund's tax file number (TFN)**

97 106 164

<b>H1 \$</b>	Credit for interest on early payments – amount of interest	<input type="text"/>
<b>H2 \$</b>	Credit for tax withheld – foreign resident withholding (excluding capital gains)	<input type="text"/>
<b>H3 \$</b>	Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<input type="text"/>
<b>H5 \$</b>	Credit for TFN amounts withheld from payments from closely held trusts	<input type="text"/>
<b>H6 \$</b>	Credit for interest on no-TFN tax offset	<input type="text"/>
<b>H8 \$</b>	Credit for foreign resident capital gains withholding amounts	<input type="text"/>
<b>Eligible credits</b>		<b>H \$</b> <input type="text"/>
		<i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

<b>#Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I \$</b>	<input type="text" value="13982.94"/>
<i>(unused amount from label E – an amount must be included even if it is zero)</i>		

**PAYG instalments raised**

**K \$**

**Supervisory levy**

**L \$**

**Supervisory levy adjustment for wound up funds**

**M \$**

**Supervisory levy adjustment for new funds**

**N \$**

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b>	<input type="text" value="-13723.94"/>
<i>(T5 plus G less H less I less K plus L less M plus N)</i>		

#This is a mandatory label.

**Section E: Losses**

**14 Losses**

**!** If total loss is greater than \$100,000, complete and attach a *Losses schedule 2019*.

Tax losses carried forward to later income years **U \$**  **.00**

Net capital losses carried forward to later income years **V \$**  **.00**

**Self managed superannuation fund return 2019**

RN :100017882MS

Taxpayer/entity name: David Stewart-Hunter Pension Fund

TFN 97 106 164

**Section F: Member information**

**MEMBER 1**

Title: Mr  Mrs  Miss  Ms  Other

Family name **Stewart-Hunter**

First given name **David**

Other given names **Maxwell**

Member's TFN See the Privacy note in the Declaration. **165 966 482**

Date of birth **13/11/1946**

**Contributions**

OPENING ACCOUNT BALANCE \$ **496590.00**

Refer to instructions for completing these labels.

Employer contributions **A** \$

ABN of principal employer **A1** \$

Personal contributions **B** \$

CGT small business retirement exemption **C** \$

CGT small business 15-year exemption amount **D** \$

Personal injury election **E** \$

Spouse and child contributions **F** \$

Other third party contributions **G** \$

Proceeds from primary residence disposal **H** \$

Receipt date **H1**

Assessable foreign superannuation fund amount **I** \$

Non-assessable foreign superannuation fund amount **J** \$

Transfer from reserve: assessable amount **K** \$

Transfer from reserve: non-assessable amount **L** \$

Contributions from non-complying funds and previously non-complying funds **T** \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts) **M** \$

**TOTAL CONTRIBUTIONS N** \$   
(Sum of labels A to M)

**Other transactions**

Allocated earnings or losses **O** \$ **38747.00**

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payment **R1** \$

Income stream payments **R2** \$ **74797.00**

Accumulation phase account balance **S1** \$ **0.00**

Retirement phase account balance - Non CDBIS **S2** \$ **460540.00**

Retirement phase account balance - CDBIS **S3** \$ **0.00**

TRIS Count

**CLOSING ACCOUNT BALANCE S** \$ **460540.00**  
(S1 plus S2 plus S3)

Accumulation phase value **X1** \$ **0.00**

Retirement phase value **X2** \$ **460540.00**

Outstanding limited recourse borrowing arrangement amount **Y** \$

Loss

Code   
Code   
**M**



**Self managed superannuation fund return 2019**

RN:100017882MS

Taxpayer/entity name: David Stewart-Hunter Pension Fund

Fund's tax file number (TFN)

97 106 164

**MEMBER 2**

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name  Other given names

Member's TFN  Date of birth  Day  Month  Year

**Contributions**

OPENING ACCOUNT BALANCE \$

**!** Refer to instructions for completing these labels.

Employer contributions  
**A** \$

ABN of principal employer  
**A1** \$

Personal contributions  
**B** \$

CGT small business retirement exemption  
**C** \$

CGT small business 15-year exemption amount  
**D** \$

Personal injury election  
**E** \$

Spouse and child contributions  
**F** \$

Other third party contributions  
**G** \$

Proceeds from primary residence disposal  
**H** \$

Receipt date Day  Month  Year   
**H1**

Assessable foreign superannuation fund amount  
**I** \$

Non-assessable foreign superannuation fund amount  
**J** \$

Transfer from reserve: assessable amount  
**K** \$

Transfer from reserve: non-assessable amount  
**L** \$

Contributions from non-complying funds and previously non-complying funds  
**T** \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)  
**M** \$

