

Electronic Lodgment Declaration (SMSF)

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel.

It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

Privacy

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

Taxation law authorises the ATO to collect information and disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For information about privacy go to ato.gov.au/privacy

The Australian Business Register

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

Please refer to the privacy statement on the Australian Business Register (ABR) website (www.abr.gov.au) for further information - it outlines our commitment to safeguarding your details.

Electronic funds transfer - direct debit

Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

Tax File Number	Name of Fund	Year
Provided	M & K Hetherington Superannuation Fund	2018

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:

- All the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct; and
- I authorise the agent to lodge this tax return.

Signature of Partner, Trustee, or Director

M & K Hetherington

Date

11/13/18

ELECTRONIC FUNDS TRANSFER CONSENT

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through an approved ATO electronic channel.

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

Important: Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

Account Name M & K Hetherington Superannuation

Account Number 484799 600749087

Client Reference HETH0001

I authorise the refund to be deposited directly to the specified account

Signature

M & K Hetherington

Date

11/13/18

Tax Agent's Declaration

I declare that:

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

Agent's signature	<input type="text"/>	Date	<input type="text" value="/ /"/>
Contact name	<input type="text" value="Taneile White"/>	Client Reference	<input type="text" value="HETH0001"/>
Agent's Phone Number	<input type="text" value="0732529477"/>	Tax Agent Number	<input type="text" value="25454874"/>

Self-managed superannuation fund annual return

2018

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 2018* (NAT 71287).

- The *Self-managed superannuation fund annual return instructions 2018* (NAT 71606) (the instructions) can assist you to complete this annual return.

To complete this annual return

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

S M I T H S T

- Place in ALL applicable boxes.

Section A: Fund information

1 Tax file number (TFN)

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

- The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the Declaration.

2 Name of self-managed superannuation fund (SMSF)

M & K Hetherington Superannuation Fund

3 Australian business number (ABN) (if applicable)

4 Current postal address

Bimbimbi

840 Littleton Road

Suburb/town

Thallon

State/territory

QLD

Postcode

4497

5 Annual return status

Is this an amendment to the SMSF's 2018 return?

A No Yes

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

B No Yes

Tax File Number **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** / / Was Part B of the audit report qualified? **B** No Yes If the audit report was qualified, have the reported compliance issues been rectified? **C** 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 Financial institution details for super payments and tax refundsYou 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.)

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.

Tax File Number

- 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 Contribution? **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 / / 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.

Fund's tax file number (TFN)
 Provided

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 CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2018*.

Have you applied an exemption or rollover? **M** No Yes Code

Net capital gain **A** \$ 43,357

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

Gross interest **C** \$ 9,066

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

Gross foreign income **D1** \$ Net foreign income **D** \$ Loss

Australian franking credits from a New Zealand company **E** \$ Number
 Transfers from foreign funds **F** \$ 0

Calculation of assessable contributions
 Assessable employer contributions **R1** \$ 42,000
 plus Assessable personal contributions **R2** \$
 plus **No-TFN-quoted contributions **R3** \$ 0
 (an amount must be included even if it is zero)
 less Transfer of liability to life insurance company or PST **R6** \$

Gross payments where ABN not quoted **H** \$
 Gross distribution from partnerships **I** \$ Loss
 *Unfranked dividend amount **J** \$ 2,489
 *Franked dividend amount **K** \$ 61,573
 *Dividend franking credit **L** \$ 26,388
 *Gross trust distributions **M** \$ Code
Assessable contributions (R1 plus R2 plus R3 less R6) **R** \$ 42,000

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 45% 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 (Sum of labels A to U) **W** \$ 184,873 Loss
 Exempt current pension income **Y** \$
TOTAL ASSESSABLE INCOME (W less Y) **V** \$ 184,873 Loss

