

Financial Statements and Reports
for the year ended
30 June 2022

Proactive Market Investing Pty Ltd Superannuation
Fund

Proactive Market Investing Pty Ltd Superannuation Fund

Reports Index

Statement of Financial Position

Operating Statement

Notes to the Financial Statements

Statement of Taxable Income

Trustees Declaration

Compilation Report

Investment Summary

Investment Income

Realised Capital Gains

Members Statement

SMSF Annual Return

Capital Gains Schedule

Losses Schedule

Proactive Market Investing Pty Ltd Superannuation Fund

Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Shares in Listed Companies (Australian)	2	87,857	112,042
Units in Listed Unit Trusts (Australian)	3	39,313	33,639
Total Investments		<u>127,170</u>	<u>145,681</u>
Other Assets			
Formation Expenses		872	872
Bank Accounts	4	464	2,071
Distributions Receivable		944	2,305
Income Tax Refundable		662	0
Total Other Assets		<u>2,942</u>	<u>5,248</u>
Total Assets		<u>130,112</u>	<u>150,929</u>
Less:			
Liabilities			
Income Tax Payable		0	6,284
Total Liabilities		<u>0</u>	<u>6,284</u>
Net assets available to pay benefits		<u>130,112</u>	<u>144,645</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
Faralla, Anthony - Accumulation		107,223	144,645
Fusca, Katheryn - Accumulation		22,889	0
Total Liability for accrued benefits allocated to members' accounts		<u>130,112</u>	<u>144,645</u>

Proactive Market Investing Pty Ltd Superannuation Fund

Operating Statement

For the year ended 30 June 2022

	Note	2022	2021
		\$	\$
Income			
Investment Income			
Trust Distributions	7	1,028	2,874
Dividends Received	6	2,780	1,674
Interest Received		0	1
Contribution Income			
Transfers In		42,000	10,000
Personal Concessional		0	40,500
Total Income		<u>45,808</u>	<u>55,049</u>
Expenses			
Accountancy Fees		485	385
ATO Supervisory Levy		259	518
Auditor's Remuneration		275	275
ASIC Fees		56	55
Postage, Printing and Stationery		6	0
		<u>1,081</u>	<u>1,233</u>
Investment Losses			
Changes in Market Values	8	59,922	(10,106)
Total Expenses		<u>61,003</u>	<u>(8,873)</u>
Benefits accrued as a result of operations before income tax			
		<u>(15,195)</u>	<u>63,922</u>
Income Tax Expense	9	(662)	6,284
Benefits accrued as a result of operations		<u>(14,533)</u>	<u>57,638</u>

Proactive Market Investing Pty Ltd Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the fund and the needs of members.

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Director(s).

a. Measurement of Investments

The fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

- that the buyer and the seller deal with each other at arm's length in relation to the sale;
- that the sale occurred after proper marketing of the asset; and
- that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross values of the fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

b. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and at call, deposits with banks and short-term, highly liquid investments that are readily convertible to cash and subject to an insignificant risk of change in value.

c. Revenue

Revenue is recognised at the fair value of the consideration received or receivable.

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

Proactive Market Investing Pty Ltd Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

Distribution revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

d. Liability for Accrued Benefits

The liability for accrued benefits represents the fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

e. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

Note 2: Shares in Listed Companies (Australian)

	2022 \$	2021 \$
The A2 Milk Company Limited	0	5,640
Australian Foundation Investment Company Limited	20,502	21,349
BHP Group Limited	5,362	0
Commonwealth Bank Of Australia.	19,432	0
CSL Limited	27,982	14,545
Crown Resorts Limited	0	9,230
Nuix Limited	0	13,260
Pointsbet Holdings Limited	0	15,592
Block Inc.	12,218	0
Woodside Energy Group Ltd	732	0

Proactive Market Investing Pty Ltd Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Woodside Petroleum Limited	0	10,883
Zip Co Limited	0	21,544
Ziptel Limited	1,628	0
	87,856	112,043

Note 3: Units in Listed Unit Trusts (Australian)

	2022 \$	2021 \$
Etf's Battery Tech & Lithium Etf	6,452	0
Etf's Fang+ Etf	11,850	17,030
VanEck Vectors MSCI World Ex Australia Quality ETF	12,151	0
Spdr S&p/asx 200 Fund	0	16,609
Vanguard MSCI Index International Shares ETF	8,861	0
	39,314	33,639

Note 5: Guaranteed Benefits

No guarantees have been made in respect of any part of the liability for accrued benefits.

