



4You Accounting & Taxation
4You Accounting & Taxation
PO Box 840
Rockingham WA 6968
08 95285863
info@acc.4you.net.au

19 February 2024

Jedeye Pty Ltd
15 Baden Rd
BICKLEY WA 6076

Dear Jedeye Pty Ltd,

We enclose your completed Self Managed Superannuation Fund Tax return for The Price Superannuation Fund for the period ending **30 June 2023**.

Please review every page of the accompanying return to confirm all items are true and correct and then **sign, date and send** the declarations that are enclosed at the front of the tax return.

The tax return will be lodged electronically once we have received the signed and dated declarations.

Our tax estimate shows an amount payable of **\$445.93**. This has been calculated based on the information you have supplied to us. This is an estimate only.

Pay the ATO electronically or by mail by the due date to avoid interest and penalties.

If you have any questions or require further information then please do not hesitate to contact 4You Accounting & Taxation on 08 95285863.

Yours sincerely,

4You Accounting & Taxation

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 However, you cannot lodge your tax return electronically if you do not quote your TFN.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

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 partnership, trust, fund or entity	Year
TFN Recorded	The Price 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	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.

<u>Agent Ref No.</u>	<u>BSB Number</u>	<u>Account Number</u>	<u>Account Name</u>
24956526	013986	014019715	The Price Superannuation Fund

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

<u>Signature</u>	<u>Date</u>

PART D TAX AGENTS CERTIFICATE (SHARED FACILITIES USERS ONLY)

<u>Client Ref</u>	<u>Agent Ref No.</u>	<u>Contact Name</u>	<u>Contact No.</u>
	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.

<u>Agent's Signature</u>	<u>Date</u>

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)				The Price Superannuation Fund
3 AUSTRALIAN BUSINESS NUMBER				19 226 843 300
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 19/02/2024
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				013986
Account number				014019715
Account name				The Price 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		\$21.00
Did you have a CGT event during the year?	G	No
Have you applied an exemption or rollover?	M	No
Net capital gain	A	\$0.00

Losses carried forward

Other Net Capital Losses		\$21.00
Gross rent and other leasing and hiring	B	\$25,114.00
Gross interest income	C	\$4.00
Tax file number amounts withheld from gross interest		\$0.00
Transfers from foreign funds income	Number 0 F	
Unfranked dividends	J	\$302.00
Franked dividend income amount	K	\$939.00
Franking credit	L	\$402.00
Assessable contributions	(R1 + R2 + R3 less R6) R	\$20,489.00
Assessable employer contributions	R1	\$20,489.00
No-TFN-quoted contributions	R3	\$0.00
Gross income	W	\$47,250.00
Total assessable income	V	\$47,250.00

Section C: Deductions and non-deductible expenses

12 DEDUCTIONS

		Deductions		Non-Deductible Expenses
Interest expenses within Australia	A1	\$14,727.00	A2	\$0.00
Other depreciation		\$7,716.00		
Decline in value of depreciating assets	E1	\$7,716.00	E2	
SMSF auditor fee	H1	\$440.00	H2	\$0.00
Investment expenses	I1	\$11,294.00	I2	\$0.00
Management and administration expenses	J1	\$2,838.00	J2	\$0.00
Other amounts	L1	\$96.00	L2	
		O - Other expenses not listed elsewhere		
Tax losses deducted	M1	\$6,209.00		
Totals	N	\$43,320.00	Y	\$0.00
Total SMSF expenses		(N + Y)	Z	\$43,320.00
Taxable income or loss		(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)	O	\$3,930.00

Section D: Income tax calculation statement

13 CALCULATION STATEMENT

Taxable income		A	\$3,930.00
Tax on taxable income		T1	\$589.50
Tax on no-TFN-quoted contributions		J	\$0.00
Gross tax		B	\$589.50
Subtotal	(B less C - cannot be less than zero)	T2	\$589.50
Non-refundable carry forward tax offsets	(D1 + D2 + D3 + D4)	D	\$0.00
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
Subtotal	(T2 less D - cannot be less than zero)	T3	\$589.50
REFUNDABLE TAX OFFSETS	(E1 + E2 + E3 + E4)	E	\$402.57
Complying fund's franking credits tax offset		E1	\$402.57
Exploration credit tax offset		E4	\$0.00
Tax Payable		T5	\$186.93

