Electronic lodgment declaration (Form P, T, F, SMSF or EX) PART A

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.

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 However, you cannot lodge your tax return electronically if you do not quote your TFN.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

Tax file number	44 985 40	06		Year	2022	
Name of partnership, trust, fund or entity	Michael	Smith	Superannuation	Fund		

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:

· the information provided to the 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.

Date		
	Date	Date

PART B

I au Si

P/

I de

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 lodgment 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.

Agent's reference number	75078006		
Account Name	CLARKE MCEWAN TRUST ACCOUNT		
authorise the refund to be	deposited directly to the specified account.		
Signature		Date	
PART D	Tax agent's certificate	(shared facilities only)	
CLARKE MCEWAN			
	ared this tax return in accordance with the information ived a declaration made by the entity that the information		

· I am authorised by the partner, trustee, director or public officer to lodge this tax return, including any applicable schedules.

Agent's signature		Date	Client refere	NCE SMITSFM1
Contact name	MR JOHN CLARKE			
Agent's phone	e number 07 54754300		Agent's reference number 75	078006

^	0	0	

		Self-mana fund annu	ged superann al return	uation	2022
On con	to should complete this annual return? by self-managed superannuation funds (SMS) nplete this annual return. All other funds must and income tax return 2022 (NAT 71287).			Return year	2022
in	he Self-managed superannuation fund ann structions 2022 (NAT 71606) (the instruction ou to complete this annual return.				
ci vi	he SMSF annual return cannot be used to r nange in fund membership. You must upda a ABR.gov.au or complete the Change of c uperannuation entities form (NAT3036).	te fund details			
Se	ction A: Fund information				
1	Tax file number (TFN)	44 985 406			
	The ATO is authorised by law to request you chance of delay or error in processing you				e the
2	Name of self-managed superannuat				
		Michael Smith	Superannuation Fur	nd	
3	Australian business number (ABN) (if applicable)	32 528 181 54	0		
4	Current postal address	C/- CLARKE Mc	EWAN		
		Po Box 491			
		Maroochydore		QLD 4	558
	Is this an amendment to the SMSF's 2022		N N		
6	SMSF auditor				
	Auditor's name Title	MR			
	Familyname	BOYS			
	First given name Other given names	ANTHONY			
	-				
	SMSF Auditor Number	100 014 140			
	Auditor's phone number	07 54754300			
	Use Agent Y Postal address address	C/- CLARKE Mc	EWAN		
		Po Box 491			
		Maroochydore		QLD 4	558
		Date audit was comple	A 13/10/2022		
		Was Part A of the aud	t report qualified ?	B N	
		Was Part B of the audi	• •	CN	
		If Part B of the audit re have the reported issu		D	

Sensitive (when completed)

