

# Self-managed superannuation fund annual return

# 2017

## 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 2017 (NAT 71287).

**The Self-managed superannuation fund annual return instructions 2017 (NAT 71606) (the instructions) can assist you to complete this annual return.**

## Section A: Fund information

### 1 Tax file number (TFN)

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)

### 4 Current postal address





### 5 Annual return status

Is this an amendment to the SMSF's 2017 return?

 A  N

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

 B  N

### 6 SMSF auditor

Auditor's name

Title

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

 

Use Agent address details?

Postal address





Date audit was completed

 A  N 

Was Part B of the audit report qualified?

 B  N

If the audit report was qualified, have the reported compliance issues been rectified?

 C  N

**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 number

Fund 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.)

Fund 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 Status of SMSF**

Australian superannuation fund

**A**  **Y**

Fund benefit structure  **B**  **A** Code

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

**C**  **Y**

**9 Was the fund wound up during the income year?**

**N** Print Y for yes or N for no.

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

Have all tax lodgment and payment obligations been met?

**10 Exempt current pension income**

Did the fund pay an income stream to one or more members in the income year?  **N** Print Y for yes or N for no.

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

**If Yes** Exempt current pension income amount  **A**

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**  Print Y for yes

Did the fund have any other income that was assessable?  **E**  Print Y for yes or N for no.

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

**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

**11 Income**

Did you have a capital gains tax (CGT) event during the year? **G**  **N**  Print **Y** for yes or **N** for no.

If the total capital loss or total capital gain is greater than \$10,000, complete and attach a Capital gains tax (CGT) schedule 2017.

Have you applied an exemption or rollover? **M**  **N**  Print **Y** for yes or **N** for no.

Code

Net capital gain **A**

Gross rent and other leasing and hiring income **B**

Gross interest **C**

Forestry managed investment scheme income **X**

Gross foreign income **D1**  Net foreign income **D**

Australian franking credits from a New Zealand company **E**

Transfers from foreign funds **F**

Gross payments where ABN not quoted **H**

Gross distribution from partnerships **I**

\* Unfranked dividend amount **J**

\* Franked dividend amount **K**

\* Dividend franking credit **L**

\* Gross trust distributions **M**

**Calculation of assessable contributions**

Assessable employer contributions

**R1**

plus Assessable personal contributions

**R2**

plus #\*No-TFN quoted contributions

**R3**

less Transfer of liability to life insurance company or PST

**R6**

Assessable contributions (R1 plus R2 plus R3 less R6) **R**

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

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

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

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

\* Other income **S**  Code

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

**Net non-arm's length income**  
 (subject to 47% tax rate)  
 (U1 plus U2 plus U3) **U**

#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.

**GROSS INCOME** **W**  Loss  
 (Sum of labels A to U)

Exempt current pension income **Y**

**TOTAL ASSESSABLE INCOME** **V**  2,236 Loss  
 (W less Y)

**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	
Interest expenses within Australia	<b>A1</b> <input type="text"/>
Interest expenses overseas	<b>B1</b> <input type="text"/>
Capital works expenditure	<b>D1</b> <input type="text"/>
Decline in value of depreciating assets	<b>E1</b> <input type="text"/>
Insurance premiums – members	<b>F1</b> <input type="text"/>
Death benefit increase	<b>G1</b> <input type="text"/>
SMSF auditor fee	<b>H1</b> <input type="text"/> 465
Investment expenses	<b>I1</b> <input type="text"/>
Management and administration expenses	<b>J1</b> <input type="text"/> 1,243
Forestry managed investment scheme expense	<b>U1</b> <input type="text"/>
Other amounts	<b>L1</b> <input type="text"/> <small>Code</small> <input type="text"/>
Tax losses deducted	<b>M1</b> <input type="text"/> 528

