Self-managed superannuation fund annual return

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).

П	Ì
Н	

The Self-managed superannuation fund annual return instructions 2022 (NAT 71606) (the instructions) can assist you to complete this annual return.



1

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.

8	M	/	Τ	H		8	Τ					
---	---	---	---	---	--	---	---	--	--	--	--	--

Place $|\mathcal{X}|$ 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

******* Tax file number (TFN)

Housing O'C Super Fund

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

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. O

2 Name of self-managed superannuation fund (SMSF)

3	Australian business number (ABN) (if applicable)	62865178119		
4	Current postal address			
PC	Box 633			
Sub	urb/town		 State/territory	Postcode
ST	AGNES		SA	5097

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

B No X Yes

100017303MS

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

CRACE

Auditor's name			
Title: MR			
Family name			
Boys			
First given name	Other given names		
Anthony			
SMSF Auditor Number Auditor's	's phone number		
100014140 04	10702708		
Postal address			
PO Box 3376			
Suburb/town		State/territory	Postcode
Rundle Mall		SA	5000
Date audit was completed A 01/05/2023	onth 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.

Fund's financial institution account details Α

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

Fund BSB number	633000	Fund account number	182657528
Fund account name			
Housing O'C Pty Ltd	ATF Housing O'C Su	per Fund	

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

В 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		

С **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.

smsfdataflow

	100017303MS
	Fund's tax file number (TFN)
8	Status of SMSF Australian superannuation fund A No Yes S Fund benefit structure B A Code
	Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts?
9	Was the fund wound up during the income year?
	No X Yes) If yes, provide the date on which the fund was wound up 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 X 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.

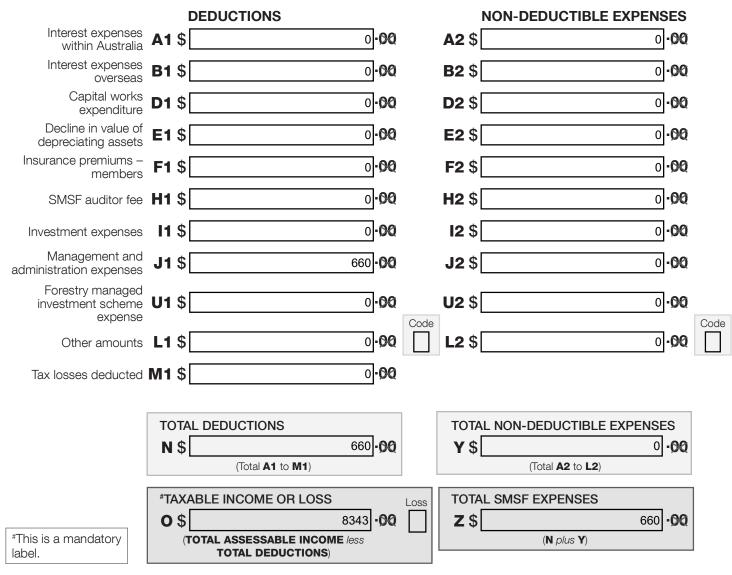
	Section B: Inco	ome				
	the retirement phase for the	entire year, ther	e was no other incom	e that v	were supporting superannuation incom was assessable, and you have not realis ese at Section D: Income tax calculatior	sed a deferred
11	Income Did you have a capit (CGT) event during	al gains tax g the year? G	No 🗙 Yes 🚺	\$10,00 2017 a	otal capital loss or total capital gain is greated of or you elected to use the transitional C and the deferred notional gain has been re ote and attach a <i>Capital gains tax (CGT)</i> s	GT relief in ealised,
	Have you exemption	applied an or rollover?	No Yes	Code		
			Net capital gain	A \$	0 .00	
	Gross ren	t and other leasi	ng and hiring income	B \$	0 -00	
			Gross interest	C \$	3 -00	
		Forestry	managed investment scheme income	X \$	00.00	
	Gross foreign inco	ome				Loss
D	1 \$	0 -00	Net foreign income	D \$	0 .00	
	Australian franking o	credits from a Ne	ew Zealand company	E \$	0 0-00	
			Transfers from foreign funds	F \$	0 .00	Number
		Gr	ross payments where ABN not quoted	Н\$	·00	
	Calculation of assessable of Assessable employer co		Gross distribution from partnerships	I \$	-00	
	1 \$	0-00	*Unfranked dividend amount	J \$	0 -00	
plu R	Assessable personal co	ntributions 9000-00	*Franked dividend	K \$	0 -00	
plu			amount *Dividend franking	L \$		
R	3 \$	0 .00	credit *Gross trust			Code
les		nsurance	distributions	М\$	0 .00	
R	company or PS	· 00	Assessable contributions (R1 plus R2 plus R3 less R6)	R \$	9000 • 90	
	Calculation of non-arm's le]			Code
	et non-arm's length private cor	mpany dividends	*Other income	S \$	0 .00	
	■ ♥[<i>us</i> *Net non-arm's length trus		*Assessable income due to changed tax	Т\$	0.00	
U	2 \$	0 -00	status of fund	• •		
plu U	us *Net other non-arm's len 3 \$	gth income 0 -00	Net non-arm's length income (subject to 45% tax rate) (U1 plus U2 plus U3)	U \$	0 .00	
_	#This is a mandatory label.		GROSS INCOME (Sum of labels A to U)	w \$	9003 •00	Loss
	*If an amount is entered at this label,	Exempt cu	rrent pension income	Y \$.00	
	to ensure the correct tax treatment has		SESSABLE ME (W less Y) V \$		9003 •00	

