

Self-managed superannuation fund annual return 2018

Section A: Fund Information

1 Your tax file number

The Tax Office 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? N

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 A Was Part B of the audit report qualified? B N

7 Electronic funds transfer (EFT)

A Financial institution details for super payments and tax refunds

BSB no Account no
 Account name

8 Status of SMSF

Australian superannuation fund A Y
 Fund benefit structure B A
 Does the fund trust deed allow acceptance of the Government's Super Co-contributions and Low Income Super-Contribution? C Y

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

Sensitive (when completed)

10 Exempt current pension income

Did the fund pay an income stream to one of more members in the income year? N

Section B: Income

11 Income

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

Net capital gain		A	43764	
Gross interest		C	8381	
Net foreign income		D	6969	<input type="checkbox"/>
Gross foreign income	D1		6969	
Gross trust distributions		M	60782	<input type="checkbox"/> Q
Calculation of assessable contributions		R	0	
<i>plus</i> No-TFN-quoted contributions	R3		0	
GROSS INCOME		W	119896	<input type="checkbox"/>
TOTAL ASSESSABLE INCOME		V	119896	<input type="checkbox"/>

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

	Deductions	Non-deductible expenses
Management and administration expenses	J1 <input type="text" value="1799"/>	J2 <input type="text"/>
TOTAL DEDUCTIONS (A1 to M1)	N <input type="text" value="1799"/>	
TOTAL NON-DEDUCTIBLE EXPENSES (A2 to L2)		Y <input type="text"/>
TOTAL SMSF EXPENSES (N + Y)	Z <input type="text" value="1799"/>	
TOTAL INCOME OR LOSS (Total assessable income less deductions)	O <input type="text" value="118097"/>	<input type="checkbox"/>

MAYO SUPERANNUATION FUND

File no 793 347 310

ABN 19 043 092 687

Section D: Income tax calculation statement

13 Income tax calculation statement

		Taxable income	A	118097.00
		Tax on taxable income	T1	17714.55
		Tax on no-TFN-quoted contributions	J	0.00
		Gross tax	B	17714.55
Foreign inc. tax offsets	C1	1045.06	C	1045.06
Rebates and tax offsets	C2			
		Non-refundable non-c/f tax offsets (C1 + C2)		
		SUBTOTAL 1	T2	16669.49
ESVCLP tax offset	D1		D	
ESVCLP tax offset c/f from previous year	D2			
ESIC tax offset	D3			
ESIC tax offset c/f from previous year	D4			
		Non-refundable c/f tax offsets (D1+D2+D3+D4)		
		SUBTOTAL 2	T3	16669.49
Complying fund's franking credits tax offset	E1	20861.24	E	20861.24
No-TFN tax offset	E2			
NRAS tax offset	E3			
Exploration cr. tax offset	E4			
		Refundable tax offsets (E1 + E2 + E3 + E4)		
<i>Credit:</i>		TAX PAYABLE	T5	0.00
Int. on early payments	H1		G	
Foreign res. w/holding (excl. capital gains)	H2			
ABN/TFN not quoted	H3			
TFN w/held from closely held trusts	H5			
Int. on no-TFN tax offset	H6			
Credit for foreign res. capital gains w/holding	H8			
		Eligible credits (H1 + H2 + H3 + H5 + H6 + H8)	H	
		Tax offset refunds	I	4191.75
		PAYG installments raised	K	5559.00
		Supervisory levy	L	259.00
		Supervisory levy adj. for wound up funds	M	
		Supervisory levy adj. for new funds	N	
		TOTAL AMOUNT REFUNDABLE	S	9491.75
		(T5 + G - H - I - K + L - M + N)		

MAYO SUPERANNUATION FUND

Client ref

MAY103

File no 793 347 310

ABN 19 043 092 687

Section F: Member information**MEMBER NUMBER: 1**

Title Account status

First name

Other names

Surname

Suffix

Member's TFN Date of birth

See the Privacy note in the Declaration

OPENING ACCOUNT BALANCE**TOTAL CONTRIBUTIONS** **Other transactions**

Allocated earnings or losses

Accumulation phase account balance

Retirement phase account bal. - Non CDBIS

Retirement phase account balance - CDBIS

TRIS Count

CLOSING ACCOUNT BALANCE Accumulation phase value **MEMBER NUMBER: 2**

Title Account status

First name

Other names

Surname

Suffix

Member's TFN Date of birth

See the Privacy note in the Declaration

OPENING ACCOUNT BALANCE**TOTAL CONTRIBUTIONS** **Other transactions**

Allocated earnings or losses

Accumulation phase account balance

Retirement phase account bal. - Non CDBIS

Retirement phase account balance - CDBIS

TRIS Count

CLOSING ACCOUNT BALANCE Accumulation phase value **Section H: Assets and liabilities****15 ASSETS**