**TOTAL CONTRIBUTIONS N** \$   
(Sum of labels **A** to **M**)

**Other transactions**

Accumulation phase account balance  
**S1** \$

Retirement phase account balance - Non CDBIS  
**S2** \$

Retirement phase account balance - CDBIS  
**S3** \$

Allocated earnings or losses **O** \$

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payment **R1** \$

Income stream payments **R2** \$

Loss

Code

Code

TRIS Count

**CLOSING ACCOUNT BALANCE S** \$   
(S1 plus S2 plus S3)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

# Self managed superannuation fund return 2019

Taxpayer/entity name: David Stewart-Hunter Pension Fund

RN:100017882MS

TFN 97 106 164

## MEMBER 3

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day Month Year

## Contributions

OPENING ACCOUNT BALANCE \$

**i** Refer to instructions for completing these labels.

Proceeds from primary residence disposal

**H** \$

Receipt date Day Month Year

**H1**

Assessable foreign superannuation fund amount

**I** \$

Non-assessable foreign superannuation fund amount

**J** \$

Transfer from reserve: assessable amount

**K** \$

Transfer from reserve: non-assessable amount

**L** \$

Contributions from non-complying funds and previously non-complying funds

**T** \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

**M** \$

**TOTAL CONTRIBUTIONS** **N** \$   
(Sum of labels **A** to **M**)

## Other transactions

Allocated earnings or losses

**O** \$

Loss

Inward rollovers and transfers

**P** \$

Outward rollovers and transfers

**Q** \$

Lump Sum payment

**R1** \$

Income stream payments

**R2** \$

Code   
Code

**S1** \$  Accumulation phase account balance

**S2** \$  Retirement phase account balance - Non CDBIS

**S3** \$  Retirement phase account balance - CDBIS

TRIS Count

**CLOSING ACCOUNT BALANCE** **S** \$   
(S1 plus S2 plus S3)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

# Self managed superannuation fund return 2019

RN :100017882MS

Taxpayer/entity name: David Stewart-Hunter Pension Fund

TFN

97 106 164

## MEMBER 4

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

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

Date of birth  Day  Month  Year

## Contributions

OPENING ACCOUNT BALANCE \$

**!** Refer to instructions for completing these labels.

Employer contributions  
**A** \$

ABN of principal employer  
**A1** \$

Personal contributions  
**B** \$

CGT small business retirement exemption  
**C** \$

CGT small business 15-year exemption amount  
**D** \$

Personal injury election  
**E** \$

Spouse and child contributions  
**F** \$

Other third party contributions  
**G** \$

Proceeds from primary residence disposal  
**H** \$

Receipt date Day  Month  Year   
**H1**

Assessable foreign superannuation fund amount  
**I** \$

Non-assessable foreign superannuation fund amount  
**J** \$

Transfer from reserve: assessable amount  
**K** \$

Transfer from reserve: non-assessable amount  
**L** \$

Contributions from non-complying funds and previously non-complying funds  
**T** \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)  
**M** \$