been applied.

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

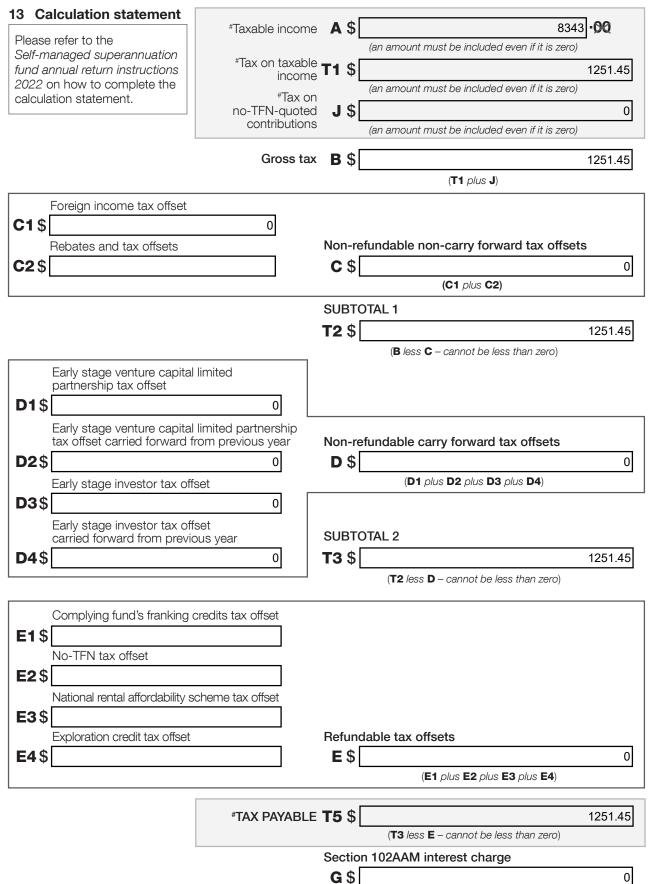
Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).



