

# SMSF Tax Return

**2023**

1 Jul 2022—30 Jun 2023

TFN Recorded

**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 the Tax Office's electronic lodgment service (ELS). It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

**Privacy**

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 However, you cannot lodge your tax return electronically if you do not quote your TFN.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 to disclose it to other government agencies. For information about your 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	Name of partnership, trust, fund or entity	Year
TFN Recorded	Jakins Superannuation Fund	2023


I authorise my tax agent to electronically transmit this tax return via the electronic lodgment service.

**Important**

Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

**Declaration - I declare that:**

- the information provided to my registered tax 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   <small>20/12/2023</small>	Date
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**PART B ELECTRONIC FUNDS TRANSFER CONSENT**

This declaration is to be completed when an electronic funds transfer EFT of a refund is requested and the tax return is being lodged through the electronic lodgment service ELS.

This declaration must be signed by the taxpayer 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, including any family tax benefit, will be made to the account specified.

Agent Ref No.	BSB Number	Account Number	Account Name
24956526	066000	10692847	Jakins Superannuation Fund

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

<b>Signature</b>  <small>20/12/2023</small>	<b>Date</b>
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**PART D TAX AGENTS CERTIFICATE (SHARED FACILITIES USERS ONLY)**

Client Ref	Agent Ref No.	Contact Name	Contact No.
	24956526	4You Accounting & Taxation	08 95285863

**Declaration - I declare that:**

- I have prepared this tax return and/or family tax benefit tax claim in accordance with the information supplied by the taxpayer
- I have received a declaration made by the taxpayer that the information provided to me for the preparation of this document is true and correct, and
- I am authorised by the taxpayer to lodge this tax return and any applicable schedules that are attached.

<b>Agent's Signature</b>	<b>Date</b>
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## Section A: Fund information

Period start 01/07/2022

Period end 30/06/2023

**1 TAX FILE NUMBER** TFN Recorded

**2 NAME OF SELF-MANAGED SUPERANNUATION FUND (SMSF)** Jakins Superannuation Fund

**3 AUSTRALIAN BUSINESS NUMBER** 26 767 933 299

**4 CURRENT POSTAL ADDRESS**

Address	Town/City	State	Postcode
PO Box 840	Rockingham	WA	6968

**5 ANNUAL RETURN STATUS**

Is this the first required return for a newly registered SMSF? No

**6 SMSF AUDITOR**

Title Mr

First name Anthony

Family name Boys

SMSF auditor number 100014140

Contact number 13-00283486

Auditor Address	Town/City	State	Postcode
5A Broadway	Glenelg South	SA	5045

Date audit was completed **A** 20/12/2023

Was part A of the audit report qualified? **B** No

Was part B of the audit report qualified? **C** No

**7 ELECTRONIC FUNDS TRANSFER (EFT)**

**A. Fund's financial institution account details**

BSB number 066000

Account number 10692847

Account name Jakins Superannuation Fund

I would like my tax refunds made to this account Yes

**C. Electronic service address alias** BGLSF360

**8 STATUS OF SMSF**

Australian superannuation fund? **A** Yes

Fund benefit structure **B** A

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

## Section B: Income

### 11 INCOME

#### Prior year losses brought forward

Other Net Capital Losses		\$69,645.00
Did you have a CGT event during the year?	<b>G</b>	Yes
Have you applied an exemption or rollover?	<b>M</b>	No
Net capital gain	<b>A</b>	\$0.00

#### Losses carried forward

Other Net Capital Losses		\$68,763.00
Gross interest income	<b>C</b>	\$234.00
Tax file number amounts withheld from gross interest		\$0.00
Transfers from foreign funds income	Number 0 <b>F</b>	
Unfranked dividends	<b>J</b>	\$2,610.00
Franked dividend income amount	<b>K</b>	\$20,436.00
Franking credit	<b>L</b>	\$8,758.00
Gross distribution from trusts income	<b>M</b>	\$564.00
Assessable contributions	(R1 + R2 + R3 less R6) <b>R</b>	\$26,611.00
Assessable employer contributions	<b>R1</b>	\$26,611.00
No-TFN-quoted contributions	<b>R3</b>	\$0.00
<b>Gross income</b>	<b>W</b>	<b>\$59,213.00</b>
<b>Total assessable income</b>	<b>V</b>	<b>\$59,213.00</b>