**TOTAL CONTRIBUTIONS** **N** \$   
(Sum of labels **A** to **M**)

## Other transactions

Allocated earnings or losses **O** \$

Accumulation phase account balance  
**S1** \$

Retirement phase account balance - Non CDBIS  
**S2** \$

Retirement phase account balance - CDBIS  
**S3** \$

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payment **R1** \$

Income stream payments **R2** \$

Loss

Code

Code

TRIS Count

**CLOSING ACCOUNT BALANCE** **S** \$   
(S1 plus S2 plus S3)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

**Self managed superannuation fund return 2019**

RN:100017882MS

Taxpayer/entity name: David Stewart-Hunter Pension Fund

TFN 97 106 164

**Section G: Supplementary member information**

**MEMBER 5**

Title: Mr  Mrs  Miss  Ms  Other

Account status  Code

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

**Date of birth**

Day Month Year

**If deceased, date of death**

Day Month Year

**Contributions**

OPENING ACCOUNT BALANCE \$

**!** Refer to instructions for completing these labels.

Proceeds from primary residence disposal

**H** \$

Receipt date Day Month Year

**H1**

Assessable foreign superannuation fund amount

**I** \$

Non-assessable foreign superannuation fund amount

**J** \$

Transfer from reserve: assessable amount

**K** \$

Transfer from reserve: non-assessable amount

**L** \$

Contributions from non-complying funds and previously non-complying funds

**T** \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

**M** \$

**TOTAL CONTRIBUTIONS** **N** \$   
(Sum of labels **A** to **M**)

**Other transactions**

Allocated earnings or losses

**O** \$

Loss

Inward rollovers and transfers

**P** \$

Outward rollovers and transfers

**Q** \$

Lump Sum payment

**R1** \$

Income stream payments

**R2** \$

Code   
Code

**S1** \$  Accumulation phase account balance

**S2** \$  Retirement phase account balance - Non CDBIS

**S3** \$  Retirement phase account balance - CDBIS

TRIS Count

**CLOSING ACCOUNT BALANCE** **S** \$   
(S1 plus S2 plus S3)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

# Self managed superannuation fund return 2019

Taxpayer/entity name: David Stewart-Hunter Pension Fund

RN :100017882MS

TFN

97 106 164

## MEMBER 6

Title: Mr  Mrs  Miss  Ms  Other

Code

Account status

Family name

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

### Date of birth

Day Month Year

### If deceased, date of death

Day Month Year

## Contributions

OPENING ACCOUNT BALANCE \$

**I** Refer to instructions for completing these labels.

Employer contributions

**A** \$

ABN of principal employer

**A1** \$

Personal contributions

**B** \$

CGT small business retirement exemption

**C** \$

CGT small business 15-year exemption amount

**D** \$

Personal injury election

**E** \$

Spouse and child contributions

**F** \$

Other third party contributions

**G** \$

Proceeds from primary residence disposal

**H** \$

Receipt date Day Month Year

**H1**

Assessable foreign superannuation fund amount

**I** \$

Non-assessable foreign superannuation fund amount

**J** \$

Transfer from reserve: assessable amount

**K** \$

Transfer from reserve: non-assessable amount

**L** \$

Contributions from non-complying funds and previously non-complying funds

**T** \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

**M** \$

**TOTAL CONTRIBUTIONS** (Sum of labels **A** to **M**)

**N** \$

## Other transactions

Allocated earnings or losses

**O** \$

Loss

Accumulation phase account balance

**S1** \$

Retirement phase account balance - Non CDBIS

**S2** \$

Retirement phase account balance - CDBIS

**S3** \$

Inward rollovers and transfers

**P** \$

Outward rollovers and transfers

**Q** \$

Lump Sum payment

**R1** \$

Income stream payments

**R2** \$

Code

Code

TRIS Count

**CLOSING ACCOUNT BALANCE** **S** \$

(S1 plus S2 plus S3)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

**Self managed superannuation fund return 2019**

Taxpayer/entity name: David Stewart-Hunter Pension Fund

RN :100017882MS

TFN 97 106 164

**MEMBER 7**

Title: Mr  Mrs  Miss  Ms  Other

Code

Account status

Family name

First given name  Other given names

**Member's TFN**  **Date of birth**    **If deceased, date of death**

**Contributions**

**!** Refer to instructions for completing these labels.

**OPENING ACCOUNT BALANCE \$**

Employer contributions **A \$**

ABN of principal employer **A1 \$**

Personal contributions **B \$**

CGT small business retirement exemption **C \$**

CGT small business 15-year exemption amount **D \$**

Personal injury election **E \$**

Spouse and child contributions **F \$**

Other third party contributions **G \$**

Proceeds from primary residence disposal **H \$**

Receipt date

Assessable foreign superannuation fund amount **I \$**

Non-assessable foreign superannuation fund amount **J \$**

Transfer from reserve: assessable amount **K \$**

Transfer from reserve: non-assessable amount **L \$**

Contributions from non-complying funds and previously non-complying funds **T \$**

Any other contributions (including Super Co-contributions and Low Income Super Amounts) **M \$**