Note 6: Dividends

	2022 \$	2021 \$
Australian Foundation Investment Company Limited	655	655
BHP Group Limited	955	0
CSL Limited	313	113
Commonwealth Bank Of Australia.	706	0
Insurance Australia Group Limited	0	145
Telstra Corporation Limited	0	686
Westpac Banking Corporation	150	0
Woodside Petroleum Limited	0	75
	2,779	1,674

Proactive Market Investing Pty Ltd Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Note 7: Trust Distributions

	2022 \$	2021 \$
Etfs Battery Tech & Lithium Etf	64	0
VanEck Vectors MSCI World Ex Australia Quality ETF	138	0
Etfs Fang+ Etf	686	2,172
Vanguard MSCI Index International Shares ETF	139	157
Spdr S&p/asx 200 Fund	0	545
	1,027	2,874

Note 8: Changes in Market Values Unrealised Movements in Market Value

	2022 \$	2021 \$
Shares in Listed Companies (Australian)		
Australian Foundation Investment Company Limited	(846)	4,723
BHP Group Limited	418	0
Block Inc.	(14,775)	0
CSL Limited	(1,152)	15
Commonwealth Bank Of Australia.	(1,569)	0
Crown Resorts Limited	849	(849)
EML Payments Limited	0	(902)
Nuix Limited	1,760	(1,760)
Pointsbet Holdings Limited	578	(578)
The A2 Milk Company Limited	(450)	216
Woodside Energy Group Ltd	48	0
Woodside Petroleum Limited	1,132	(1,132)
Zip Co Limited	(6,341)	6,341
Ziptel Limited	(371)	0
	(20,719)	6,075
Units in Listed Unit Trusts (Australian)		
ETFs Metal Securities Australia Limited	0	(21)
Etfs Battery Tech & Lithium Etf	(1,779)	0
Etfs Fang+ Etf	(5,180)	(1,392)
Spdr S&p/asx 200 Fund	(4,245)	2,938
VanEck Vectors MSCI World Ex Australia Quality	(1,836)	0

Refer to compilation report

Proactive Market Investing Pty Ltd Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022

ETF		
Vanguard MSCI Index International Shares ETF	(1,222)	(411)
	(14,262)	1,115
Total Unrealised Movement	(34,982)	7,189
Realised Movements in Market Value		
	2022 \$	2021 \$
Shares in Listed Companies (Australian)		
Appen Limited	0	(887)
Betmakers Technology Group Ltd	1,109	(615)
Brainchip Holdings Ltd	1,603	0
Crown Resorts Limited	(458)	0
EML Payments Limited	(1,505)	4,153
Insurance Australia Group Limited	0	(953)
Kogan.com Ltd	101	0
Lake Resources N.I.	(2,740)	0
Magellan Financial Group Limited	(3,947)	0
Nuix Limited	260	0
Pilbara Minerals Limited	1,948	0
Pointsbet Holdings Limited	(4,802)	0
Telstra Corporation Limited	0	(4,789)
The A2 Milk Company Limited	(558)	(2,426)
Westpac Banking Corporation	135	0
Woodside Petroleum Limited	(1,059)	0
Zip Co Limited	(10,262)	5,529
Ziptel Limited	(8,808)	0
	(28,983)	12
Units in Listed Unit Trusts (Australian)		
ETFs Metal Securities Australia Limited	0	131
Spdr S&p/asx 200 Fund	4,044	824
Vanguard MSCI Index International Shares ETF	0	1,950
	4,044	2,905

Refer to compilation report

Proactive Market Investing Pty Ltd Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Total Realised Movement	(24,939)	2,917
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Changes in Market Values	(59,921)	10,106
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Note 9: Income Tax Expense

	2022	2021
	\$	\$
The components of tax expense comprise		
Current Tax	(662)	6,284
Income Tax Expense	(662)	6,284

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	(2,279)	9,588
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Less:

Tax effect of:

Non Taxable Transfer In	6,300	1,500
Increase in MV of Investments	0	1,078
Realised Accounting Capital Gains	(3,741)	437
Accounting Trust Distributions	154	431
LIC Deductions	6	15

Add:

Tax effect of:

Decrease in MV of Investments	5,247	0
Franking Credits	160	117
Foreign Credits	7	2
Net Capital Gains	0	740
Taxable Trust Distributions	1	74
Distributed Foreign Income	36	21

Income Tax on Taxable Income or Loss	453	7,081
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Less credits:

Franking Credits	1,066	782
Foreign Credits	49	15

Proactive Market Investing Pty Ltd Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Current Tax or Refund

(662)

6,284

Proactive Market Investing Pty Ltd Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	(15,195.00)
Less	
Non Taxable Transfer In	42,000.00
LIC Deductions	39.00
Realised Accounting Capital Gains	(24,940.00)
Accounting Trust Distributions	1,028.00
	<u>18,127.00</u>
Add	
Decrease in MV of investments	34,982.00
Franking Credits	1,066.00
Foreign Credits	49.00
Taxable Trust Distributions	4.00
Distributed Foreign income	242.00
	<u>36,343.00</u>
	(2.00)
	<u>3,019.00</u>
Taxable Income or Loss	
Income Tax on Taxable Income or Loss	452.85
Less	
Franking Credits	1,066.23
Foreign Credits	48.67
CURRENT TAX OR REFUND	<u>(662.05)</u>
Supervisory Levy	259.00
AMOUNT DUE OR REFUNDABLE	<u>(403.05)</u>

Proactive Market Investing Pty Ltd Superannuation Fund

Proactive Market Investing Pty Ltd ACN: 639434987

Trustees Declaration

The directors of the trustee company have determined that the fund is not a reporting entity and that the special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2022 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2022.