## Section C: Deductions and non-deductible expenses

### 12 DEDUCTIONS

		Deductions		Non-Deductible Expenses
Insurance premiums – members	<b>F1</b>	\$5,843.00	<b>F2</b>	\$0.00
SMSF auditor fee	<b>H1</b>	\$385.00	<b>H2</b>	\$0.00
Management and administration expenses	<b>J1</b>	\$2,529.00	<b>J2</b>	\$0.00
<b>Totals</b>	<b>N</b>	<b>\$8,757.00</b>	<b>Y</b>	<b>\$0.00</b>
<b>Total SMSF expenses</b>		(N + Y)	<b>Z</b>	<b>\$8,757.00</b>
<b>Taxable income or loss</b>		(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)	<b>O</b>	<b>\$50,456.00</b>

## Section D: Income tax calculation statement

13 CALCULATION STATEMENT		
Taxable income		<b>A</b> \$50,456.00
Tax on taxable income		<b>T1</b> \$7,568.40
Tax on no-TFN-quoted contributions		<b>J</b> \$0.00
Gross tax		<b>B</b> \$7,568.40
<b>Subtotal</b>	<b>(B less C - cannot be less than zero)</b>	<b>T2</b> <b>\$7,568.40</b>
<b>Non-refundable carry forward tax offsets</b>	<b>(D1 + D2 + D3 + D4)</b>	<b>D</b> \$0.00
Early stage venture capital limited partnership tax offset		<b>D1</b> \$0.00
Early stage venture capital limited partnership tax offset carried forward from previous year		<b>D2</b> \$0.00
Early stage investor tax offset		<b>D3</b> \$0.00
Early stage investor tax offset carried forward from previous year		<b>D4</b> \$0.00
<b>Subtotal</b>	<b>(T2 less D - cannot be less than zero)</b>	<b>T3</b> <b>\$7,568.40</b>
<b>REFUNDABLE TAX OFFSETS</b>	<b>(E1 + E2 + E3 + E4)</b>	<b>E</b> \$8,776.71
Complying fund's franking credits tax offset		<b>E1</b> \$8,776.71
Exploration credit tax offset		<b>E4</b> \$0.00
Tax Payable		<b>T5</b> \$0.00
<b>Eligible credits</b>	<b>(H2 + H3 + H5 + H6 + H8)</b>	<b>H</b> \$0.00
Credit for tax withheld - where ABN or TFN not quoted (non-individual)		<b>H3</b> \$0.00
Credit for TFN amounts withheld from payments from closely held trusts		<b>H5</b> \$0.00
Credit for amounts withheld from foreign resident capital gains withholding		<b>H8</b> \$0.00
Tax offset refunds (Remainder of refundable tax offsets)		<b>I</b> \$1,208.31
PAYG instalments raised		<b>K</b> \$2,559.00
Supervisory levy		<b>L</b> \$259.00
Supervisory levy adjustment for wound up funds		<b>M</b> \$0.00
Supervisory levy adjustment for new funds		<b>N</b> \$0.00
<b>Amount refundable</b>		<b>S</b> <b>\$3,508.31</b>

## Section E: Losses

14 LOSSES		
Net capital losses carried forward to later income years		<b>V</b> \$68,763.00

## Section H: Assets and liabilities

15 ASSETS		
15a Australian managed investments		
Listed trusts		<b>A</b> \$34,965.00

**15b Australian direct investments**

Cash and term deposits	<b>E</b>	\$68,799.00
Listed shares	<b>H</b>	\$591,258.00
Other assets	<b>O</b>	\$3,803.00