Section D: Income tax calculation statement

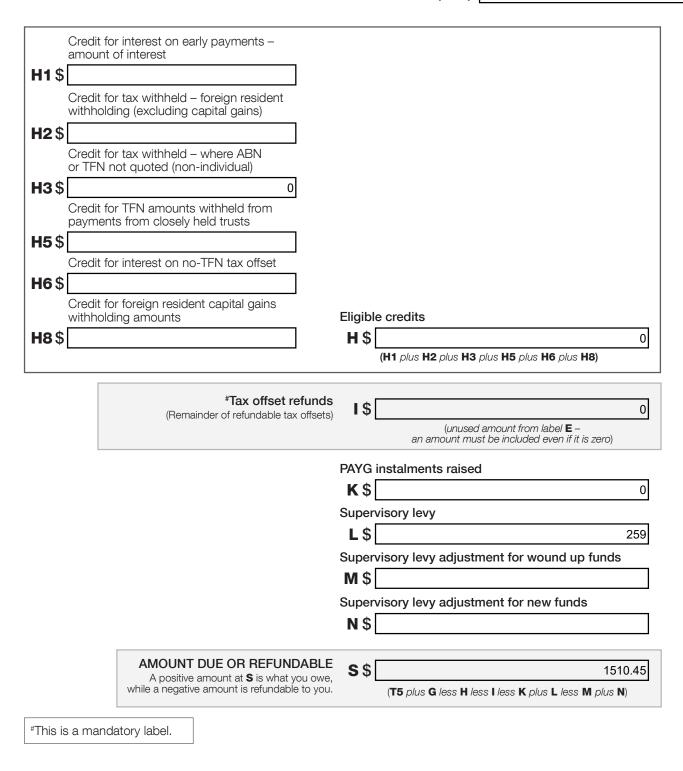
#Important:

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.



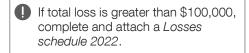
100017303MS

Fund's tax file number (TFN)



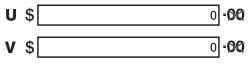
Section E: Losses

14 Losses



Tax losses carried forward to later income years

Net capital losses carried forward to later income years



Section F: Member information

MEMBER 1

Page 8

Title: MR				
Family name				
O'Connor				
First given name	Other given nam	nes		
Todd				
Member's TFN See the Privacy note in the Declaration.		Date of b	Day Month 16/01/1995	Year
Contributions OPENING ACCOU	INT BALANCE \$		1700.10	
Refer to instructions for completing these labe	els. Pro	oceeds from primary re	esidence disposal 0	
Employer contributions		eceipt date Day	Month Year	
A \$	0 H		- Total	
ABN of principal employer			annuation fund amount	
A1		\$	0	
Personal contributions	 No	Ŧ	superannuation fund amount	
B \$	9660 J	\$		
CGT small business retirement exemption		ansfer from reserve: as	-	
C \$	0 K	\$	0	
CGT small business 15-year exemption am	ot	ansfer from reserve: no		
D \$	0	\$	0	
Personal injury election		ontributions from non-c		
E \$	0 and	d previously non-comp	lying funds	
Spouse and child contributions	т	\$	0	
F \$	0 An	y other contributions cluding Super Co-cont		
Other third party contributions	Lo	cluding Super Co-cont w Income Super Amou	ributions and unts)	
G \$	0 M		0	
		·		
TOTAL CONTRIBUTIONS		bels A to M)	9660	
Other transactions Allo	cated earnings or losses	O \$	1908.44	Loss
	Inward	n ¢		
Accumulation phase account balance	rollovers and transfers	Р\$	0	
S1 \$ 9451.66	Outward			
Retirement phase account balance – Non CDBIS	rollovers and transfers	Q \$	0	Code
S2 \$0	Lump Sum R	1 \$		
Retirement phase account balance – CDBIS	Income			Code
S3 \$0	stream R payments	2 \$		
0 TRIS Count CLOSING ACCO	UNT BALANCE		9451.66 \$2 plus \$3)	
Accumulati	on phase value 🗙	(1 \$		
Retireme	ent phase value 🗙	2 \$		
Outstanding li borrowing arrang	mited recourse pement amount	Y \$		