Tax File Number Provided

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 \$ <input style="width: 150px;" type="text"/>	A2 \$ <input style="width: 150px;" type="text"/>
Interest expenses overseas B1 \$ <input style="width: 150px;" type="text"/>	B2 \$ <input style="width: 150px;" type="text"/>
Capital works expenditure D1 \$ <input style="width: 150px;" type="text"/>	D2 \$ <input style="width: 150px;" type="text"/>
Decline in value of depreciating assets E1 \$ <input style="width: 150px;" type="text"/>	E2 \$ <input style="width: 150px;" type="text"/>
Insurance premiums – members F1 \$ <input style="width: 150px;" type="text"/>	F2 \$ <input style="width: 150px;" type="text"/>
Death benefit increase G1 \$ <input style="width: 150px;" type="text"/>	
SMSF auditor fee H1 \$ <input style="width: 150px;" type="text" value="305"/>	H2 \$ <input style="width: 150px;" type="text"/>
Investment expenses I1 \$ <input style="width: 150px;" type="text"/>	I2 \$ <input style="width: 150px;" type="text"/>
Management and administration expenses J1 \$ <input style="width: 150px;" type="text" value="2,036"/>	J2 \$ <input style="width: 150px;" type="text"/>
Forestry managed investment scheme expense U1 \$ <input style="width: 150px;" type="text"/>	U2 \$ <input style="width: 150px;" type="text"/>
Other amounts L1 \$ <input style="width: 150px;" type="text"/> Code <input style="width: 20px;" type="text"/>	L2 \$ <input style="width: 150px;" type="text" value="3,194"/> Code <input style="width: 20px;" type="text" value="0"/>
Tax losses deducted M1 \$ <input style="width: 150px;" type="text"/>	
TOTAL DEDUCTIONS N \$ <input style="width: 100px;" type="text" value="2,341"/> <small>(Total A1 to M1)</small>	TOTAL NON-DEDUCTIBLE EXPENSES Y \$ <input style="width: 100px;" type="text" value="3,194"/> <small>(Total A2 to L2)</small>
*TAXABLE INCOME OR LOSS Loss <input style="width: 20px;" type="text"/> O \$ <input style="width: 100px;" type="text" value="182,532"/> <small>(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)</small>	TOTAL SMSF EXPENSES Z \$ <input style="width: 100px;" type="text" value="5,535"/> <small>(N plus Y)</small>

*This is a mandatory label.

Tax File Number Provided

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 2018* on how to complete the calculation statement.

*Taxable income	A \$	182,532
		(an amount must be included even if it is zero)
*Tax on taxable income	T1 \$	27,379.80
		(an amount must be included even if it is zero)
*Tax on no-TFN-quoted contributions	J \$	0.00
		(an amount must be included even if it is zero)
Gross tax	B \$	27,379.80
		(T1 plus J)

Foreign income tax offset	C1 \$	
Rebates and tax offsets	C2 \$	
		C \$
		(C1 plus C2)

SUBTOTAL 1

T2 \$ 27,379.80

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset	D1 \$	0.00
Early stage venture capital limited partnership tax offset carried forward from previous year	D2 \$	0.00
Early stage investor tax offset	D3 \$	0.00
Early stage investor tax offset carried forward from previous year	D4 \$	0.00
		D \$
		(D1 plus D2 plus D3 plus D4)
		SUBTOTAL 2
		T3 \$ 27,379.80
		(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset	E1 \$	26,388.53
No-TFN tax offset	E2 \$	
National rental affordability scheme tax offset	E3 \$	
Exploration credit tax offset	E4 \$	0.00
		E \$
		26,388.53
		(E1 plus E2 plus E3 plus E4)

***TAX PAYABLE T5 \$** 991.27

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$

Fund's tax file number (TFN)

Provided

H1	Credit for interest on early payments – amount of interest	\$	
H2	Credit for tax withheld – foreign resident withholding (excluding capital gains)	\$	
H3	Credit for tax withheld – where ABN or TFN not quoted (non-individual)	\$	
H5	Credit for TFN amounts withheld from payments from closely held trusts	\$	0.00
H6	Credit for interest on no-TFN tax offset	\$	
H8	Credit for foreign resident capital gains withholding amounts	\$	0.00
Eligible credits		H	\$
		(H1 plus H2 plus H3 plus H5 plus H6 plus H8)	