**15d Overseas direct investments**

<b>Total Australian and overseas assets</b>	<b>U</b>	<b>\$698,825.00</b>
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**16 LIABILITIES**

Total member closing account balances	<b>W</b>	\$698,825.00
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<b>Total liabilities</b>	<b>Z</b>	<b>\$698,825.00</b>
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**Section K: Declarations****PREFERRED TRUSTEE OR DIRECTOR CONTACT DETAILS**

Title	Mrs
First name	Dianne
Other name	Elizabeth
Family name	Jakins
Contact number	04 14970933

**TAX AGENT'S CONTACT DETAILS**

First name	Gibson
Other name	Tax & Accounting Services Pty
Family name	Ltd
Contact number	08 95285863

**Member 1 — Jakins, Paul Douglas (TFN Recorded)**

Account status	Open
Tax File Number	TFN Recorded
<b>INDIVIDUAL NAME</b>	
Title	Mr
Given name	Paul
Other given names	Douglas
Family name	Jakins
Suffix	
Date of birth	22 Nov 1961
Date of death	
<b>CONTRIBUTIONS</b>	
Opening account balance	\$266,092.70
Employer contributions	<b>A</b> \$22,445.54
Principal Employer ABN	<b>A1</b>
Personal contributions	<b>B</b>
CGT small business retirement exemption	<b>C</b>
CGT small business 15 year exemption	<b>D</b>
Personal injury election	<b>E</b>
Spouse and child contributions	<b>F</b>
Other third party contributions	<b>G</b>
Proceeds from primary residence disposal	<b>H</b>
Receipt date	<b>H1</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> <b>\$22,445.54</b>

**OTHER TRANSACTIONS**

Allocated earnings or losses	<b>O</b>	\$58,698.49
Inward rollovers and transfers	<b>P</b>	
Outward rollovers and transfers	<b>Q</b>	
TRIS Count		
Accumulation phase account balance	<b>S1</b>	\$347,236.73
Retirement phase account balance - Non CDBIS	<b>S2</b>	
Retirement phase account balance - CDBIS	<b>S3</b>	
Accumulation phase value	<b>X1</b>	
Retirement phase value	<b>X2</b>	
Outstanding Limited recourse borrowing arrangement	<b>Y</b>	
Lump Sum payment	<b>R1</b>	
Income stream payment	<b>R2</b>	
<b>Closing account balance</b>	<b>S</b>	<b>\$347,236.73</b>



**Member 2 — Jakins, Dianne Elizabeth (TFN Recorded)**

Account status	Open
Tax File Number	TFN Recorded
<b>INDIVIDUAL NAME</b>	
Title	Mrs
Given name	Dianne
Other given names	Elizabeth
Family name	Jakins
Suffix	
Date of birth	3 Jan 1961
Date of death	
<b>CONTRIBUTIONS</b>	
Opening account balance	\$220,322.41
Employer contributions	<b>A</b>
Principal Employer ABN	<b>A1</b>
Personal contributions	<b>B</b>
CGT small business retirement exemption	<b>C</b>
CGT small business 15 year exemption	<b>D</b>
Personal injury election	<b>E</b>
Spouse and child contributions	<b>F</b>
Other third party contributions	<b>G</b>
Proceeds from primary residence disposal	<b>H</b>
Receipt date	<b>H1</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>

**OTHER TRANSACTIONS**

Allocated earnings or losses	<b>O</b>	\$50,638.46
Inward rollovers and transfers	<b>P</b>	
Outward rollovers and transfers	<b>Q</b>	
TRIS Count		
Accumulation phase account balance	<b>S1</b>	\$270,960.87
Retirement phase account balance - Non CDBIS	<b>S2</b>	
Retirement phase account balance - CDBIS	<b>S3</b>	
Accumulation phase value	<b>X1</b>	
Retirement phase value	<b>X2</b>	
Outstanding Limited recourse borrowing arrangement	<b>Y</b>	
Lump Sum payment	<b>R1</b>	
Income stream payment	<b>R2</b>	
<b>Closing account balance</b>	<b>S</b>	<b>\$270,960.87</b>