~		nstitution account details for super contributions and rollovers. Do not provide a tax agent account here.
	Fund BSB number	182512 Fund account number 960080844
	Fund account name	
		SMITH & DEWI LAVEND
	L would like my tay re	efunds made to this account. N Print Y for yes If Yes, Go to C.
		or N for no.
Е	B Financial institution	on account details for tax refunds
_		for tax refunds. You can provide a tax agent account here.
	BSB number	084801 Account number 539793745
	Account name	N TRUST ACCOUNT
	CLARKE MCEWA	
C	C Electronic service	address alias
		c service address alias(ESA) issued by your SMSF messaging provider. dataESAAlias). See instructions for more information.
		Fund's tax file number (TFN) 44 985 406
S	Status of SMSF	Australian superannuation fund A Y Fund benefit structure B A Code
S	Does the fund t	
	Does the fund t Govern	Australian superannuation fund A Y Fund benefit structure B A Code rust deed allow acceptance of the ment's Super Co-contribution and C Y
V	Does the fund t Govern Was the fund wound	Australian superannuation fund A Y Fund benefit structure B A Code rust deed allow acceptance of the ment's Super Co-contribution and Low Income Super Amounts? C Y Fund benefit structure B A Code up during the income year? If yes, provide the date on Day Month Year Have all tax lodgment Have all tax lodgment
V	Does the fund t Govern Was the fund wound	Australian superannuation fund rust deed allow acceptance of the ment's Super Co-contribution and Low Income Super Amounts? Up during the income year? Day Month Year How all tay Indemont
V	Does the fund t Govern Was the fund wound N Print Y for yes or N for no.	Australian superannuation fund A Y Fund benefit structure B A Code rust deed allow acceptance of the ment's Super Co-contribution and Low Income Super Amounts? C Y Fund benefit structure B A Code up during the income year? If yes, provide the date on which the fund was wound up Day Month Year Have all tax lodgment and payment obligations been met? Image: Code
V [1 0 E	Does the fund t Govern Was the fund wound N Print Y for yes or N for no.	Australian superannuation fund A Y Fund benefit structure B A Code rust deed allow acceptance of the ment's Super Co-contribution and Low Income Super Amounts? C Y Fund benefit structure B A Code up during the income year? If yes, provide the date on which the fund was wound up Day Month Year Have all tax lodgment and payment obligations been met? Image: Code
V I D I I I I I I I I I I I I I I I I I	Does the fund t Govern Was the fund wound M Print Y for yes or N for no. Exempt current pens Did the fund pay retirement in the income year? To claim a tax exemptio	Australian superannuation fund A Y Fund benefit structure B A Code rust deed allow acceptance of the ment's Super Co-contribution and Low Income Super Amounts? C Y Fund benefit structure B A Code up during the income year? If yes, provide the date on which the fund was wound up Day Month Year Have all tax lodgment and payment obligations been met? Image: Ston income stream benefits to one or more members N Print Y for yes
V [1 0 E ir 1	Does the fund t Govern Was the fund wound M Print Y for yes or N for no. Exempt current pens Did the fund pay retirement in the income year? To claim a tax exemptio	Australian superannuation fund rust deed allow acceptance of the memt's Super Co-contribution and Low Income Super Amounts? up during the income year? If yes, provide the date on which the fund was wound up Day Month Year Have all tax lodgment and payment obligations been met? Sion income ent phase superannuation income stream benefits to one or more members N Print Y for yes or N for no. on for current pension income, you must pay at least the minimum benefit payment under t current pension income at Label A.
V I D I I I I	Does the fund the Governer of the Governer of the fund wound of the fund wound of the fund pay retirement of the law. Record exemption the law. R	Australian superannuation fund A rust deed allow acceptance of the mement's Super Co-contribution and Low Income Super Amounts? up during the income year? If yes, provide the date on which the fund was wound up Day Month Year Have all tax lodgment and payment obligations been met? Sion income ent phase superannuation income stream benefits to one or more members In print Y for yes or N for no. In for current pension income, you must pay at least the minimum benefit payment under t current pension income at Label A.
V I D I I I I	Does the fund the Governer Was the fund wound M Print Y for yes or N for no. Exempt current pense Did the fund pay retirement the income year? To claim a tax exemption the law. Record exemption the	Australian superannuation fund A rust deed allow acceptance of the meent's Super Co-contribution and Low Income Super Amounts? If yes, provide the date on which the fund was wound up Day Month Year Have all tax lodgment and payment obligations been met? Sion income ent phase superannuation income stream benefits to one or more members In Print Y for yes or N for no. In for current pension income, you must pay at least the minimum benefit payment under t current pension income at Label A. Income pension income amount
V I D I I I I	Does the fund the Governer Was the fund wound Print Y for yes or N for no. Exempt current pense Did the fund pay retirement the income year? To claim a tax exemption the law. Record exemption the l	Australian superannuation fund rust deed allow acceptance of the ment's Super Co-contribution and Low Income Super Amounts? up during the income year? If yes, provide the date on which the fund was wound up Bay Month Year Have all tax lodgment and payment obligations been met? Sion income ent phase superannuation income stream benefits to one or more members In for current pension income, you must pay at least the minimum benefit payment under t current pension income at Label A. Income pension income amount A.
V I D I I I I	Does the fund the Governer Was the fund wound Print Y for yes or N for no. Exempt current pense Did the fund pay retirement the income year? To claim a tax exemption the law. Record exemption the law. Record exemption If No, Go to Section B: In If Yes Exempt current Which method do Seg	Australian superannuation fund A rust deed allow acceptance of the meent's Super Co-contribution and Low Income Super Amounts? If yes, provide the date on which the fund was wound up Day Month Year Have all tax lodgment and payment obligations been met? Sion income ent phase superannuation income stream benefits to one or more members In Print Y for yes or N for no. In for current pension income, you must pay at least the minimum benefit payment under t current pension income at Label A. Income pension income amount
V I D I I I I	Does the fund the Governer Was the fund wound Mas the fund wound M Print Y for yes or N for no. Exempt current pense Did the fund pay retirements the income year? To claim a tax exemption the law. Record exemption If No, Go to Section B: In If Yes Exempt current Which method do Seg	Australian superannuation fund A rust deed allow acceptance of the ment's Super Co-contribution and Low Income Super Amounts? up during the income year? If yes, provide the date on which the fund was wound up Day Month Year Have all tax lodgment and payment obligations been met? sion income ent phase superannuation income stream benefits to one or more members In print Y for yes or N for no. In for current pension income, you must pay at least the minimum benefit payment under t current pension income at Label A. hcome pension income amount A Image: Print P for yes or N for no. In for current pension income, you must pay at least the minimum benefit payment under t current pension income at Label A. hcome pension income amount A Image: Print P for yes or N for no. Image: Print P fo