NON-DEDUCTIBLE EXPENSES	
	<b>A2</b> <input type="text"/>
	<b>B2</b> <input type="text"/>
	<b>D2</b> <input type="text"/>
	<b>E2</b> <input type="text"/>
	<b>F2</b> <input type="text"/>
	<b>H2</b> <input type="text"/>
	<b>I2</b> <input type="text"/>
	<b>J2</b> <input type="text"/>
	<b>U2</b> <input type="text"/>
	<b>L2</b> <input type="text"/> <small>Code</small> <input type="text"/>

**TOTAL DEDUCTIONS**  
**N**  2,236  
 (Total A1 to M1)

**TOTAL NON-DEDUCTIBLE EXPENSES**  
**Y**  0  
 (Total A2 to L2)

**#TAXABLE INCOME OR LOSS** Loss  
**O**  0 Loss  
 (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

**TOTAL SMSF EXPENSES**  
**Z**  2,236  
 (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.

**13 Calculation statement**

Please refer to the Self-managed superannuation fund annual return instructions 2017 on how to complete the calculation statement.

#Taxable income	<b>A</b>	<input style="width: 95%;" type="text" value="0"/>
(an amount must be included even if it is zero)		
#Tax on taxable income	<b>T1</b>	<input style="width: 95%;" type="text" value="0.00"/>
(an amount must be included even if it is zero)		
#Tax on no-TFN-quoted contributions	<b>J</b>	<input style="width: 95%;" type="text" value="0.00"/>
(an amount must be included even if it is zero)		
<b>Gross tax</b>	<b>B</b>	<input style="width: 95%;" type="text" value="0.00"/>
(T1 plus J)		

Foreign income tax offset	<b>C1</b>	<input style="width: 95%;" type="text"/>
Rebates and tax offsets	<b>C2</b>	<input style="width: 95%;" type="text"/>
<b>Non-refundable non-carry forward tax offsets</b>		
		<b>C</b> <input style="width: 95%;" type="text" value="0.00"/>
(C1 plus C2)		

**SUBTOTAL 1**

<b>T2</b>	<input style="width: 95%;" type="text" value="0.00"/>
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(B less C –cannot be less than zero)

Early stage venture capital limited partnership tax offset	<b>D1</b>	<input style="width: 95%;" type="text"/>
Early stage investor tax offset	<b>D2</b>	<input style="width: 95%;" type="text"/>
<b>Non-refundable carry forward tax offsets</b>		
		<b>D</b> <input style="width: 95%;" type="text" value="0.00"/>
(D1 plus D2)		

**SUBTOTAL 2**

<b>T3</b>	<input style="width: 95%;" type="text" value="0.00"/>
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(T2 less D –cannot be less than zero)

Complying fund's franking credits tax offset	<b>E1</b>	<input style="width: 95%;" type="text"/>
No-TFN tax offset	<b>E2</b>	<input style="width: 95%;" type="text"/>
National rental affordability scheme tax offset	<b>E3</b>	<input style="width: 95%;" type="text"/>
Exploration credit tax offset	<b>E4</b>	<input style="width: 95%;" type="text"/>
<b>Refundable tax offsets</b>		
		<b>E</b> <input style="width: 95%;" type="text" value="0.00"/>
(E1 plus E2 plus E3 plus E4)		

<b>#TAX PAYABLE</b>	<b>T5</b>	<input style="width: 95%;" type="text" value="0.00"/>
(T3 less E - cannot be less than zero)		

**Section 102AAM interest charge**

<b>G</b>	<input style="width: 95%;" type="text"/>
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Credit for interest on early payments – amount of interest <b>H1</b> <input style="width: 150px;" type="text"/>	
Credit for tax withheld – foreign resident withholding (excluding capital gains) <b>H2</b> <input style="width: 150px;" type="text"/>	
Credit for tax withheld – where ABN or TFN not quoted (non-individual) <b>H3</b> <input style="width: 150px;" type="text"/>	
Credit for TFN amounts withheld from payments from closely held trusts <b>H5</b> <input style="width: 150px;" type="text" value="0.00"/>	
Credit for interest on no-TFN tax offset <b>H6</b> <input style="width: 150px;" type="text"/>	
Credit for foreign resident capital gains withholding amounts <b>H8</b> <input style="width: 150px;" type="text" value="0.00"/>	
<b>Eligible credits</b> <b>H</b> <input style="width: 150px;" type="text" value="0.00"/> (H1 plus H2 plus H3 plus H5 plus H6 plus H8)	