	Func	d's tax file number (1	FN)	******
	Section H: Assets and liab	oilities		
	Australian managed investments	Listed trusts	A \$	0.0
~				
		Unlisted trusts	B 2	• •
		Insurance policy	C \$	0 -0
	Othe	r managed investments	D \$	0 - 0
b	Australian direct investments	Cash and term deposits	Е\$	11003
	Limited recourse borrowing arrangements	Debt securities	F \$	0.0
	Australian residential real property	Loans	C ¢	
	J1 \$0 •00 Australian non-residential real property			
	J2 \$ 0.00	Listed shares	Н\$	0 -0
	Overseas real property	Unlisted shares	I \$	0 -0
	J3 \$ 0.00	Limited recourse		
		orrowing arrangements	J \$	0-0
	J4 \$0.00	Non-residential	к\$	0 - 0
	Overseas shares	real property Residential		
	J5 \$ 0·00	real property	L \$	0-0
	Other	Collectables and personal use assets	М\$	0-0
	J6 \$000	Other assets	0 \$	
	Property count		ψ	
	J7 0			
с	Other investments	Crypto-Currency	N \$	0 - 0
jd	Overseas direct investments	Overseas shares	Р\$	0 -0
	Overseas non-	residential real property	Q \$	0-0
	Overseas	residential real property	R \$	0 - 0
	Overseas	s managed investments	S \$	0 - 0
		Other overseas assets	т\$	0-0
	TOTAL AUSTRALIAN AND	OVERSEAS ASSETS	U \$	11003 - 🖸

100017303MS

	10001730 Fund's tax file number (TFN)
5f	Limited recourse borrowing arrangements If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? Did the members or related parties of the fund use personal guarantees or other B No Yes
	security for the LRBA?
•	Borrowings for limited recourse borrowing arrangements V1 \$
	Other borrowings •ØØ Borrowings V \$ 0 •ØØ
	Total member closing account balances total of all CLOSING ACCOUNT BALANCE s from Sections F and G) W \$ 9451 •00
	Reserve accounts X \$ 0.00
	Other liabilities Y \$ 1552 • 00
	TOTAL LIABILITIES Z \$ 11003 • 00
	ction I: Taxation of financial arrangements Taxation of financial arrangements (TOFA) Total TOFA gains H \$
	Total TOFA losses
e	ction J: Other information
	Iy trust election status i 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).
	If revoking or varying a family trust election, print R for revoke or print V for variation,
	and complete and attach the <i>Family trust election, revocation or variation 2022.</i>

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.

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

	Day Month Year Date / /
Preferred trustee or director contact details:	
Title: MR	
Family name	
O'Connor	
First given name Other given names	
Todd	
Phone number 13 00392544 Email address	
Non-individual trustee name (if applicable)	
Housing O'C Pty Ltd	
Time taken to prepare and complete this annual ret The Commissioner of Taxation, as Registrar of the Australian Business Register provide on this annual return to maintain the integrity of the register. For further in TAX AGENT'S DECLARATION: I declare that the <i>Self-managed superannuation fund annual return 2022</i> has bee provided by the trustees, that the trustees have given me a declaration stating that correct, and that the trustees have authorised me to lodge this annual return.	r, may use the ABN and business details which you information, refer to the instructions.
Tax agent's signature	
	Day Month Year Date / /
Tax agent's contact details Title: MS Family name MS	
Cooper	
First given name Other given names	
Emily	
Tax agent's practice	
SMSF Australia	
Tax agent's phone number Reference number 13 00392544 HOUSING	Tax agent number 25957257

100017303BW

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.



- 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) 62865178119

Taxpayer's name

Housing O'C Super Fund

1 Current year capital gains and capital losses

Shares in companies		Capital gain		Capital	loss
listed on an Australian securities exchange	A \$	0	-00	К\$	0 .00
Other shares	В\$	0	-00	L \$	0 -00
Units in unit trusts listed on an Australian securities exchange	C \$	0	-00	M\$	0 -00
Other units	D \$	0	-00	N \$	0 -00
Real estate situated in Australia	Е\$	0	-00	O \$	0 -00
Other real estate	F \$	0	-00	Р\$	0 -00
Amount of capital gains from a trust (including a managed fund)	G \$	0	-00		
Collectables	Н\$	0	-00	Q \$	0 00 -
Other CGT assets and any other CGT events	I\$	0	-00	R \$	0 0.
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$	0	-00	Add the amounts at labels I the total in item 2 label A – capital losses .	
Total current year capital gains	J \$	0	-00		