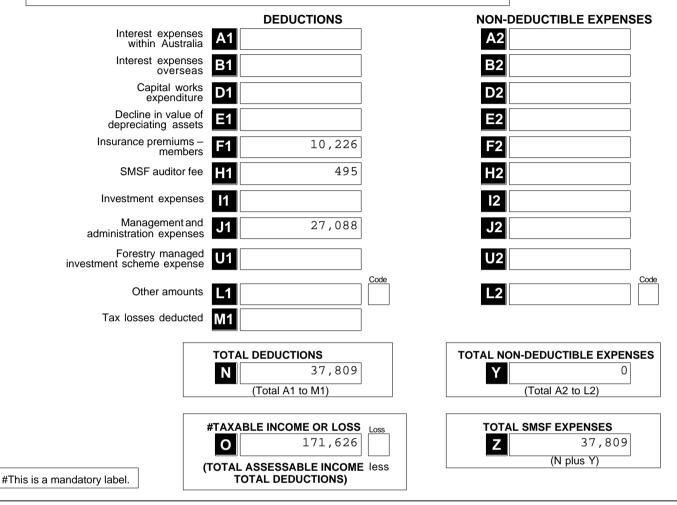
Michael Smith Superannuation Fund

Sec	ction B: Inco	ome			
re	tirement phase	for the entire year, there was no	terests in the SMSF were supporting superannuation other income that was assessable, and you have not sets, you can record these at Section D: Income tax c	realised a deferred	
1	Income	Did you have a capital gains ta (CGT) event during the year	X G Y Print Y for yes or N for no. \$10,000 or you el and the deferred and attach a Cap	l loss or total capital gain is greater lected to use the transitional CGT r notional gain has been realised, con ital gains tax (CGT) schedule 2022.	elief in 201 mplete
		Have you applied a exemption or rollover			7
			Net capital gain	A 58,293	
			Gross rent and other leasing and hiring income	В	
			Gross interest	C 9,337	
			Forestry managed investment scheme income	X	
		preign income			Loss
	D1	5,715	Net foreign income	D 5,715	
		Austr	alian franking credits from a New Zealand company	E	Number
			Transfers from foreign funds	F	
	Colouistion	f assessable contributions	Gross payments where ABN not quoted	Н	Loss
	Assessa	ble employer contributions	Gross distribution from partnerships		
	R1	4,798 able personal contributions	* Unfranked dividend amount	J 5,912]
	R2	0	* Franked dividend amount	K 38,526	
	plus #*No-TI	FN-quoted contributions	* Dividend franking credit	L 16,511]
	(an amount mu less Transfe	ust be included even if it is zero) er of liability to life	* Gross trust distributions	M 70,343	
	R6	ce company or PST	Assessable contributions (R1 plus R2 plus R3 less R6)	R 4,798]
	Calculation o	f non-arm's length income			
		n-arm's length private pany dividends			Code
	U1		* Other income	S	
	plus * Net no	n-arm's length trust distributions	*Assessable income due to changed tax status of fund	Τ]
	plus * Net oth	her non-arm's length income	Net non-arm's length income (subject to 45% tax rate) (U1 plus U2 plus U3)	U]
	instructions to	ndatory label. t is entered at this label, check the b ensure the correct tax been applied.	GROSS INCOME (Sum of labels A to U)		Loss
	L		Exempt current pension income	Y]
			TOTAL ASSESSABLE INCOME (W less Y)		Loss

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).