Signed in accordance with a resolution of the directors of the trustee company by:

.....
Anthony Faralla
Proactive Market Investing Pty Ltd
Director

.....
Katheryn Fusca
Proactive Market Investing Pty Ltd
Director

Dated this day of

Proactive Market Investing Pty Ltd Superannuation Fund

Compilation Report

We have compiled the accompanying special purpose financial statements of the Proactive Market Investing Pty Ltd Superannuation Fund which comprise the statement of financial position as at 30 June 2022 the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee

The Trustee of Proactive Market Investing Pty Ltd Superannuation Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustee, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors of the trustee company who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Joseph Hoang

of

ProPlus Super Pty Ltd
PO Box 1839
BROADBEACH QLD 4218

Signed:

Dated:

Proactive Market Investing Pty Ltd Superannuation Fund
Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
Cash/Bank Accounts									
	Cash at Bank - Macquarie CMA	464.070000	464.07	464.07	464.07			0.36 %	
			464.07		464.07			0.36 %	
Shares in Listed Companies (Australian)									
AFI.AX	Australian Foundation Investment Company Limited	2,730.00	7.510000	20,502.30	5.76	15,717.45	4,784.85	30.44 %	16.06 %
BHP.AX	BHP Group Limited	130.00	41.250000	5,362.50	38.03	4,944.35	418.15	8.46 %	4.20 %
SQ2.AX	Block Inc.	135.00	90.500000	12,217.50	199.95	26,992.75	(14,775.25)	(54.74) %	9.57 %
CBA.AX	Commonwealth Bank Of Australia.	215.00	90.380000	19,431.70	97.68	21,000.35	(1,568.65)	(7.47) %	15.22 %
CSL.AX	CSL Limited	104.00	269.060000	27,982.24	280.00	29,119.55	(1,137.31)	(3.91) %	21.92 %
WDS.AX	Woodside Energy Group Ltd	23.00	31.840000	732.32	29.76	684.48	47.84	6.99 %	0.57 %
ZIP.AX	Ziptel Limited	3,700.00	0.440000	1,628.00	0.54	1,999.45	(371.45)	(18.58) %	1.28 %
			87,856.56		100,458.38	(12,601.82)	(12.54) %	68.83 %	
Units in Listed Unit Trusts (Australian)									
ACDC.AX	Etfs Battery Tech & Lithium Etf	85.00	75.900000	6,451.50	96.83	8,230.95	(1,779.45)	(21.62) %	5.05 %
FANG.AX	Etfs Fang+ Etf	1,000.00	11.850000	11,850.00	18.42	18,422.08	(6,572.08)	(35.68) %	9.28 %
QUAL.AX	VanEck Vectors MSCI World Ex Australia Quality ETF	345.00	35.220000	12,150.90	40.54	13,987.10	(1,836.20)	(13.13) %	9.52 %
VGS.AX	Vanguard MSCI Index International Shares ETF	100.00	88.610000	8,861.00	100.83	10,082.95	(1,221.95)	(12.12) %	6.94 %
			39,313.40		50,723.08	(11,409.68)	(22.49) %	30.80 %	
			127,634.03		151,645.53	(24,011.50)	(15.83) %	100.00 %	

Proactive Market Investing Pty Ltd Superannuation Fund

Investment Income Report

As at 30 June 2022

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments	
Bank Accounts													
Cash at Bank - Macquarie CMA	0.08			0.08	0.00	0.00	0.00	0.08			0.00	0.00	
	0.08			0.08	0.00	0.00	0.00	0.08			0.00	0.00	
Shares in Listed Companies (Australian)													
AFI.AX	Australian Foundation Investment Company Limited	655.20	655.20	0.00		280.80		936.00		39.00			
BHP.AX	BHP Group Limited	954.95	954.95	0.00		409.27		1,364.22		0.00			
CBA.AX	Commonwealth Bank Of Australia.	706.25	706.25	0.00		302.68		1,008.93		0.00			
CSL.AX	CSL Limited	313.30	16.53	296.77		7.08		320.38		0.00			
WBC.AX	Westpac Banking Corporation	150.00	150.00	0.00		64.29		214.29		0.00			
		2,779.70	2,482.93	296.77		1,064.12		3,843.82		39.00			
Units in Listed Unit Trusts (Australian)													
ACDC.AX	Etf's Battery Tech & Lithium Etf	64.46	2.94	0.00	0.00	2.11	28.79	10.45	44.29	0.00	0.00	34.06	0.00
FANG.AX	Etf's Fang+ Etf	686.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	648.08	38.29
QUAL.AX	VanEck Vectors MSCI World Ex Australia Quality ETF	138.00	0.00	0.00	0.00	0.00	101.68	19.67	121.35	0.00	0.00	16.63	19.67
VGS.AX	Vanguard MSCI Index International Shares ETF	138.72	0.00	0.00	1.18	0.00	111.28	18.55	131.01	0.00	0.00	45.15	(18.89)
		1,027.55	2.94	0.00	1.18	2.11	241.75	48.67	296.65	0.00	0.00	743.92	39.07
		3,807.33	2,485.87	296.77	1.26	1,066.23	241.75	4,140.55	0.00	39.00	743.92	39.07	
Assessable Income (Excl. Capital Gains)		4,140.55											
Net Capital Gain		711.72											
Total Assessable Income		4,852.27											

* 1 Includes foreign credits from foreign capital gains.

* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

Proactive Market Investing Pty Ltd Superannuation Fund
Realised Capital Gains Report

For The Period 01 July 2021 - 30 June 2022

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Shares in Listed Companies (Australian)												
A2M.AX - The A2 Milk Company Limited												
03/06/2021	01/10/2021	380.00	2,174.55	2,275.74	101.19	2,174.55	2,174.55	0.00	0.00	0.00	101.19	0.00
27/05/2021	01/10/2021	560.00	3,015.95	3,353.71	337.76	3,015.95	3,015.95	0.00	0.00	0.00	337.76	0.00
29/10/2021	20/12/2021	1,650.00	10,084.95	9,088.05	(996.90)	10,084.95	10,084.95	0.00	0.00	0.00	0.00	(996.90)
		2,590.00	15,275.45	14,717.50	(557.95)	15,275.45	15,275.45	0.00	0.00	0.00	438.95	(996.90)
BET.AX - Betmakers Technology Group Ltd												
21/07/2021	31/08/2021	4,595.00	4,017.60	5,126.45	1,108.85	4,017.60	4,017.60	0.00	0.00	0.00	1,108.85	0.00
		4,595.00	4,017.60	5,126.45	1,108.85	4,017.60	4,017.60	0.00	0.00	0.00	1,108.85	0.00
BRN.AX - Brainchip Holdings Ltd												
17/01/2022	18/01/2022	5,300.00	6,909.95	8,513.05	1,603.10	6,909.95	6,909.95	0.00	0.00	0.00	1,603.10	0.00
		5,300.00	6,909.95	8,513.05	1,603.10	6,909.95	6,909.95	0.00	0.00	0.00	1,603.10	0.00
CWN.AX - Crown Resorts Limited												
12/05/2021	25/03/2022	775.00	10,079.45	9,621.05	(458.40)	10,079.45	10,079.45	0.00	0.00	0.00	0.00	(458.40)
		775.00	10,079.45	9,621.05	(458.40)	10,079.45	10,079.45	0.00	0.00	0.00	0.00	(458.40)
EML.AX - EML Payments Limited												
01/10/2021	13/04/2022	1,480.00	5,584.75	4,079.65	(1,505.10)	5,584.75	5,584.75	0.00	0.00	0.00	0.00	(1,505.10)
		1,480.00	5,584.75	4,079.65	(1,505.10)	5,584.75	5,584.75	0.00	0.00	0.00	0.00	(1,505.10)
KGN.AX - Kogan.com Ltd												
06/08/2021	21/10/2021	1,580.00	17,005.38	17,106.64	101.26	17,005.38	17,005.38	0.00	0.00	0.00	101.26	0.00
		1,580.00	17,005.38	17,106.64	101.26	17,005.38	17,005.38	0.00	0.00	0.00	101.26	0.00

Proactive Market Investing Pty Ltd Superannuation Fund
Realised Capital Gains Report

For The Period 01 July 2021 - 30 June 2022

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Shares in Listed Companies (Australian)												
LKE.AX - Lake Resources N.I.												
13/04/2022	24/06/2022	2,195.00	4,541.65	1,801.90	(2,739.75)	4,541.65	4,541.65	0.00	0.00	0.00	0.00	(2,739.75)
		2,195.00	4,541.65	1,801.90	(2,739.75)	4,541.65	4,541.65	0.00	0.00	0.00	0.00	(2,739.75)
MFG.AX - Magellan Financial Group Limited												
27/10/2021	22/12/2021	270.00	9,737.25	5,790.45	(3,946.80)	9,737.25	9,737.25	0.00	0.00	0.00	0.00	(3,946.80)
		270.00	9,737.25	5,790.45	(3,946.80)	9,737.25	9,737.25	0.00	0.00	0.00	0.00	(3,946.80)
NXL.AX - Nuix Limited												
29/06/2021	05/08/2021	6,000.00	15,019.95	15,280.05	260.10	15,019.95	15,019.95	0.00	0.00	0.00	260.10	0.00
		6,000.00	15,019.95	15,280.05	260.10	15,019.95	15,019.95	0.00	0.00	0.00	260.10	0.00
PBH.AX - Pointsbet Holdings Limited												
08/04/2021	13/07/2021	910.00	12,150.25	11,260.02	(890.23)	12,150.25	12,150.25	0.00	0.00	0.00	0.00	(890.23)
07/04/2021	13/07/2021	310.00	4,018.95	3,835.83	(183.12)	4,018.95	4,018.95	0.00	0.00	0.00	0.00	(183.12)
01/11/2021	17/01/2022	640.00	6,016.75	4,116.60	(1,900.15)	6,016.75	6,016.75	0.00	0.00	0.00	0.00	(1,900.15)
01/09/2021	17/01/2022	480.00	4,915.95	3,087.45	(1,828.50)	4,915.95	4,915.95	0.00	0.00	0.00	0.00	(1,828.50)
		2,340.00	27,101.90	22,299.90	(4,802.00)	27,101.90	27,101.90	0.00	0.00	0.00	0.00	(4,802.00)
PLS.AX - Pilbara Minerals Limited												
23/12/2021	04/01/2022	2,650.00	6,618.45	8,566.05	1,947.60	6,618.45	6,618.45	0.00	0.00	0.00	1,947.60	0.00
		2,650.00	6,618.45	8,566.05	1,947.60	6,618.45	6,618.45	0.00	0.00	0.00	1,947.60	0.00
WBC.AX - Westpac Banking Corporation												
04/11/2021	23/02/2022	250.00	5,819.95	5,955.05	135.10	5,819.95	5,819.95	0.00	0.00	0.00	135.10	0.00