			100017303BW
	Fund's tax file nu	mber	r (TFN) *******
2	Capital losses		
	Total current year capital losses	A \$	0 -00
	Total current year capital losses applied	в\$	0 -00
		-	
	Total prior year net capital losses applied	C \$	• 00
	Total capital losses transferred in applied (only for transfers involving a foreign bank branch or permanent establishment of a foreign financial entity)	D \$	-00
	Total capital losses applied	E \$	0-00
		Add a	amounts at B , C and D .
3	Unapplied net capital losses carried forward		
	Net capital losses from collectables carried forward to later income years	A \$	0.00
	Other net capital losses carried forward to later income years	В\$	00.00
		to lab	amounts at A and B and transfer the total bel V – Net capital losses carried forward iter income years on your tax return.
4	CGT discount		
	Total CGT discount applied	A \$	0.00
5	CGT concessions for small business		
	Small business active asset reduction	A \$	•00
	Small business retirement exemption	в\$	·00
	Small business rollover	C \$; •00
	Total small business concessions applied	D \$	-00
6	Net capital gain		
	Net capital gain	A \$	
		1J les	ess 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.

	100017303BW
	Fund's tax file number (TFN) ********
7	Earnout arrangements
	Are you a party to an earnout arrangement? A Yes, as a buyer Yes, as a seller No
	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?
	What year of that arrangement are you in?
	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 E \$
	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 \$
8	Other CGT information required (if applicable)
	Small business 15 year exemption – exempt capital gains A \$
	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 \$



Losses schedule

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 X 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

Housing O'C Super Fund

Australian business number

62865178119

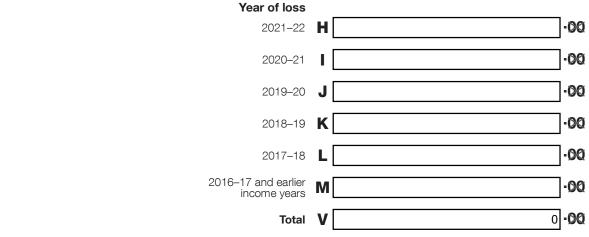
Part A - Losses carried forward to the 2022-23 income year - excludes film losses

1 Tax losses carried forward to later income years

onie years	Year of loss		
	2021-22	B	-00
	2020–21	С	-00
	2019–20	D	.00
	2018–19	Е	.00
	2017–18	F	-00
	2016–17 and earlier income years	G	.00
	Total	U	0.00

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



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

00

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 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 No 2020-21 R 2019-20 2018-19 п Yes 2017-18 F Yes 2016-17 and earlier Yes No income vears

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
- Net capital losses
 H
 •00

 3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/ applied in later years excludes film losses
 Tax losses
 •00

 Net capital losses

 Net capital losses

Tax losses

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)?

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?

 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?

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

 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?

		100017303	BP
Fund's tax file num	nber	r (TFN)	
Part D – Life insurance companies			
Complying superannuation class tax losses carried forward to later income years	Ρ		00
Complying superannuation net capital losses carried forward to later income years	Q		00
Part E – Controlled foreign company losses			
Current year CFC losses	Μ		00
CFC losses deducted	N	-	00
CFC losses carried forward	0	•	00
Part F – Tax losses reconciliation statement			
Balance of tax losses brought forward from the prior income year	A	•	00
ADD Uplift of tax losses of designated infrastructure project entities	В		00
SUBTRACT Net forgiven amount of debt	C		00
ADD Tax loss incurred (if any) during current year	D		00
ADD Tax loss amount from conversion of excess franking offsets	E		00
SUBTRACT Net exempt income	F	-	00
SUBTRACT Tax losses forgone	G	-	00
SUBTRACT Tax losses deducted	н	-	00
SUBTRACT Tax losses transferred out under Subdivision 170-A (only for transfers involving a foreign bank branch or a PE of a foreign financial entity)	I	•	00
Total tax losses carried forward to later income years	J	0 -	00
Transfer the amount at J to the Tax losses carried for	ward	d to later income years label on your tax return.	