

# Self-managed superannuation fund annual return 2022

## Section A: Fund Information

1 Your tax file number

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)

3 ABN

4 Current postal address  
Street   
Suburb/State/P'code

### 5 Annual return status

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

### 6 SMSF auditor

Auditor's name

Title

Family name

Given names

SMSF Auditor Number

Auditor's phone number

Postal address

Street

Suburb/State/P'code

Date audit was completed

Was Part A of the audit report qualified?

Was Part B of the audit report qualified?

If Part B of the audit report was qualified, have the reported issues been rectified?

### 7 Electronic funds transfer (EFT)

#### A Fund's financial institution account details

BSB no

Account no

Fund account name

I would like my tax refunds made to this account.

### 8 Status of SMSF

Australian superannuation fund

Fund benefit structure

Does the fund trust deed allow acceptance

of the Government's Super Co-contributions and Low Income Super-Contribution?

Sensitive (when completed)

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

N

**10 Exempt current pension income**

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

Y

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.

Exempt current pension amount

**A** 88792

Unsegregated assets method

**C** Y

Was an actuarial certificate obtained?

**D** Y

Did the fund have any other income that was assessable?

**E** Y

**Section B: Income**  
**11 Income**

Did you have a CGT event during the year?  
 Have you applied an exemption or rollover?

<b>G</b>	Y
<b>M</b>	N

Net capital gain

<b>A</b>	0
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Gross interest

<b>C</b>	600
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Net foreign income

<b>D</b>	256
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Gross foreign income

<b>D1</b>	256
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Unfranked dividend amount

<b>J</b>	3677
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Franked dividend amount

<b>K</b>	160207
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Dividend franking credit

<b>L</b>	68660
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Gross trust distributions

<b>M</b>	16769
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**Calculation of assessable contributions**

<b>R</b>	0
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plus No-TFN-quoted contributions

<b>R3</b>	0
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**GROSS INCOME**

<b>W</b>	250169
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Exempt current pension income

<b>Y</b>	88792
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**TOTAL ASSESSABLE INCOME**

<b>V</b>	161377
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**Section C: Deductions and non-deductible expenses**

**12 Deductions and non-deductible expenses**

**Deductions**

**Non-deductible expenses**

SMSF auditor fee

<b>H1</b>	248
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<b>H2</b>	137
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Management and administration expenses

<b>J1</b>	2871
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<b>J2</b>	1438
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**TOTAL DEDUCTIONS (A1 to M1)**

<b>N</b>	3119
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**TOTAL NON-DEDUCTIBLE EXPENSES (A2 to L2)**

<b>Y</b>	1575
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**TOTAL SMSF EXPENSES (N + Y)**

<b>Z</b>	4694
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**TOTAL INCOME OR LOSS**

<b>O</b>	158258
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(Total assessable income less deductions)

**Section D: Income tax calculation statement**

**13 Income tax calculation statement**

		Taxable income	<b>A</b>	158258.00
		Tax on taxable income	<b>T1</b>	23738.70
		Tax on no-TFN-quoted contributions	<b>J</b>	0.00
		<b>Gross tax</b>	<b>B</b>	23738.70
Foreign inc. tax offsets	<b>C1</b> 15.14	Non-refundable non-c/f tax offsets (C1 + C2)	<b>C</b>	15.14
Rebates and tax offsets	<b>C2</b>	<b>SUBTOTAL 1</b>	<b>T2</b>	23723.56
ESVCLP tax offset	<b>D1</b>	Non-refundable c/f tax offsets (D1+D2+D3+D4)	<b>D</b>	
ESVCLP tax offset c/f from previous year	<b>D2</b>	<b>SUBTOTAL 2</b>	<b>T3</b>	23723.56
ESIC tax offset	<b>D3</b>			
ESIC tax offset c/f from previous year	<b>D4</b>			
Complying fund's franking credits tax offset	<b>E1</b> 68725.42	Refundable tax offsets (E1 + E2 + E3 + E4)	<b>E</b>	68725.42
No-TFN tax offset	<b>E2</b>	TAX PAYABLE	<b>T5</b>	0.00
NRAS tax offset	<b>E3</b>	Section 102AAM int. charge	<b>G</b>	
Exploration cr. tax offset	<b>E4</b>	Eligible credits (H1 + H2 + H3 + H5 + H6 + H8)	<b>H</b>	
<i>Credit:</i>		Tax offset refunds	<b>I</b>	45001.86
Int. on early payments	<b>H1</b>	PAYG installments raised	<b>K</b>	
Foreign res. w/holding (excl. capital gains)	<b>H2</b>	Supervisory levy	<b>L</b>	259.00
ABN/TFN not quoted	<b>H3</b>	Supervisory levy adj. for wound up funds	<b>M</b>	
TFN w/held from closely held trusts	<b>H5</b>	Supervisory levy adj. for new funds	<b>N</b>	
Int. on no-TFN tax offset	<b>H6</b>	<b>TOTAL AMOUNT REFUNDABLE</b> (T5 + G - H - I - K + L - M + N)	<b>S</b>	44742.86
Credit for foreign res. capital gains w/holding	<b>H8</b>			