Eligible credits	(H2 + H3 + H5 + H6 + H8)	H	\$0.00
Credit for tax withheld – where ABN or TFN not quoted (non-individual)		H3	\$0.00
Credit for TFN amounts withheld from payments from closely held trusts		H5	\$0.00
Credit for amounts withheld from foreign resident capital gains withholding		H8	\$0.00
Tax offset refunds (Remainder of refundable tax offsets)		I	\$0.00
PAYG instalments raised		K	\$0.00
Supervisory levy		L	\$259.00
Supervisory levy adjustment for wound up funds		M	\$0.00
Supervisory levy adjustment for new funds		N	\$0.00
Amount payable		S	\$445.93

Section E: Losses

14 LOSSES

Net capital losses carried forward to later income years		V	\$21.00
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Section H: Assets and liabilities

15 ASSETS

15b Australian direct investments

Cash and term deposits		E	\$32,671.00
Listed shares		H	\$36,396.00
Limited recourse borrowing arrangements		J	\$612,427.00
Australian residential real property		J1	\$428,002.00
Australian non-residential real property		J2	\$184,425.00
Property Count		J7	1
Other assets		O	\$18,290.00

15d Overseas direct investments

Total Australian and overseas assets		U	\$699,784.00
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15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?		A	No
Did the members or related parties of the fund use personal guarantees or other security for the LRBA?		B	No

16 LIABILITIES

Borrowings	V	\$224,753.00
Borrowings for limited recourse borrowing arrangements	V1	\$224,753.00
Total member closing account balances	W	\$474,734.00
Other liabilities	Y	\$296.00
Total liabilities	Z	\$699,783.00

Section K : Declarations**PREFERRED TRUSTEE OR DIRECTOR CONTACT DETAILS**

Title	Mr
First name	Steven
Family name	Price
Non-individual trustee name	Jedeye Pty Ltd
Contact number	04 23348794
Email address	superted@exemail.com.au

TAX AGENT'S CONTACT DETAILS

Practice name	Gibson Tax & Accounting Services Pty Ltd
Title	Mr
First name	Dean Allan
Family name	Gibson
Contact number	08 95285863

Member 1 — Price, Cynthia Gay (TFN Recorded)

Account status		Open
Tax File Number		TFN Recorded
INDIVIDUAL NAME		
Title		Mrs
Given name		Cynthia
Other given names		Gay
Family name		Price
Suffix		
Date of birth		8 Nov 1965
Date of death		
CONTRIBUTIONS		
Opening account balance		\$134,173.43
Employer contributions	A	\$8,117.04
Principal Employer ABN	A1	
Personal contributions	B	
CGT small business retirement exemption	C	
CGT small business 15 year exemption	D	
Personal injury election	E	
Spouse and child contributions	F	
Other third party contributions	G	
Proceeds from primary residence disposal	H	
Receipt date	H1	
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	\$8,117.04

OTHER TRANSACTIONS

Allocated earnings or losses	O	\$3,925.43
Inward rollovers and transfers	P	
Outward rollovers and transfers	Q	
TRIS Count		
Accumulation phase account balance	S1	\$146,215.90
Retirement phase account balance - Non CDBIS	S2	
Retirement phase account balance - CDBIS	S3	
Accumulation phase value	X1	
Retirement phase value	X2	
Outstanding Limited recourse borrowing arrangement	Y	
Lump Sum payment	R1	
Income stream payment	R2	
Closing account balance	S	\$146,215.90

Member 2 — Price, Steven (TFN Recorded)

Account status		Open
Tax File Number		TFN Recorded
INDIVIDUAL NAME		
Title		Mr
Given name		Steven
Other given names		
Family name		Price
Suffix		
Date of birth		27 May 1964
Date of death		
CONTRIBUTIONS		
Opening account balance		\$306,327.38
Employer contributions	A	\$12,371.98
Principal Employer ABN	A1	
Personal contributions	B	
CGT small business retirement exemption	C	
CGT small business 15 year exemption	D	
Personal injury election	E	
Spouse and child contributions	F	
Other third party contributions	G	
Proceeds from primary residence disposal	H	
Receipt date	H1	
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	\$12,371.98

OTHER TRANSACTIONS

Allocated earnings or losses	O	\$9,819.35
Inward rollovers and transfers	P	
Outward rollovers and transfers	Q	
TRIS Count		
Accumulation phase account balance	S1	\$328,518.71
Retirement phase account balance - Non CDBIS	S2	
Retirement phase account balance - CDBIS	S3	
Accumulation phase value	X1	
Retirement phase value	X2	
Outstanding Limited recourse borrowing arrangement	Y	
Lump Sum payment	R1	
Income stream payment	R2	
Closing account balance	S	\$328,518.71