*Tax offset refunds (Remainder of refundable tax offsets)	I	\$	0.00
<i>(unused amount from label E – an amount must be included even if it is zero)</i>			

PAYG instalments raised	K	\$	830.00
Supervisory levy	L	\$	259.00
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	\$	420.27
<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

14 If total loss is greater than \$100,000, complete and attach a *Losses schedule 2018*.

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

Tax File Number

Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Member's TFN Date of birth Day / Month / Year

Contributions

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

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

TOTAL CONTRIBUTIONS N \$

Other transactions

S1 \$ Accumulation phase account balance

S2 \$ Retirement phase account balance - Non CDBIS

S3 \$ Retirement phase account balance - CDBIS

Allocated earnings or losses **O** \$

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payment **R1** \$

Income stream payment **R2** \$

Loss

Code

Code

TRIS Count

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Fund's tax file number (TFN)

Provided

MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name
Hetherington

First given name
Kerry

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

Date of birth Day: 04 / Month: 09 / Year: 1964

Contributions

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$ 1,008,429.44

- Employer contributions **A** \$ 21,000.00
- 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** \$
- Assessable foreign superannuation fund amount **I** \$
- Non-assessable foreign superannuation fund amount **J** \$
- Transfer from reserve: assessable amount **K** \$
- Transfer from reserve: non-assessable amount **L** \$
- Contributions from non-complying funds and previously non-complying funds **T** \$
- Any other contributions (including Super Co-contributions and Low Income Super Contributions) **M** \$
- TOTAL CONTRIBUTIONS N** \$ 21,000.00

Other transactions

Accumulation phase account balance **S1** \$ 1,214,775.49

Retirement phase account balance - Non CDBIS **S2** \$ 0.00

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

- Allocated earnings or losses **O** \$ 185,346.05
- Inward rollovers and transfers **P** \$
- Outward rollovers and transfers **Q** \$
- Lump Sum payment **R1** \$
- Income stream payment **R2** \$

Loss

Code

Code

0 TRIS Count CLOSING ACCOUNT BALANCE **S** \$ 1,214,775.49
(S1 plus S2 plus S3)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Tax File Number Provided

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

<p>Limited recourse borrowing arrangements</p> <p>Australian residential real property J1 \$ <input type="text"/></p> <p>Australian non-residential real property J2 \$ <input type="text"/></p> <p>Overseas real property J3 \$ <input type="text"/></p> <p>Australian shares J4 \$ <input type="text"/></p> <p>Overseas shares J5 \$ <input type="text"/></p> <p>Other J6 \$ <input type="text"/></p>	<p>Cash and term deposits E \$ <input type="text" value="784,217"/></p> <p>Debt securities F \$ <input type="text"/></p> <p>Loans G \$ <input type="text"/></p> <p>Listed shares H \$ <input type="text" value="1,859,274"/></p> <p>Unlisted shares I \$ <input type="text"/></p> <p>Limited recourse borrowing arrangements J \$ <input type="text"/></p> <p>Non-residential real property K \$ <input type="text"/></p> <p>Residential real property L \$ <input type="text"/></p> <p>Collectables and personal use assets M \$ <input type="text"/></p> <p>Other assets O \$ <input type="text"/></p>
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15c 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)

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? **A** No Yes \$

15e 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

Tax File Number

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	V1 \$ <input type="text"/>	
Permissible temporary borrowings	V2 \$ <input type="text"/>	
Other borrowings	V3 \$ <input type="text"/>	
		Borrowings V \$ <input type="text"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)		W \$ <input type="text" value="2,587,073"/>
Reserve accounts		X \$ <input type="text"/>
Other liabilities		Y \$ <input type="text" value="56,418"/>
TOTAL LIABILITIES		Z \$ <input type="text" value="2,643,491"/>

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 2017–18 income year, write **2018**). **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 2018*. **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 2018* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2018*. **D**

Tax File Number **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 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 / /

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 2018* 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 / /

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

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