**TOTAL CONTRIBUTIONS N \$**   
(Sum of labels A to M)

**Other transactions**

**S1 \$**  Accumulation phase account balance

**S2 \$**  Retirement phase account balance - Non CDBIS

**S3 \$**  Retirement phase account balance - CDBIS

Allocated earnings or losses **O \$**

Inward rollovers and transfers **P \$**

Outward rollovers and transfers **Q \$**

Lump Sum payment **R1 \$**

Income stream payments **R2 \$**

Loss

Code

Code

TRIS Count

**CLOSING ACCOUNT BALANCE S \$**   
(S1 plus S2 plus S3)

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

Outstanding limited recourse borrowing arrangement amount **Y \$**

**Self managed superannuation fund return 2019**

Taxpayer/entity name: David Stewart-Hunter Pension Fund

RN:100017882MS

TFN 97 106 164

**MEMBER 8**

Title: Mr  Mrs  Miss  Ms  Other

Code

Account status

Family name

First given name  Other given names

**Member's TFN**

See the Privacy note in the Declaration.

**Date of birth**

Day Month Year

**If deceased, date of death**

Day Month Year

**Contributions**

OPENING ACCOUNT BALANCE \$

**!** Refer to instructions for completing these labels.

Proceeds from primary residence disposal

**H** \$

Receipt date Day Month Year

**H1**

Assessable foreign superannuation fund amount

**I** \$

Non-assessable foreign superannuation fund amount

**J** \$

Transfer from reserve: assessable amount

**K** \$

Transfer from reserve: non-assessable amount

**L** \$

Contributions from non-complying funds and previously non-complying funds

**T** \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

**M** \$

**TOTAL CONTRIBUTIONS N** \$   
(Sum of labels **A** to **M**)

**Other transactions**

Allocated earnings or losses

**O** \$

Loss

Inward rollovers and transfers

**P** \$

Outward rollovers and transfers

**Q** \$

Lump Sum payment

**R1** \$

Income stream payments

**R2** \$

Code

Code

**S1** \$  Accumulation phase account balance

**S2** \$  Retirement phase account balance - Non CDBIS

**S3** \$  Retirement phase account balance - CDBIS

TRIS Count

**CLOSING ACCOUNT BALANCE S** \$   
(S1 plus S2 plus S3)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

Section H: **Assets and liabilities**

**15 ASSETS**

**15a Australian managed investments**

Listed trusts **A** \$  -00

Unlisted trusts **B** \$  -00

Insurance policy **C** \$  -00

Other managed investments **D** \$  -00

**15b Australian direct investments**

Cash and term deposits **E** \$  -00

**Limited recourse borrowing arrangements**

Australian residential real property  
**J1** \$  -00

Australian non-residential real property  
**J2** \$  -00

Overseas real property  
**J3** \$  -00

Australian shares  
**J4** \$  -00

Overseas shares  
**J5** \$  -00

Other  
**J6** \$  -00

Debt securities **F** \$  -00

Loans **G** \$  -00

Listed shares **H** \$  -00

Unlisted shares **I** \$  -00

Limited recourse borrowing arrangements **J** \$  -00

Non-residential real property **K** \$  -00

Residential real property **L** \$  -00

Collectables and personal use assets **M** \$  -00

Other assets **O** \$  -00

**15c Other investments**

Crypto-Currency **N** \$  -00

**15d Overseas direct investments**

Overseas shares **P** \$  -00

Overseas non-residential real property **Q** \$  -00

Overseas residential real property **R** \$  -00

Overseas managed investments **S** \$  -00

Other overseas assets **T** \$  -00

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS U** \$  -00  
(Sum of labels **A** to **T**)

**15e 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? **A** No  Yes  \$  -00

**15f Limited recourse borrowing arrangements**

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** No  Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** No  Yes



Self managed superannuation fund return 2019

Taxpayer/entity name: David Stewart-Hunter Pension Fund

RN:100017882MS

TFN 97 106 164

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	<b>V1</b> \$	<input type="text" value=""/>	-00		
Permissible temporary borrowings	<b>V2</b> \$	<input type="text" value=""/>	-00		
Other borrowings	<b>V3</b> \$	<input type="text" value=""/>	-00	Borrowings	<b>V</b> \$ <input type="text" value=""/> -00
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)				<b>W</b> \$	<input type="text" value="460540"/> -00
				Reserve accounts	<b>X</b> \$ <input type="text" value=""/> -00
				Other liabilities	<b>Y</b> \$ <input type="text" value=""/> -00
<b>TOTAL LIABILITIES</b>				<b>Z</b> \$	<input type="text" value="460540"/> -00

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains	<b>H</b> \$	<input type="text" value=""/>	-00
Total TOFA losses	<b>I</b> \$	<input type="text" value=""/>	-00