15a Australian managed investments

Listed trusts

Sensitive (when completed)

15b Australian direct investments

Limited Recourse Borrowing Arrangements

Australian residential real property	J1 <input type="text"/>	}	Cash and term deposits	E <input type="text" value="623538"/>
Australian non-residential real property	J2 <input type="text"/>		Debt securities	F <input type="text"/>
Overseas real property	J3 <input type="text"/>		Loans	G <input type="text"/>
Australian shares	J4 <input type="text"/>		Listed shares	H <input type="text"/>
Overseas shares	J5 <input type="text"/>		Unlisted shares	I <input type="text"/>
Other	J6 <input type="text"/>		Limited recourse borrowing arrangements (J1 to J6)	J <input type="text"/>
			Non-residential real property	K <input type="text"/>
			Residential real property	L <input type="text"/>
			Collectables and personal use assets	M <input type="text"/>
			Other assets	O <input type="text" value="9750"/>

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 N**

16 Liabilities

Borrowings for limited recourse borrowing arrangements	V1 <input type="text"/>	}	Borrowings	V <input type="text"/>
Permissible temporary borrowings	V2 <input type="text"/>		Total member closing account balances	W <input type="text" value="2869197"/>
Other borrowings	V3 <input type="text"/>		Reserve accounts	X <input type="text"/>
			Other liabilities	Y <input type="text"/>
			TOTAL LIABILITIES	Z <input type="text" value="2869197"/>

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

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, director or public officer's contact details:

Title
 Family name and suffix
 Given and other names
 Phone number
 Non-individual trustee name

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

TAX AGENT'S DECLARATION:

We 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 us a declaration stating that the information provided to us is true and correct, and that the trustees have authorised us to lodge this annual return.

Tax agent's signature Date

Tax agent's contact details

Title
 Family name and suffix
 Given and other names
 Tax agent's practice
 Tax agent's phone
 Reference number
 Tax agent number

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

Sensitive (when completed)

File no 793 347 310
ABN 19 043 092 687

1. Current year capital gains and capital losses

	Capital gain	Capital loss
Amount of capital gains from a trust (including a managed fund)	G <input type="text" value="63716"/>	
Total current year capital gains	J <input type="text" value="63716"/>	

4. CGT discount

Total CGT discount applied **A**

6. Net capital gain

Net capital gain **A**

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

Foreign Income Schedule

LIST OF TRANSACTIONS

Type Description Currency	Gross Amount	Deductions	Net Amount	Foreign Tax Paid
Type G General Description: Dft: MAPLE BROWN ABBOTT MANAGED FUNDS AUD (Australia, Dollars)	35		35	Method: Actual 5.91
Type G General Description: Dft: ADVANCE MANAGED FUNDS AUD (Australia, Dollars)	552		552	Method: Actual 235.46
Type G General Description: Dft: COLONIAL MANGED FUNDS - NO 1 AUD (Australia, Dollars)	934		934	Method: Actual 296.64
Type G General Description: Dft: COLONIAL MANAGED FUNDS - NO 2 AUD (Australia, Dollars)	133		133	Method: Actual 70.01
Type G General Description: Dft: ING MANAGED FUNDS AUD (Australia, Dollars)	47		47	Method: Actual
Type G General Description: Dft: PERPETUAL MANAGED FUNDS AUD (Australia, Dollars)	5268		5268	Method: Actual 437.04
TOTALS SUMMARY (Includes any available prior year unutilised foreign tax).	6969		6969	1045.06

**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

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

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

Trust Name
 TFN Trust Type

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

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

Capital gains Indexed Discount (net) Other

Foreign income Income Tax credit Class Deduction

Trust Name **ING MANAGED FUNDS**
 TFN Trust Type **Q**

Arm's length income
 Unfranked Dividend Franked Dividend Franking Credit **772.42** Other Trust Income **2868**

Foreign income Income **47** Tax credit **0.00** Class **G** Deduction

Trust Name **PERPETUAL MANAGED FUNDS**
 TFN Trust Type **Q**

Arm's length income
 Unfranked Dividend Franked Dividend Franking Credit **10371.05** Other Trust Income **28956**

Capital gains Indexed Discount (net) **22456** Other **3860**

Foreign income Income **5268** Tax credit **437.04** Class **G** Deduction

Subtotals
Arm's length income
 Unfranked Dividend Franked Dividend Franking Credit **20861.24** Other Trust Income **60782**

Capital gains Indexed Discount (net) **39904** Other **3860**

Foreign income Income **6969** Tax credit **1045.06** Deduction

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Item: 1 Dft: MAPLE BROWN ABBOTT MANAGED FUNDS

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

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Dft: MAPLE BROWN ABBOTT MANAGED FUNDS			3328		N/A	
Total:			3328			