**Member 3 — Jakins, Kevin Robert (TFN Recorded)**

Account status		Open
Tax File Number		TFN Recorded
<b>INDIVIDUAL NAME</b>		
Title		Mr
Given name		Kevin
Other given names		Robert
Family name		Jakins
Suffix		
Date of birth		16 Sep 1986
Date of death		
<b>CONTRIBUTIONS</b>		
Opening account balance		\$65,774.96
Employer contributions	<b>A</b>	\$4,166.40
Principal Employer ABN	<b>A1</b>	
Personal contributions	<b>B</b>	
CGT small business retirement exemption	<b>C</b>	
CGT small business 15 year exemption	<b>D</b>	
Personal injury election	<b>E</b>	
Spouse and child contributions	<b>F</b>	
Other third party contributions	<b>G</b>	
Proceeds from primary residence disposal	<b>H</b>	
Receipt date	<b>H1</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>	<b>\$4,166.40</b>

**OTHER TRANSACTIONS**

Allocated earnings or losses	<b>O</b>	\$10,686.46
Inward rollovers and transfers	<b>P</b>	
Outward rollovers and transfers	<b>Q</b>	
TRIS Count		
Accumulation phase account balance	<b>S1</b>	\$80,627.82
Retirement phase account balance - Non CDBIS	<b>S2</b>	
Retirement phase account balance - CDBIS	<b>S3</b>	
Accumulation phase value	<b>X1</b>	
Retirement phase value	<b>X2</b>	
Outstanding Limited recourse borrowing arrangement	<b>Y</b>	
Lump Sum payment	<b>R1</b>	
Income stream payment	<b>R2</b>	
<b>Closing account balance</b>	<b>S</b>	<b>\$80,627.82</b>

# Capital Gains Tax Schedule

1 CURRENT YEAR CAPITAL GAINS AND CAPITAL LOSSES	Capital gains	Capital losses
Shares in companies listed on an Australian securities exchange	A \$13,230.00	K \$12,349.00
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 \$0.00	
<b>Total current year</b>	<b>J \$13,230.00</b>	<b>A \$12,349.00</b>
<b>2 CAPITAL LOSSES</b>		
Total current year capital losses applied		B \$12,349.00
Total prior year net capital losses applied		C \$881.00
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 \$13,230.00
<b>3 UNAPPLIED NET CAPITAL LOSSES CARRIED FORWARD</b>		
Net capital losses from collectables carried forward to later income years		A
Other net capital losses carried forward to later income years		B \$68,763.00
<b>4 CGT DISCOUNT</b>		
Total CGT discount applied		A
<b>5 CGT CONCESSIONS FOR SMALL BUSINESS</b>		
Small business active asset reduction		A
Small business retirement exemption		B
Small business rollover		C
Total small business concessions applied		D \$0.00
<b>6 NET CAPITAL GAIN</b>		
		A \$0.00
1J less 2E less 4A less 5D (cannot be less than zero). Amount will appear at label A, Net capital gain on your tax return		
<b>7 EARNOUT ARRANGEMENTS</b>		
Income year earnout right created		F
Amended net capital gain or capital losses carried forward		G

**8 OTHER CGT INFORMATION REQUIRED (IF APPLICABLE)**

Small business 15 year exemption – exempt capital gains	<b>A</b>
Capital gains disregarded by a foreign resident	<b>B</b>
Capital gains disregarded as a result of a scrip for scrip rollover	<b>C</b>
Capital gains disregarded as a result of an inter-company asset rollover	<b>D</b>
Capital gains disregarded by a demerging entity	<b>E</b>

# Worksheets

## 11 INCOME

### C Gross interest income

Description	Tax Withheld	Interest
Imported from SF360	\$0.00	\$234.00
<b>Total</b>	<b>\$0.00</b>	<b>\$234.00</b>