Proactive Market Investing Pty Ltd Superannuation Fund
Realised Capital Gains Report

For The Period 01 July 2021 - 30 June 2022

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Shares in Listed Companies (Australian)												
		250.00	5,819.95	5,955.05	135.10	5,819.95	5,819.95	0.00	0.00	0.00	135.10	0.00
WPL.AX - Woodside Petroleum Limited												
23/02/2021	29/07/2021	490.00	12,015.15	10,956.05	(1,059.10)	12,015.15	12,015.15	0.00	0.00	0.00	0.00	(1,059.10)
		490.00	12,015.15	10,956.05	(1,059.10)	12,015.15	12,015.15	0.00	0.00	0.00	0.00	(1,059.10)
Z1P.AX - Zip Co Limited												
06/09/2021	21/10/2021	4,296.00	29,677.97	29,907.18	229.21	29,677.97	29,677.97	0.00	0.00	0.00	229.21	0.00
20/12/2021	17/01/2022	2,000.00	9,079.95	7,990.40	(1,089.55)	9,079.95	9,079.95	0.00	0.00	0.00	0.00	(1,089.55)
06/09/2021	17/01/2022	484.00	3,343.61	1,933.68	(1,409.93)	3,343.61	3,343.61	0.00	0.00	0.00	0.00	(1,409.93)
29/07/2021	17/01/2022	1,450.00	9,952.45	5,793.04	(4,159.41)	9,952.45	9,952.45	0.00	0.00	0.00	0.00	(4,159.41)
20/01/2021	17/01/2022	2,646.00	14,000.00	10,571.30	(3,428.70)	14,000.00	14,000.00	0.00	0.00	0.00	0.00	(3,428.70)
13/11/2020	17/01/2022	200.00	1,203.07	799.04	(404.03)	1,203.07	1,203.07	0.00	0.00	0.00	0.00	(404.03)
		11,076.00	67,257.05	56,994.64	(10,262.41)	67,257.05	67,257.05	0.00	0.00	0.00	229.21	(10,491.62)
ZIP.AX - Ziptel Limited												
07/04/2022	04/05/2022	4,350.00	7,132.20	4,663.58	(2,468.62)	7,132.20	7,132.20	0.00	0.00	0.00	0.00	(2,468.62)
21/01/2022	04/05/2022	2,500.00	9,019.95	2,680.22	(6,339.73)	9,019.95	9,019.95	0.00	0.00	0.00	0.00	(6,339.73)
		6,850.00	16,152.15	7,343.80	(8,808.35)	16,152.15	16,152.15	0.00	0.00	0.00	0.00	(8,808.35)
		48,441.00	223,136.08	194,152.23	(28,983.85)	223,136.08	223,136.08	0.00	0.00	0.00	5,824.17	(34,808.02)
Units in Listed Unit Trusts (Australian)												
ACDC.AX - Efs Battery Tech & Lithium Etf												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.68	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.68	0.00	0.00

Proactive Market Investing Pty Ltd Superannuation Fund
Realised Capital Gains Report

For The Period 01 July 2021 - 30 June 2022

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Units in Listed Unit Trusts (Australian)												
FANG.AX - Efs Fang+ Etf												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	648.08	216.03	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	648.08	216.03	0.00
QUAL.AX - VanEck Vectors MSCI World Ex Australia Quality ETF												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.64	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.64	0.00	0.00
STW.AX - Spdr S&p/asx 200 Fund												
13/05/2020	22/07/2021	245.00	12,363.77	16,407.30	4,043.53	12,350.86	12,350.86	0.00	0.00	4,056.44	0.00	0.00
		245.00	12,363.77	16,407.30	4,043.53	12,350.86	12,350.86	0.00	0.00	4,056.44	0.00	0.00
VGS.AX - Vanguard MSCI Index International Shares ETF												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45.15	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45.15	0.00	0.00
		245.00	12,363.77	16,407.30	4,043.53	12,350.86	12,350.86	0.00	0.00	4,799.99	216.03	0.00
		48,686.00	235,499.85	210,559.53	(24,940.32)	235,486.94	235,486.94	0.00	0.00	4,799.99	6,040.20	(34,808.02)