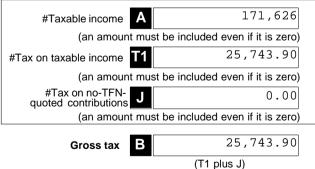
Section D: Income tax calculation statement

#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.

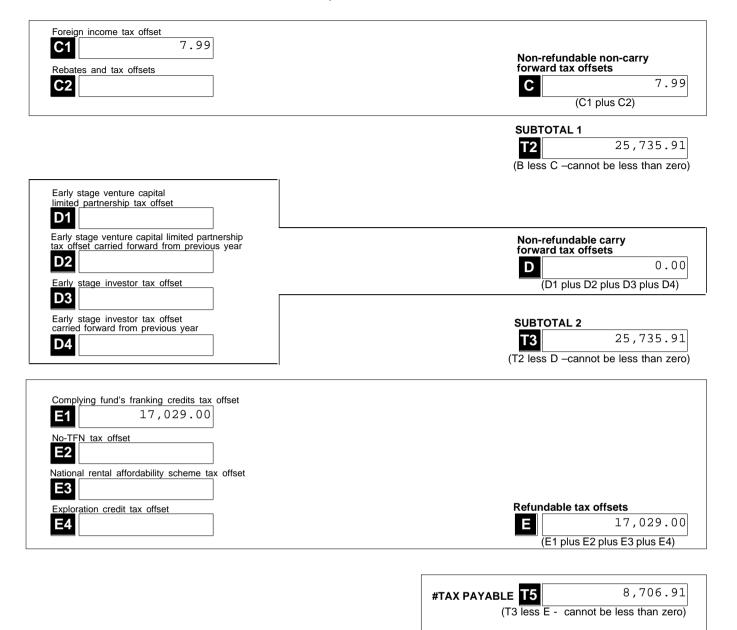
13 Calculation statement

Please refer to the Self-managed superannuation fund annual return instructions 2022 on how to complete the calculation statement.