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 2018–19 income year, write **2019**). **A**

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 2019*. **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 2019* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2019*. **D**

# Self managed superannuation fund return 2019

RN :100017882MS

Taxpayer/entity name: David Stewart-Hunter Pension Fund

TFN

97 106 164

## 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](http://ato.gov.au/privacy)

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

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report (if required) and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

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

Date 

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

### Preferred trustee or director contact details:

Title: Mr  Mrs  Miss  Ms  Other

Family name

Stewart Hunter

First given name

David

Other given names

Phone number

02 99482557

Email address

dsh987@bigpond.com

Non-individual trustee name (if applicable)

C & AR Pty Ltd Stewart Hunter

ABN of non-individual trustee

55063382507

Time taken to prepare and complete this annual return

Hrs

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

### TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2019* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date 

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

### Tax agent's contact details

Title: Mr  Mrs  Miss  Ms  Other

Family name

Rogers

First given name

Catrina

Other given names

Tax agent's practice

The Rogers Group Ltd Partnership

Tax agent's phone number

02 9267 7655

Reference number

DAVI70

Tax agent number

64941004

Postal address for annual returns: Australian Taxation Office, GPO Box 9845, IN YOUR CAPITAL CITY

**2019****Losses schedule**

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2019 tax return.

Superannuation funds should complete and attach this schedule to their 2019 tax return.

Refer to *Losses schedule instructions 2019*, available on our website [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

Tax file number (TFN)

97 106 164

Name of entity

David Stewart-Hunter Pension Fund

Australian business number (ABN)

21 862 536 417

**Part A Losses carried forward to the 2019–20 income year – excludes film losses****1 Tax losses carried forward to later income years****Year of loss**

2018–19	<b>B</b>	<input type="text"/>	<b>.00</b>
2017–18	<b>C</b>	<input type="text"/>	<b>.00</b>
2016–17	<b>D</b>	<input type="text"/>	<b>.00</b>
2015–16	<b>E</b>	<input type="text"/>	<b>.00</b>
2014–15	<b>F</b>	<input type="text"/>	<b>.00</b>
2013–14 and earlier income years	<b>G</b>	<input type="text" value="0"/>	<b>.00</b>
<b>Total</b>	<b>U</b>	<input type="text" value="0"/>	<b>.00</b>

Transfer the amount at **U** to the **Tax losses carried forward to later income years** label on your tax return.

**2 Net capital losses carried forward to later income years****Year of loss**

2018–19	<b>H</b>	<input type="text"/>	<b>.00</b>
2017–18	<b>I</b>	<input type="text"/>	<b>.00</b>
2016–17	<b>J</b>	<input type="text"/>	<b>.00</b>
2015–16	<b>K</b>	<input type="text"/>	<b>.00</b>
2014–15	<b>L</b>	<input type="text"/>	<b>.00</b>
2013–14 and earlier income years	<b>M</b>	<input type="text" value="36585"/>	<b>.00</b>
<b>Total</b>	<b>V</b>	<input type="text" value="36585"/>	<b>.00</b>

Transfer the amount at **V** to the **Net capital losses carried forward to later income years** label on your tax return.

**Part B Ownership and business continuity test** – company and listed widely held trust only

Complete item 3 of Part B if a loss is being carried forward to later income years and the business continuity test has to be satisfied in relation to that loss.

Do not complete items 1 or 2 of Part B if, in the 2017–18 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

**1 Whether continuity of majority ownership test passed**

**Note:** If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2018–19 income year a loss incurred in any of the listed years, print X in the Yes or No box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss	Yes	No	Print X in the appropriate box.
2018–19	<b>A</b> <input type="checkbox"/>	<input type="checkbox"/>	Print X in the appropriate box.
2017–18	<b>B</b> <input type="checkbox"/>	<input type="checkbox"/>	Print X in the appropriate box.
2016–17	<b>C</b> <input type="checkbox"/>	<input type="checkbox"/>	Print X in the appropriate box.
2015–16	<b>D</b> <input type="checkbox"/>	<input type="checkbox"/>	Print X in the appropriate box.
2014–15	<b>E</b> <input type="checkbox"/>	<input type="checkbox"/>	Print X in the appropriate box.
2013–14 and earlier income years	<b>F</b> <input type="checkbox"/>	<input type="checkbox"/>	Print X in the appropriate box.