Proactive Market Investing Pty Ltd Superannuation Fund

Members Statement

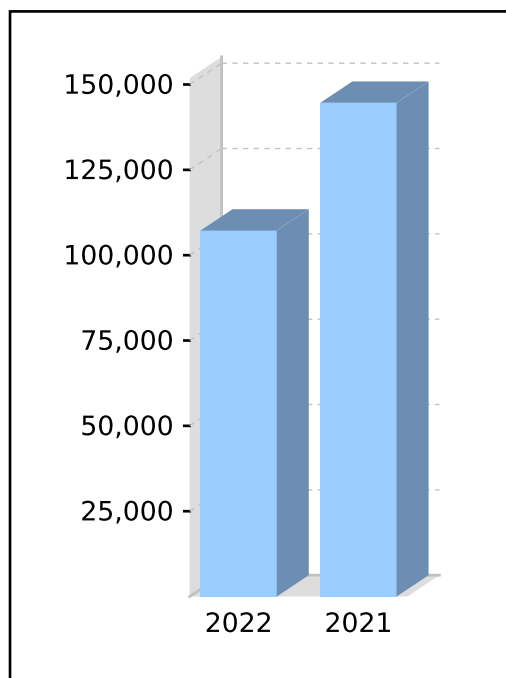
Anthony Domenico Faralla
 1/135 Beverley Street
 Doncaster East, Victoria, 3109, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	38	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	107,222
Date Joined Fund:	28/02/2020	Total Death Benefit:	107,222
Service Period Start Date:			
Date Left Fund:			
Member Code:	FARANT00001A		
Account Start Date:	28/02/2020		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	107,222
<u>Preservation Components</u>	
Preserved	107,222
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	107,222
Investment Earnings Rate	-31%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	144,645	87,007
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		40,500
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In	10,000	10,000
Net Earnings	(46,994)	14,219
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		6,075
Income Tax	429	1,006
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	107,222	144,645

Proactive Market Investing Pty Ltd Superannuation Fund

Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Anthony Domenico Faralla
Director

Katheryn Fusca
Director

Proactive Market Investing Pty Ltd Superannuation Fund

Members Statement

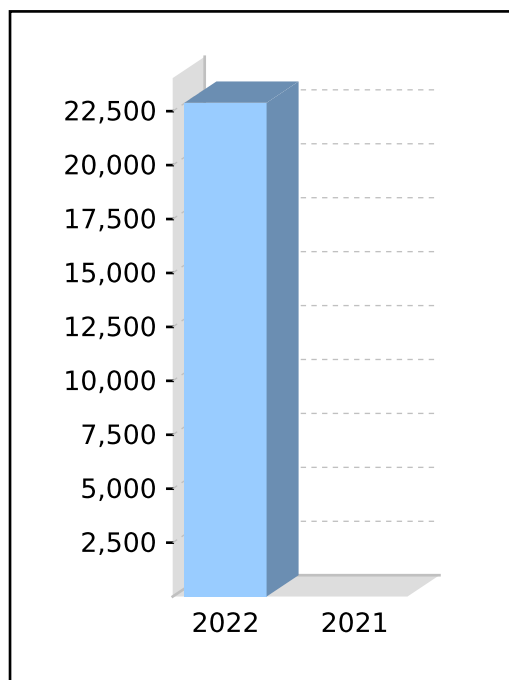
Katheryn Fusca
 1/135 Beverley Street
 Doncaster East, Victoria, 3109, Australia

Your Details

Date of Birth :		Provided	Nominated Beneficiaries:	N/A
Age:		33	Nomination Type:	N/A
Tax File Number:		Provided	Vested Benefits:	22,889
Date Joined Fund:		23/07/2021	Total Death Benefit:	22,889
Service Period Start Date:				
Date Left Fund:				
Member Code:		FUSKAT00001A		
Account Start Date:		23/07/2021		
Account Phase:		Accumulation Phase		
Account Description:		Accumulation		

Your Balance

Total Benefits	22,889
<u>Preservation Components</u>	
Preserved	22,889
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	22,889
Investment Earnings Rate	-32%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021		
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In	32,000	
Net Earnings	(9,087)	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	24	
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	22,889	0

Proactive Market Investing Pty Ltd Superannuation Fund

Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Anthony Domenico Faralla
Director

Katheryn Fusca
Director

Self-managed superannuation fund annual return **2022**

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 2022* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2022* (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 or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S	M	/	T	#		S	T				
---	---	---	---	---	--	---	---	--	--	--	--

- Place X in ALL applicable boxes.

➤ Postal address for annual returns:

Australian Taxation Office
GPO Box 9845
[insert the name and postcode
of your capital city]

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 Tax file number (TFN)

- ❗ 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.

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

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 2022 return? | A No | Yes |
| Is this the first required return for a newly registered SMSF? | B No | Yes |

6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A** Day / Month / Year

Was Part A of the audit report qualified? **B** No Yes

Was Part B of the audit report qualified? **C** No Yes

If Part B of 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.

8 Status of SMSF Australian superannuation fund **A** No Yes Fund benefit structure **B** 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** \$

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.

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 2022*.

Have you applied an exemption or rollover?

M No Yes

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		Loss
D1 \$	Net foreign income	D \$

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

Number

Transfers from foreign funds **F** \$

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

Loss

Calculation of assessable contributions

Assessable employer contributions

R1 \$

plus Assessable personal contributions

R2 \$

plus **No-TFN-quoted contributions

R3 \$

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

R6 \$

Gross distribution from partnerships **I** \$

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$

Code

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** \$

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

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

Code

#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** \$
(Sum of labels **A** to **U**)

Loss

Exempt current pension income **Y** \$

TOTAL ASSESSABLE INCOME (**W** less **Y**) **V** \$

Loss

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	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 \$
SMSF auditor fee	H1 \$		H2 \$
Investment expenses	I1 \$		I2 \$
Management and administration expenses	J1 \$		J2 \$
Forestry managed investment scheme expense	U1 \$		U2 \$
Other amounts	L1 \$	Code	L2 \$
Tax losses deducted	M1 \$		

TOTAL DEDUCTIONS
N \$
(Total **A1** to **M1**)

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

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

TOTAL SMSF EXPENSES
Z \$
(**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 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 2022* on how to complete the calculation statement.