### M Gross distribution from trusts income

Description	Amount
Imported from SF360	\$564.00
<b>Total</b>	<b>\$564.00</b>

## 12 DEDUCTIONS

### F INSURANCE PREMIUMS - MEMBERS

Description	Deductible	Non deductible
Imported from SF360	\$5,843.00	\$0.00
<b>Total</b>	<b>\$5,843.00</b>	<b>\$0.00</b>

### H SMSF auditor fee

Description	Deductible	Non deductible
Imported from SF360	\$385.00	\$0.00
<b>Total</b>	<b>\$385.00</b>	<b>\$0.00</b>

### J Management and administration expenses

Description	Deductible	Non deductible
Imported from SF360	\$2,529.00	\$0.00
<b>Total</b>	<b>\$2,529.00</b>	<b>\$0.00</b>

**13** CALCULATION STATEMENT**D1** Early stage venture capital limited partnership tax offset

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

**D2** Early stage venture capital limited partnership tax offset carried forward from previous year

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

**D3** Early stage investor tax offset

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

**D4** Early stage investor tax offset carried forward from previous year

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

**H5** Credit for TFN amounts withheld from payments from closely held trusts

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

**H8** Credit for amounts withheld from foreign resident capital gains withholding

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

**K** PAYG INSTALMENTS RAISED

Description	Amount
Imported from SF360	\$2,559.00
<b>Total</b>	<b>\$2,559.00</b>

**15** ASSETS**15a** AUSTRALIAN MANAGED INVESTMENTS**A** Listed trusts

Description	Amount
Imported from SF360	\$34,965.00
<b>Total</b>	<b>\$34,965.00</b>

**15b** AUSTRALIAN DIRECT INVESTMENTS



**E** Cash and term deposits

Description	Amount
Imported from SF360	\$68,799.00
<b>Total</b>	<b>\$68,799.00</b>

**H** Listed shares

Description	Amount
Imported from SF360	\$591,258.00
<b>Total</b>	<b>\$591,258.00</b>

**O** Other assets

Description	Amount
Imported from SF360	\$3,803.00
<b>Total</b>	<b>\$3,803.00</b>

Document electronically signed



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## Document Details

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FuseSign subscriber	4You Accounting & Taxation
Initiator email	matthew.s@4you.net.au
Signed by	Paul Jakins (paul@scimsys.com)
System finalisation	2023-12-20 10:45 +08:00
Verify URL	<a href="https://app.fuse.work/fusesign/verify/522fe101-6f2d-4d34-82d9-12e3fedf2004">https://app.fuse.work/fusesign/verify/522fe101-6f2d-4d34-82d9-12e3fedf2004</a>

## Document Signers

### Signer 1

Name	Paul Jakins
Email	paul@scimsys.com
Mobile	N/A
IP Address/es	1.146.248.75
Signed on Pages	1, 2
Verification Mode	Email Code



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## DOCUMENT AUDIT LOG

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2023-12-20 10:44 +08:00	PAUL JAKINS	DOCUMENT SIGNED: 2023_SMSF_JAKINSSUPERANNUATIONFUND - ON PAGE 1 (SIGNATUREID: BEFA0900-3ACB-000D-3C8A-08DC01032658)
2023-12-20 10:44 +08:00	PAUL JAKINS	DOCUMENT SIGNED: 2023_SMSF_JAKINSSUPERANNUATIONFUND - ON PAGE 2 (SIGNATUREID: BEFA0A00-3ACB-000D-3C8A-08DC01032658)
2023-12-20 10:44 +08:00	PAUL JAKINS	DOCUMENT SIGNED: 2023_SMSF_JAKINSSUPERANNUATIONFUND
2023-12-20 10:44 +08:00	PAUL JAKINS	PAUL JAKINS HAS COMPLETED BUNDLE BEFA0000-3ACB-000D-72FE-08DC00F3AC2A
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## More Information

For more information on electronic signatures and to validate this document was signed by the parties listed above, please visit [www.fusesign.com](http://www.fusesign.com)