**2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied** – excludes film lossesTax losses **G**  -00Net capital losses **H**  -00**3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years** – excludes film lossesTax losses **I**  -00Net capital losses **J**  -00**4 Do current year loss provisions apply?**

Is the company required to calculate its taxable income or tax loss for the year under Subdivision 165-B or its net capital gain or net capital loss for the year under Subdivision 165-CB of the Income Tax Assessment Act 1997 (ITAA 1997)?

**K** Yes  No  Print X in the appropriate box.**Part C Unrealised losses** – company only

**Note:** These questions relate to the operation of Subdivision 165-CC of ITAA 1997.

Has a changeover time occurred in relation to the company after 1.00pm by legal time in the Australian Capital Territory on 11 November 1999?

**L** Yes  No  Print X in the appropriate box.

If you printed X in the No box at **L**, do not complete **M**, **N** or **O**.

At the changeover time did the company satisfy the maximum net asset value test under section 152-15 of ITAA 1997?

**M** Yes  No  Print X in the appropriate box.

If you printed X in the No box at **M**, has the company determined it had an unrealised net loss at the changeover time?

**N** Yes  No  Print X in the appropriate box.

If you printed X in the Yes box at **N**, what was the amount of unrealised net loss calculated under section 165-115E of ITAA 1997?

**O**  -00**Part D Life insurance companies**Complying superannuation class tax losses carried forward to later income years **P**  -00Complying superannuation net capital losses carried forward to later income years **Q**  -00

**Part E Controlled foreign company losses**Current year CFC losses **M**  -00CFC losses deducted **N**  -00CFC losses carried forward **O**  -00**Part F Tax losses reconciliation statement**Balance of tax losses brought forward from the prior income year **A**  -00**ADD** Uplift of tax losses of designated infrastructure project entities **B**  -00**SUBTRACT** Net forgiven amount of debt **C**  -00**ADD** Tax loss incurred (if any) during current year **D**  -00**ADD** Tax loss amount from conversion of excess franking offsets **E**  -00**SUBTRACT** Net exempt income **F**  -00**SUBTRACT** Tax losses forgone **G**  -00**SUBTRACT** Tax losses deducted **H**  -00**SUBTRACT** Tax losses transferred out under Subdivision 170-A  
(only for transfers involving a foreign bank branch or a PE of a foreign financial entity) **I**  -00Total tax losses carried forward to later income years **J**  -00Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.

Taxpayer/entity name: David Stewart-Hunter Pension Fund

TFN 97 106 164

If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

**Important**

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided 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 ATO. The income tax law imposes heavy penalties for false or misleading statements.

**Privacy**

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

**TAXPAYER'S DECLARATION**

I declare that the information on this form is true and correct.

**Signature**


Date

Day

Month

Year

**Contact person**

**Daytime contact number (include area code)**


Catriona Rogers

02 9267 7655

**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.

Tax file number (TFN)  Year

Name of partnership, trust, fund or entity

Total income or loss  Total deductions  Taxable income or loss

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

**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 or director 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  Date

**PART C(a) Interposed entity election and revocation (Section not required for this Return)**

**I/We declare that**

- all the information required has been provided on this form and any attachments to this form,
- and that the information provided is true and correct in every detail,
- and that the trustee(s)/company/partners is/are making or revoking an interposed entity election, the details of which are set out above, for the purposes of section 272-85 of Schedule 2F to ITAA 1936 and that
- the trustee(s)/company/partners is/are able to make or revoke the election in accordance with that section.

Signature of partner, trustee or public officer  Date

**PART C(b) Family trust election, revocation or variation** (Section not required for this Return)

I/We declare that

- all the information required has been provided in this form and any attachments to this form,
- and that the information provided is true and correct in every detail,
- and that the trustee(s)/partners is/are making, varying or revoking a family trust election, the details of which are set out above, for the purposes of section 272-80 of Schedule 2F to ITAA 1936 and that
- the trustee(s) or, if the trustee is a company, the public officer of the corporate trustee is/are able to make, vary or revoke the election in accordance with that section.

Signature of trustee or  
if the trustee is a company,  
the public officer of  
the corporate trustee

Date

**PART D Tax agent's certificate (shared facilities only)**

We declare that:

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

Agent's  
signature

Date

Client reference

DAVI70

Contact name

Catriona Rogers

Agent's phone number

02 9267 7655

Agent's reference number

64941004