**Section E: Losses**

**14 Losses information**

Net capital losses carried forward to later years **V** 2789

**Section F: Member information**

**MEMBER NUMBER: 1**

Title	<input type="text" value="Mr"/>	Account status	<input type="text" value="O"/>
First name	<input type="text" value="Ronald"/>		
Other names	<input type="text" value="William"/>		
Surname	<input type="text" value="Clothier"/>		
Suffix	<input type="text"/>		
Member's TFN	<input type="text" value="450 413 595"/>	Date of birth	<input type="text" value="07/12/1942"/>
See the Privacy note in the Declaration			

<b>OPENING ACCOUNT BALANCE</b>	<input type="text" value="5239182.00"/>
<b>TOTAL CONTRIBUTIONS</b> (Sum of labels A to M)	<input type="text" value="0.00"/>

**Other transactions**

Allocated earnings or losses	<input type="text" value="188271.00"/>	<input type="text"/>
Income stream payment	<input type="text" value="59750.00"/>	<input type="text" value="M"/>
Accumulation phase account balance	<input type="text" value="3488561.00"/>	<input type="text" value="S1"/>
Retirement phase account bal. - Non CDBIS	<input type="text" value="1879142.00"/>	<input type="text" value="S2"/>
Retirement phase account balance - CDBIS	<input type="text" value="0.00"/>	<input type="text" value="S3"/>
TRIS Count	<input type="text" value="0"/>	

<b>CLOSING ACCOUNT BALANCE</b>	<input type="text" value="5367703.00"/>
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**Section H: Assets and liabilities**

**15 ASSETS**

15a Australian managed investments	
Listed trusts	<input type="text" value="275762"/>
Unlisted trusts	<input type="text" value="1046650"/>

15b Australian direct investments

**Limited Recourse Borrowing Arrangements**

Australian residential real property	<input type="text" value="J1"/>	Cash and term deposits	<input type="text" value="1201791"/>
Australian non-residential real property	<input type="text" value="J2"/>	Debt securities	<input type="text" value="F"/>
Overseas real property	<input type="text" value="J3"/>	Loans	<input type="text" value="G"/>
Australian shares	<input type="text" value="J4"/>	Listed shares	<input type="text" value="2482339"/>
Overseas shares	<input type="text" value="J5"/>	Unlisted shares	<input type="text" value="61447"/>
Other	<input type="text" value="J6"/>	Limited recourse borrowing arrangements (J1 to J6)	<input type="text" value="J"/>
Property count	<input type="text" value="J7"/>	Non-residential real property	<input type="text" value="K"/>
		Residential real property	<input type="text" value="L"/>
		Collectables and personal use assets	<input type="text" value="M"/>
		Other assets	<input type="text" value="299912"/>

<b>TOTAL AUSTRALIAN AND OVERSEAS ASSETS</b> (sum of labels A to T)	<input type="text" value="5367901"/>
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**Sensitive** (when completed)

**16 Liabilities**

Borrowings for limited  
 recourse borrowing  
 arrangements  
 Permissible temporary  
 borrowings  
 Other borrowings

**V1**

**V2**

**V3**

Borrowings  
 Total member closing  
 account balances  
 Reserve accounts  
 Other liabilities  
**TOTAL LIABILITIES**

**V**   
**W**

**X**   
**Y**

**Z**

**Section K: Declarations**

**Important**

Before making this declaration check to ensure all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

**Privacy**

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However, if you do not provide the TFN the processing of this form may be delayed. Taxation law authorises the ATO to collect information and disclose it to other government agencies. For more information about your privacy go to [ato.gov.au/privacy](http://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