#Taxable income **A \$** *(an amount must be included even if it is zero)*

#Tax on taxable income **T1 \$** *(an amount must be included even if it is zero)*

#Tax on no-TFN-quoted contributions **J \$** *(an amount must be included even if it is zero)*

Gross tax **B \$**
(T1 plus J)

Foreign income tax offset C1 \$	
Rebates and tax offsets C2 \$	Non-refundable non-carry forward tax offsets C \$
	<i>(C1 plus C2)</i>

SUBTOTAL 1
T2 \$
(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset D1 \$	
Early stage venture capital limited partnership tax offset carried forward from previous year D2 \$	Non-refundable carry forward tax offsets D \$
Early stage investor tax offset D3 \$	<i>(D1 plus D2 plus D3 plus D4)</i>
Early stage investor tax offset carried forward from previous year D4 \$	

SUBTOTAL 2
T3 \$
(T2 less D – cannot be less than zero)

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

#TAX PAYABLE **T5 \$**
(T3 less E – cannot be less than zero)

Section 102AAM interest charge
G \$

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

#Tax offset refunds (Remainder of refundable tax offsets)	I \$	<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 \$**

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$	<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 2022*.

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

Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Day Month Year

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

I Refer to instructions for completing these labels.

A \$ 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 \$

H \$ Proceeds from primary residence disposal

H1 Receipt date Day / Month / Year

I \$ Assessable foreign superannuation fund amount

J \$ Non-assessable foreign superannuation fund amount

K \$ Transfer from reserve: assessable amount

L \$ Transfer from reserve: non-assessable amount

M \$ 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

S1 \$

Retirement phase account balance - Non CDBIS

S2 \$

Retirement phase account balance - CDBIS

S3 \$

TRIS Count

CLOSING ACCOUNT BALANCE S \$

(**S1** plus **S2** plus **S3**)

O \$ Allocated earnings or losses Loss

P \$ Inward rollovers and transfers

Q \$ Outward rollovers and transfers

R1 \$ Lump Sum payments Code

R2 \$ Income stream payments Code

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

MEMBER 2

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.

- | | |
|--|--|
| <p>A \$ Employer contributions</p> <p>ABN of principal employer</p> <p>A1 Personal contributions</p> <p>B \$ CGT small business retirement exemption</p> <p>C \$ CGT small business 15-year exemption amount</p> <p>D \$ Personal injury election</p> <p>E \$ Spouse and child contributions</p> <p>F \$ Other third party contributions</p> <p>G \$</p> | <p>H \$ Proceeds from primary residence disposal</p> <p>H1 Receipt date Day / Month / Year</p> <p>I \$ Assessable foreign superannuation fund amount</p> <p>J \$ Non-assessable foreign superannuation fund amount</p> <p>K \$ Transfer from reserve: assessable amount</p> <p>L \$ Transfer from reserve: non-assessable amount</p> <p>M \$ Contributions from non-complying funds and previously non-complying funds</p> <p>T \$ Any other contributions (including Super Co-contributions and Low Income Super Amounts)</p> |
|--|--|

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

Other transactions

<p>S1 \$ Accumulation phase account balance</p> <p>S2 \$ Retirement phase account balance – Non CDBIS</p> <p>S3 \$ Retirement phase account balance – CDBIS</p>	<p>O \$ Allocated earnings or losses Loss</p> <p>P \$ Inward rollovers and transfers</p> <p>Q \$ Outward rollovers and transfers</p> <p>R1 \$ Lump Sum payments Code</p> <p>R2 \$ Income stream payments Code</p>
<p style="text-align: center;">CLOSING ACCOUNT BALANCE S \$ (S1 plus S2 plus S3)</p>	

TRIS Count

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 \$**

Unlisted trusts **B \$**

Insurance policy **C \$**

Other managed investments **D \$**

15b Australian direct investments

Cash and term deposits **E \$**

Limited recourse borrowing arrangements	Debt securities F \$
Australian residential real property	Loans G \$
J1 \$	Listed shares H \$
Australian non-residential real property	Unlisted shares I \$
J2 \$	Limited recourse borrowing arrangements J \$
Overseas real property	Non-residential real property K \$
J3 \$	Residential real property L \$
Australian shares	Collectables and personal use assets M \$
J4 \$	Other assets O \$
Overseas shares	
J5 \$	
Other	
J6 \$	
Property count	
J7	

15c Other investments

Crypto-Currency **N \$**

15d Overseas direct investments

Overseas shares **P \$**

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

Overseas residential real property **R \$**

Overseas managed investments **S \$**

Other overseas assets **T \$**

TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$ (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 **B** \$

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

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements V1 \$	
Permissible temporary borrowings V2 \$	
Other borrowings V3 \$	
	Borrowings V \$
Total member closing account balances (total of all CLOSING 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)

Total TOFA gains **H** \$

Total TOFA losses **I** \$

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 2021–22 income year, write **2022**). **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 2022*. **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 2022* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2022*. **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 leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

I declare that, 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 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

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return **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 2022* 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

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

Capital gains tax (CGT) schedule

2022

When completing this form

- Print clearly, using a black or dark blue pen only.
- Use BLOCK LETTERS and print one character in each box.