<b>#Tax offset refunds</b> (Remainder of refundable tax offsets). <b>I</b> <input style="width: 150px;" type="text" value="0.00"/> (unused amount from label E- an amount must be included even if it is zero)
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<b>PAYG instalments raised</b>	<b>K</b> <input style="width: 150px;" type="text"/>
<b>Supervisory levy</b>	<b>L</b> <input style="width: 150px;" type="text" value="259.00"/>
<b>Supervisory levy adjustment for wound up funds</b>	<b>M</b> <input style="width: 150px;" type="text"/>
<b>Supervisory levy adjustment for new funds</b>	<b>N</b> <input style="width: 150px;" type="text"/>

<b>Total amount of tax payable</b> <b>S</b> <input style="width: 150px;" type="text" value="259.00"/> (T5 plus G less H less I less K plus L less M plus N)
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#This is a mandatory label.

**Section E: Losses**

**14 Losses**

If total loss is greater than \$100,000, complete and attach a Losses schedule 2017.

Tax losses carried forward to later income years	<b>U</b> <input style="width: 150px;" type="text" value="55,377"/>
Net capital losses carried forward to later income years	<b>V</b> <input style="width: 150px;" type="text"/>

Net capital losses brought forward from prior years

Net capital losses carried forward to later income years

Non-Collectables	<input style="width: 100px;" type="text" value="0"/>
Collectables	<input style="width: 100px;" type="text"/>

<input style="width: 100px;" type="text" value="0"/>
<input style="width: 100px;" type="text" value="0"/>

**Section F / Section G: Member Information**

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

		See the Privacy note in the Declaration.	
Title	Mr	Member'sTFN	149 806 328
Family name	Leong	Member Number	1
First given name	Eric	Account status	<input type="radio"/> Code
Other given names			
Date of birth	21/03/1951	If deceased, date of death	

**Contributions**

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE	957.64
Employer contributions	<b>A</b>
ABN of principal employer	<b>A1</b>
Personal contributions	<b>B</b>
CGT small business retirement exemption	<b>C</b>
CGT small business 15-year exemption amount	<b>D</b>
Personal injury election	<b>E</b>
Spouse and child contributions	<b>F</b>
Other third party contributions	<b>G</b>
Assessable foreign superannuation fund amount	<b>I</b>
Non-assessable foreign superannuation fund amount	<b>J</b>
Transfer from reserve: assessable amount	<b>K</b>
Transfer from reserve: non-assessable amount	<b>L</b>
Contributions from non-complying funds and previously non-complying funds	<b>T</b>
Any other contributions (including Super Co-contributions and Low Income Super Contributions)	<b>M</b>
<b>TOTAL CONTRIBUTIONS</b>	<b>N</b> 0

**Other transactions**

Allocated earnings or losses	<b>O</b> 3.10	Loss <input type="checkbox"/>
Inward rollovers and transfers	<b>P</b>	
Outward rollovers and transfers	<b>Q</b>	
Lump Sum payment	<b>R1</b>	Code <input type="checkbox"/>
Income stream payment	<b>R2</b>	Code <input type="checkbox"/>
<b>CLOSING ACCOUNT BALANCE</b>	<b>S</b> 960.74	

See the Privacy note in the Declaration.