**Preferred trustee, director or public officer's contact details:**

Title  
 Family name and suffix  
 Given and other names

Phone number

**Time taken to prepare and complete this tax return (hours)**

**J**

**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

**Tax agent's contact details**

Title	Mr
Family name and suffix	Zagami
Given and other names	Robert
Tax agent's practice	Eager and Partners
Tax agent's phone	03 51523317
Reference number	RWCSUSF
Tax agent number	26665006

**NOTE: THIS PRINT-OUT IS NOT TO BE LODGED WITH THE ATO.**

**1. Current year capital gains and capital losses**

	<b>Capital gain</b>	<b>Capital loss</b>
Units in unit trusts listed on an Australian securities exchange	<b>C</b> <input type="text" value="433"/>	<b>M</b> <input type="text"/>
Amount of capital gains from a trust (including a managed fund)	<b>G</b> <input type="text" value="168"/>	
<b>Total current year capital gains</b>	<b>J</b> <input type="text" value="601"/>	

**2. Capital losses**

Total prior year net capital losses applied	<b>C</b> <input type="text" value="601"/>
<b>Total capital losses applied</b>	<b>E</b> <input type="text" value="601"/>

**3. Unapplied net capital losses carried forward**

Other net capital losses carried forward to later income years	<b>B</b> <input type="text" value="2789"/>
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**6. Net capital gain**

Net capital gain	<b>A</b> <input type="text" value="0"/>
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**NOTE: THIS PRINT-OUT IS NOT TO BE LODGED WITH THE ATO.**

**Sensitive** (when completed)



**Gross dividends**  
**(excluding distributions from cash management, property and certain other unit trusts)**

<b>Company Share status (if applicable)</b>	<b>Unfranked dividends</b>	<b>Franked dividends</b>	<b>Franking credits</b>	<b>TFN withholding</b>
Per financials statement	3677.88	160207.15	68660.22	
<b>Total</b>	<b>3677.88</b>	<b>160207.15</b>	<b>68660.22</b>	

**Foreign Income Schedule**

**LIST OF TRANSACTIONS**

<b>Type Description Currency</b>	<b>Gross Amount</b>	<b>Deductions</b>	<b>Net Amount</b>	<b>Foreign Tax Paid</b>
Type G General Description: Dft - Lendlease AUD (Australia, Dollars)	256		256	15.14
<b>TOTALS SUMMARY</b> (Includes any available prior year unutilised foreign tax).	<b>256</b>		<b>256</b>	<b>15.14</b>

**Distributions from Trusts  
 Including Cash Management or Listed Property Trusts**

Trust Name   
 TFN  Trust Type

**Arm's length income**  
 Unfranked Dividend  Franked Dividend  Franking Credit  Other Trust Income

Trust Name   
 TFN  Trust Type

**Arm's length income**  
 Unfranked Dividend  Franked Dividend  Franking Credit  Other Trust Income

Capital gains Indexed  Discount (net)  Other

Foreign income Income  Tax credit  Class  Deduction

Trust Name   
 TFN  Trust Type

**Arm's length income**  
 Unfranked Dividend  Franked Dividend  Franking Credit  Other Trust Income

**Subtotals**  
**Arm's length income**  
 Unfranked Dividend  Franked Dividend  Franking Credit  Other Trust Income

Capital gains Indexed  Discount (net)  Other

Foreign income Income  Tax credit  Deduction

**Exempt current pension income**

Details	Amount
Actuarial Exempt Percentage 35.493%	
Gross income \$250,169 x %	88792.00
Total	88792.00

Item: PRIOR YEAR LOSS

Category: R Real estate  
 Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
PRIOR YEAR LOSS	3390					3390
Total:	3390					3390
Reduced Cost Base:						3390

Capital Gain/Loss

Consideration Received	
Reduced Cost Base	3390
Capital Loss	3390

Item: 1 Transurban - Retail Entitlement

Category: U Units in unit Trusts (s104-70 income)  
 Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Transurban - Retail Entitlement		12/10/2021	433	20/10/2021		
Total:			433			

Capital Gain/Loss

Capital Gain	433
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Item: 1 Dft - Lendlease

Category: Z Values from Trust distribution schedules  
 Method: DS Discount

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Dft - Lendlease			112		N/A	
Total:			112			

Capital Gain/Loss

Capital Gain	168
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Adjusted Discount Percentage	33.33%	56
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Reduced Discount Capital Gain		112
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