Capital Gain/Loss

Capital Gain						<u>4992</u>
Adjusted Discount Percentage		33.33%				<u>1664</u>
Reduced Discount Capital Gain						<u>3328</u>

Item: 2 Dft: COLONIAL MANAGED FUNDS - NO 2

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

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Dft: COLONIAL MANAGED FUNDS - NO 2			14120		N/A	
Total:			14120			

Capital Gain/Loss

Capital Gain						<u>21180</u>
Adjusted Discount Percentage		33.33%				<u>7060</u>
Reduced Discount Capital Gain						<u>14120</u>

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Item: 3 Dft: PERPETUAL MANAGED FUNDS

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

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Dft: PERPETUAL MANAGED FUNDS			22456		N/A	
Total:			22456			

Capital Gain/Loss

Capital Gain						33684
Adjusted Discount Percentage		33.33%				11228
Reduced Discount Capital Gain						22456

Item: 4 Dft: PERPETUAL MANAGED FUNDS

Category: Z Values from Trust distribution schedules
 Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Dft: PERPETUAL MANAGED FUNDS			3860			
Total:			3860			

Capital Gain/Loss

Capital Gain						3860
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Item Description	Acquired	Disposed	Consideration Received	Cost Base Amount Type	Gain/Loss
Other Assets					
A. SUMMARY					
1. Frozen/Other Capital Gains					
Values from P&T distribution schedules - Category Z					
4 Dft: PERPETUAL MANAGED FUNDS			3860	0 C	3860
					<u>3860</u>
2. Discount Capital Gains					
Values from P&T distribution schedules - Category Z					
1 Dft: MAPLE BROWN ABBOTT MANAGED FUNDS			3328	DS	4992
2 Dft: COLONIAL MANAGED FUNDS - NO 2			14120	DS	21180
3 Dft: PERPETUAL MANAGED FUNDS			22456	DS	33684
					<u>59856</u>
					<u>-19952</u>
					<u>39904</u>

Key to Cost Base Type:
 C = Cost base (asset owned less than 12 months)
 R = Reduced cost base (loss)
 I = Indexed cost base (per CPI)
 D = Deemed threshold
 DS = Discount Method

Item Description	Acquired	Disposed	Consideration Received	Cost Base Amount	Type	Gain/Loss
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B. APPLICATION OF CAPITAL LOSSES				
Description	Capital Gain	Current Year Loss Applied	Prior Year/ T'ferred In Loss Applied	Residual Cap Gain
3,4a,4b Capital Losses				
1. Frozen/Other Capital Gains	3860	0	0	3860
2. Nominal Pre-discount Gains	59856	0	0	59856
6. Net Collectable Frozen/Other		0	0	0
7. Net Collectable Pre-disc Gains		0	0	0
8. Personal Use Frozen/Other		0	0	0
9. Personal Use Pre-discount Gains		0	0	0
Total Remaining Capital Losses		0	0	

Note: When sharing a capital gain or receiving a share a rounding error of \$1 may occur.

Item Description	Acquired	Disposed	Consideration Received	Cost Base Amount Type	Gain/Loss
C. NET CAPITAL GAIN/LOSS CALCULATION					
Other Assets					
Frozen/Other Capital Gains					3860
Nominal Pre-discount Gains					59856
Less discount		33.33%			-19952
50% Active Asset Frozen/Other Gains					0
Less discount		50.00%			0
50% Active Asset Discount Cap Gains					0
Less discount		66.66%			0
					43764
Less Roll-over exemption					
Less Retirement exemption					0
				Other Assets Total	43764
Collectables					
Frozen/Other Capital Gains					0
Nominal Pre-discount Gains					0
Less discount		33.33%			0
Personal Use Assets					
Frozen/Other Capital Gains					0
Nominal Pre-discount Gains					0
Less discount		33.33%			0
				Total Net Capital Gain	43764

TOTAL NET CAPITAL GAIN SUMMARY

Other Assets	43764
Personal Use Assets	
Total Net Capital Gains	43764

Please note that due to the method of calculation, the summary report may be subject to rounding errors.

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 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.

Tax File Number Year of return

Name of Partnership, Trust, Fund or Entity

Total Income/Loss

Total Deductions

Taxable Income/Loss

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.

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 I have provided to my registered tax agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- * I authorise the agent to give this document to the Commissioner of Taxation.

Signature of Partner, Trustee or Director

Date

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 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:

MAYO SUPERANNUATION FUND

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

Signature

Date

PART D

Tax agent's certificate (shared facilities only)

We, STIRLING WARTON TAYLOR PTY LTD declare that:

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

Agent's Signature

Date

Agent's phone

02 8236 7500

Client's reference

MAY103

Agent's Contact Name

ROBERT MARK TAYLOR

Agent's reference number

72517001