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	K
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
Total current year	J	\$0.00 A
2 CAPITAL LOSSES		
Total current year capital losses applied		B
Total prior year net capital losses applied		C
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
3 UNAPPLIED NET CAPITAL LOSSES CARRIED FORWARD		
Net capital losses from collectables carried forward to later income years		A
Other net capital losses carried forward to later income years		B \$21.00
4 CGT DISCOUNT		
Total CGT discount applied		A
5 CGT CONCESSIONS FOR SMALL BUSINESS		
Small business active asset reduction		A
Small business retirement exemption		B
Small business rollover		C
Total small business concessions applied		D \$0.00
6 NET CAPITAL GAIN		
		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		
7 EARNOUT ARRANGEMENTS		
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 worksheet

1 TAX LOSSES CARRIED FORWARD FROM PRIOR INCOME YEARS	
2020-2021	\$4,234.00
2019-2020	\$1,975.00
Total	\$6,209.00
2 LOSSES RECONCILIATION	
Balance of tax losses brought forward from the prior income year	\$6,209.00
SUBTRACT Tax losses deducted	\$6,209.00
Total tax losses carried forward to later income years	\$0.00

Worksheets

11 INCOME

B Gross rent and other leasing and hiring

Description	Amount
Imported from SF360	\$25,114.00
Total	\$25,114.00

C Gross interest income

Description	Tax Withheld	Interest
Imported from SF360	\$0.00	\$4.00
Total	\$0.00	\$4.00

12 DEDUCTIONS

A INTEREST EXPENSES WITHIN AUSTRALIA

Description	Deductible	Non deductible
Imported from SF360	\$14,727.00	\$0.00
Total	\$14,727.00	\$0.00

OTHER DEPRECIATION

Description	Deductible	Non deductible
Imported from SF360	\$7,716.00	\$0.00
Total	\$7,716.00	\$0.00

H SMSF auditor fee

Description	Deductible	Non deductible
Imported from SF360	\$440.00	\$0.00
Total	\$440.00	\$0.00

I Investment Expenses

Description	Deductible	Non deductible
Imported from SF360	\$11,294.00	\$0.00
Total	\$11,294.00	\$0.00

J Management and administration expenses

Description	Deductible	Non deductible
Imported from SF360	\$2,838.00	\$0.00
Total	\$2,838.00	\$0.00

L Other amounts

Description	Deductible	Non deductible
Imported from SF360	\$96.00	\$0.00
Total	\$96.00	\$0.00

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

Description	Amount
Imported from SF360	\$0.00
Total	\$0.00

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

Description	Amount
Imported from SF360	\$0.00
Total	\$0.00

D3 Early stage investor tax offset

Description	Amount
Imported from SF360	\$0.00
Total	\$0.00

D4 Early stage investor tax offset carried forward from previous year

Description	Amount
Imported from SF360	\$0.00
Total	\$0.00

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

Description	Amount
Imported from SF360	\$0.00
Total	\$0.00

H8 Credit for amounts withheld from foreign resident capital gains withholding

Description	Amount
Imported from SF360	\$0.00
Total	\$0.00

K PAYG INSTALMENTS RAISED

Description	Amount
Sep 21	\$0.00
Dec 21	\$0.00
Mar 22	\$0.00
Jun 22	\$0.00
Total	\$0.00

15 ASSETS**15b** AUSTRALIAN DIRECT INVESTMENTS**E** Cash and term deposits

Description	Amount
Imported from SF360	\$32,671.00
Total	\$32,671.00

H Listed shares

Description	Amount
Imported from SF360	\$36,396.00
Total	\$36,396.00

 J LIMITED RECOURSE BORROWING ARRANGEMENTS

J1 - AUSTRALIAN RESIDENTIAL REAL PROPERTY

Description	Amount
Imported from SF360	\$428,002.00
Total	\$428,002.00

J2 - AUSTRALIAN NON-RESIDENTIAL REAL PROPERTY

Description	Amount
Imported from SF360	\$184,425.00
Total	\$184,425.00

 O Other assets

Description	Amount
Imported from SF360	\$18,290.00
Total	\$18,290.00

 16 LIABILITIES V1 Borrowings for limited recourse borrowing arrangements

Description	Amount
Imported from SF360	\$224,753.00
Total	\$224,753.00

 Y Other liabilities

Description	Amount
Imported from SF360	\$296.00
Total	\$296.00