Title	Mrs	Member'sTFN	149 806 360	Member Number	2
Family name	Leong	Account status	<input type="radio"/>	Code	
First given name	Loretta				
Other given names					
Date of birth	21/08/1956	If deceased, date of death			

**Contributions**

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE		137,098.43
Employer contributions	<b>A</b>	
ABN of principal employer	<b>A1</b>	
Personal contributions	<b>B</b>	
CGT small business retirement exemption	<b>C</b>	
CGT small business 15-year exemption amount	<b>D</b>	
Personal injury election	<b>E</b>	
Spouse and child contributions	<b>F</b>	
Other third party contributions	<b>G</b>	
Assessable foreign superannuation fund amount	<b>I</b>	
Non-assessable foreign superannuation fund amount	<b>J</b>	
Transfer from reserve: assessable amount	<b>K</b>	
Transfer from reserve: non-assessable amount	<b>L</b>	
Contributions from non-complying funds and previously non-complying funds	<b>T</b>	
Any other contributions (including Super Co-contributions and Low Income Super Contributions)	<b>M</b>	
<b>TOTAL CONTRIBUTIONS</b>	<b>N</b>	0

**Other transactions**

Allocated earnings or losses		446.05		Loss
Inward rollovers and transfers	<b>P</b>			
Outward rollovers and transfers	<b>Q</b>			
Lump Sum payment	<b>R1</b>			Code
Income stream payment	<b>R2</b>			Code
<b>CLOSING ACCOUNT BALANCE</b>	<b>S</b>	137,544.48		



**Section H: Assets and liabilities**

**15 ASSETS**

15a Australian managed investments

Listed trusts	<b>A</b>	<input type="text"/>
Unlisted trusts	<b>B</b>	<input type="text"/>
Insurance policy	<b>C</b>	<input type="text"/>
Other managed investments	<b>D</b>	<input type="text"/>

15b Australian direct investments

Cash and term deposits	<b>E</b>	<input type="text" value="137,170"/>
Debt securities	<b>F</b>	<input type="text"/>
Loans	<b>G</b>	<input type="text"/>
Listed shares	<b>H</b>	<input type="text"/>
Unlisted shares	<b>I</b>	<input type="text"/>

Limited recourse borrowing arrangements	
Australian residential real property	<b>J1</b> <input type="text"/>
Australian non-residential real property	<b>J2</b> <input type="text"/>
Overseas real property	<b>J3</b> <input type="text"/>
Australian shares	<b>J4</b> <input type="text"/>
Overseas shares	<b>J5</b> <input type="text"/>
Other	<b>J6</b> <input type="text"/>

Limited recourse borrowing arrangements	<b>J</b>	<input type="text" value="0"/>
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Non-residential real property	<b>K</b>	<input type="text"/>
Residential real property	<b>L</b>	<input type="text"/>
Collectables and personal use assets	<b>M</b>	<input type="text"/>
Other assets	<b>O</b>	<input type="text" value="1,335"/>

15c Overseas direct investments

Overseas shares	<b>P</b>	<input type="text"/>
Overseas non-residential real property	<b>Q</b>	<input type="text"/>
Overseas residential real property	<b>R</b>	<input type="text"/>
Overseas managed investments	<b>S</b>	<input type="text"/>
Other overseas assets	<b>T</b>	<input type="text"/>

<b>TOTAL AUSTRALIAN AND OVERSEAS ASSETS</b> (Sum of labels A to T)	<b>U</b>	<input type="text" value="138,505"/>
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15d 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  **N**

15e Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?  **A**  Print **Y** for yes or **N** for no.

Did the members or related parties of the fund use personal guarantees or other security for the LRBA?  **B**  Print **Y** for yes or **N** for no.