S	M	I	T	H		S	T												
---	---	---	---	---	--	---	---	--	--	--	--	--	--	--	--	--	--	--	--

- Do not use correction fluid or covering stickers.
- Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2022* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

- ❗ We are authorised by law to request your TFN. You do not have to quote your TFN. However, if you don't it could increase the chance of delay or error in processing your form.

Australian business number (ABN)

Taxpayer's name

1 Current year capital gains and capital losses

	Capital gain		Capital loss
Shares in companies listed on an Australian securities exchange	A \$		K \$
Other shares	B \$		L \$
Units in unit trusts listed on an Australian securities exchange	C \$		M \$
Other units	D \$		N \$
Real estate situated in Australia	E \$		O \$
Other real estate	F \$		P \$
Amount of capital gains from a trust (including a managed fund)	G \$		
Collectables	H \$		Q \$
Other CGT assets and any other CGT events	I \$		R \$
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$		
Total current year capital gains	J \$		

Add the amounts at labels **K** to **R** and write the total in item 2 label **A – Total current year capital losses**.

2 Capital lossesTotal current year capital losses **A \$**Total current year capital losses applied **B \$**Total prior year net capital losses applied **C \$**Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or
permanent establishment of a foreign financial entity) **D \$**Total capital losses applied **E \$**Add amounts at **B**, **C** and **D**.

3 Unapplied net capital losses carried forwardNet capital losses from collectables carried forward to later income years **A \$**Other net capital losses carried forward to later income years **B \$**Add amounts at **A** and **B** and transfer the total
to label **V – Net capital losses carried forward
to later income years** on your tax return.

4 CGT discountTotal CGT discount applied **A \$**

5 CGT concessions for small businessSmall business active asset reduction **A \$**Small business retirement exemption **B \$**Small business rollover **C \$**Total small business concessions applied **D \$**

6 Net capital gainNet capital gain **A \$****1J less 2E less 4A less 5D** (cannot be less than
zero). Transfer the amount at **A** to label **A – Net
capital gain** on your tax return.

7 Earnout arrangements

Are you a party to an earnout arrangement? **A** Yes, as a buyer **Yes, as a seller** **No**
(Print in the appropriate box.)

! If you are a party to more than one earnout arrangement, copy and attach a separate sheet to this schedule providing the details requested here for each additional earnout arrangement.

How many years does the earnout arrangement run for? **B**

What year of that arrangement are you in? **C**

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$ / ^{LOSS}

! **Request for amendment**

If you received or provided a financial benefit under a look-through earnout right created in an earlier income year and you wish to seek an amendment to that earlier income year, complete the following:

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$ / ^{LOSS}

8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A** \$ / ^{CODE}

Capital gains disregarded by a foreign resident **B** \$

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$

Capital gains disregarded as a result of an inter-company asset rollover **D** \$

Capital gains disregarded by a demerging entity **E** \$

Taxpayer's declaration

! 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

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

Signature

Date

Day

Month

Year

/ /

Contact name

Daytime contact number (include area code)

Losses schedule

2022

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2022 tax return. Superannuation funds should complete and attach this schedule to their 2022 tax return.

Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Print one letter or number in each box. Do not use correction fluid or tape.

Place in all applicable boxes.

Refer to *Losses schedule instructions 2022*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

Name of entity

Australian business number

Part A – Losses carried forward to the 2022–23 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss	
2021–22	B
2020–21	C
2019–20	D
2018–19	E
2017–18	F
2016–17 and earlier income years	G
Total	U

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	
2021–22	H
2020–21	I
2019–20	J
2018–19	K
2017–18	L
2016–17 and earlier income years	M
Total	V

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 2021–22 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 2021–22 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			
2021–22	A	Yes	No
2020–21	B	Yes	No
2019–20	C	Yes	No
2018–19	D	Yes	No
2017–18	E	Yes	No
2016–17 and earlier income years	F	Yes	No

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 losses

Tax losses	G
Net capital losses	H

3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years – excludes film losses

Tax losses	I
Net capital losses	J

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

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

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

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

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

Part D – Life insurance companies

- Complying superannuation class tax losses carried forward to later income years **P**
- Complying superannuation net capital losses carried forward to later income years **Q**

Part E – Controlled foreign company losses

- Current year CFC losses **M**
- CFC losses deducted **N**
- CFC losses carried forward **O**

Part F – Tax losses reconciliation statement

- Balance of tax losses brought forward from the prior income year **A**
- ADD** Uplift of tax losses of designated infrastructure project entities **B**
- SUBTRACT** Net forgiven amount of debt **C**
- ADD** Tax loss incurred (if any) during current year **D**
- ADD** Tax loss amount from conversion of excess franking offsets **E**
- SUBTRACT** Net exempt income **F**
- SUBTRACT** Tax losses forgone **G**
- SUBTRACT** Tax losses deducted **H**
- 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**
- Total tax losses carried forward to later income years **J**

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.

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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)