**16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements <b>V1</b> <input style="width: 100%;" type="text"/>		Permissible temporary borrowings <b>V2</b> <input style="width: 100%;" type="text"/>		Other borrowings <b>V3</b> <input style="width: 100%;" type="text"/>		Borrowings <b>V</b> <input style="width: 100%; text-align: right;" type="text" value="0"/>		
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G) <b>W</b> <input style="width: 100%; text-align: right;" type="text" value="138,505"/>								
Reserve accounts <b>X</b> <input style="width: 100%;" type="text"/>								
Other liabilities <b>Y</b> <input style="width: 100%;" type="text"/>								
<b>TOTAL LIABILITIES Z</b> <input style="width: 100%; text-align: right;" type="text" value="138,505"/>								

**Section I: Taxation of financial arrangements**

**17 Taxation of financial arrangements (TOFA)**

Total TOFA gains	<b>H</b>	<input style="width: 100%;" type="text"/>
Total TOFA losses	<b>I</b>	<input style="width: 100%;" type="text"/>

**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 2016–17 income year, write 2017). **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 2017. **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 2017 for each election **C**

If revoking an interposed entity election, print R, and complete and attach the Interposed entity election or revocation 2017. **D**

**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](http://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 director contact details:**

Title  Mrs

Family name  Leong

First given name  Loretta

Other given names

Area code Number  
Phone number  07  55280892

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

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,  Andrew Evans

declare that the Self-managed superannuation fund annual return 2017 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 28/03/2018

Title  Mr

Family name  Evans

First given name  Andrew

Other given names

Tax agent's practice  ATS Taxation Services Pty Ltd

Area code Number  
Tax agent's phone number  07  0418783177

Tax agent number  24720519 Reference number  LEON0033

<h2 style="margin: 0;">Losses schedule</h2> <p style="margin: 0; font-size: small;">Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2017 tax return. Superannuation funds should complete and attach this schedule to their 2017 tax return.</p>	2017
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Refer to Losses schedule instructions 2017, available on our website [www.ato.gov.au](http://www.ato.gov.au) for instructions on how to complete this schedule.

Tax file number (TFN)

Name of entity

Australian business number (ABN)

**Part A Losses carried forward to the 2017-18 income year** - excludes film losses

**1 Tax losses carried forward to later income years**

	Year of loss		
	2016-17	<b>B</b>	<input style="width: 100%;" type="text"/>
	2015-16	<b>C</b>	<input style="width: 100%;" type="text" value="55,377"/>
	2014-15	<b>D</b>	<input style="width: 100%;" type="text"/>
	2013-14	<b>E</b>	<input style="width: 100%;" type="text"/>
	2012-13	<b>F</b>	<input style="width: 100%;" type="text"/>
	2011-12 and earlier income years	<b>G</b>	<input style="width: 100%;" type="text"/>
	<b>Total</b>	<b>U</b>	<input style="width: 100%;" type="text" value="55,377"/>

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

**Part F Tax losses reconciliation statement**

Balance of tax losses brought forward from the prior income year	<b>A</b>	<input style="width: 100%;" type="text" value="55,905"/>
ADD Uplift of tax losses of designated infrastructure project entities	<b>B</b>	<input style="width: 100%;" type="text"/>
SUBTRACT Net forgiven amount of debt	<b>C</b>	<input style="width: 100%;" type="text"/>
ADD Tax loss incurred (if any) during current year	<b>D</b>	<input style="width: 100%;" type="text"/>
ADD Tax loss amount from conversion of excess franking offsets	<b>E</b>	<input style="width: 100%;" type="text"/>
SUBTRACT Net exempt income	<b>F</b>	<input style="width: 100%;" type="text"/>
SUBTRACT Tax losses forgone	<b>G</b>	<input style="width: 100%;" type="text"/>
SUBTRACT Tax losses deducted	<b>H</b>	<input style="width: 100%;" type="text" value="528"/>
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)	<b>I</b>	<input style="width: 100%;" type="text"/>
Total tax losses carried forward to later income years	<b>J</b>	<input style="width: 100%;" type="text" value="55,377"/>

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

**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 more 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

Contact person

Daytime contact number

Area code

Number

## 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](http://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](http://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

Year

Name of partnership, trust, fund or entity

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 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

Date