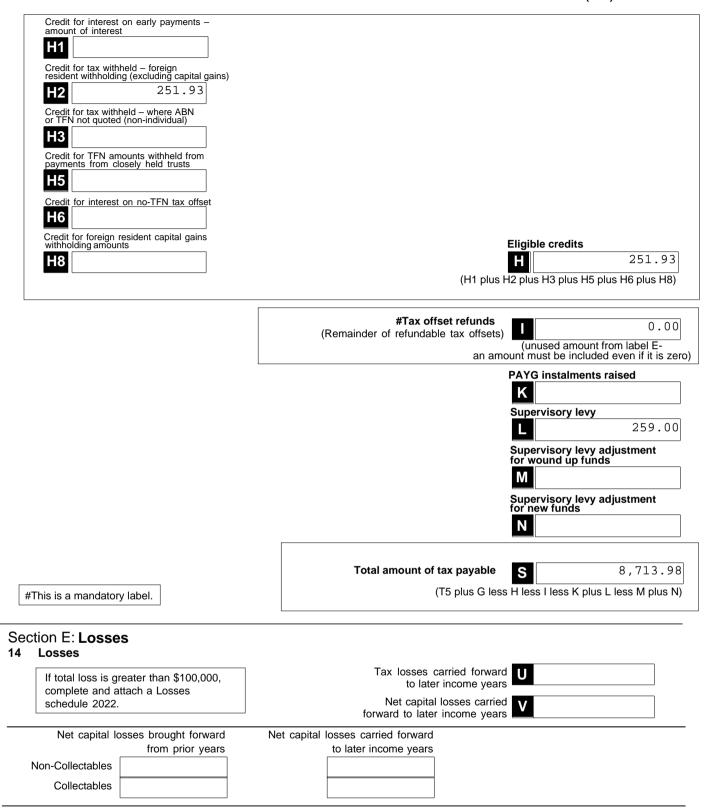


Section 102AAM interest charge

G



Fund's tax file number (TFN) 44 985 406



SMSF Return 2022

Michael Smith Superannuation Fund

Section F / Section G: Member Information

			See the Privacy	note in the	Declaration.	Member	
Title	MR		Member'sTFN	334 54	4 221	1	
Familyname	SMITH	I.				Account	status
First given name	MICHAEL				U		
Other given names							
0							
	Date of birth 30	/07/1961	If decease date of dea				
Contributions			OPENING ACCOUNT BA			53,134.62	
Refer to instruction	ons for completing t	these labels.		Pro	ceeds from prima	ry residence c	lisposal
Employer contrib	utions				ceipt date		
Α	4,798.79			H1			
ABN of principal	emplover	ļ		Ass	essable foreign s	uperannuatior]]
A1				fund	d amount]
Personal contribu	utions	1		Nor	n-assessable fore	ign superannı	Juation
В					d amount	- ·]
	ess retirement exem	ption			nsfer from reserv	۰ <u>۵</u> .	J
С				ass	essable amount	.	1
CGT small busir exemption amou	ness 15-year			K			
D					nsfer from reserv n-assessable amo		
Personal injury el	lection	J		L			
Ε				Con	tributions from no previously non-co	n-complying fund	unds
Spouse and child	d contributions	J		Т			
F				Any	other contribution er Co-contribution	ns (including	
Other third party	contributions	J		Sup Inco	er Co-contribution ome Super Amour	is and low hts)	
G				Μ			
		, 		4 500			
	TOTAL	CONTRIBUTI		4,798.	79		
			(Sum of labels	s A to M)			
Other transaction	ns	1		Allo	cated earnings or		Loss
	hase account balan			0	ç	97,198.01	L
S1	780,731.02				ard rollovers and	transfers	1
Retirement phas - Non CDBIS	e account balance	,		Ρ			
S2 1	.,573,104.38				ward rollovers ar	nd transfers	1
Retirement phas - CDBIS	e account balance			Q			
S3	0.00				np Sum payments		Code
				R1			
					ome stream payme		Code
				R2	1	6,900.00	0
1 тв		<u>.</u>			2 35	53,835.40	1
	RISCount		CLOSING ACCOUNT BALA		(S1 plus S2 plus		
L			A			,]
			Accumulation phase va]
			Retirement phase v]
			Outstanding limited record borrowing arrangement amo				

				Fund's tax file	number (TFN)
			See the Privacy note		Member
Title	MRS		Member'sTFN 202	1 475 171	2 44 985 406
Familyname	SMITH				Account status
First given name	DEWI				O _{Code}
Other given names					
	Date of birth	8/1972	If deceased, date of death		
Contributions		OPENI	NG ACCOUNT BALAI	NCE 73	2,327.97
Refer to instruction	ons for completing the	se labels.		Proceeds from primar	y residence disposal
Employer contrib	utions			Receipt date	
Α				H1	
ABN of principal	employer			Assessable foreign su	uperannuation
A1					
Personal contribu	utions			Non-assessable foreig	gn superannuation
В				fund amount	
	ess retirement exempti	ion		Transfer from reserve] ə:
С				assessable amount	
CGT small busir exemption amou	iess 15-year nt			K	
D				Transfer from reserve non-assessable amou	
Personal injury e	lection			L	
E				Contributions from nor and previously non-co	n-complying funds
Spouse and child	d contributions			T	
F				Any other contribution	s (including
Other third party	contributions			Super Co-contributions Income Super Amoun	s and low ts)
G				Μ	
	TOTAL C	ONTRIBUTIONS		0.00	
			(Sum of labels A t	ю М)	
Other transaction	าร			Allocated earnings or	
	hase account balance			O 3	2,290.72 L
S1	700,037.25			Inward rollovers and	transfers
Retirement phas - Non CDBIS	e account balance			Р	
S2	0.00			Outward rollovers and	d transfers
Retirement phas - CDBIS	e account balance			Q	
S3	0.00			Lump Sum payments	Code
				R1	
				Income stream payme	ents Code
				R2	
0 ты			0.400011175	- 6 70	0,037.25
	RISCount	CLOSIN	G ACCOUNT BALANC	(S1 plus S2 plus	
		Ac	cumulation phase value		
			Retirement phase value	e X2	
		Outs	tanding limited recourse	Υ	

SMSF Return 2022	Michael Smith Superannuation Fund	TFN:	44 985 406 Pag	e 9 of 13
Section H: Assets and liabilitie 15 ASSETS	5			
15a Australian managed investments	Listed trusts	Α	335,700)
	Unlisted trusts	В	590,012	2
	Insurance policy	C		
	Other managed investments	D		
15b Australian direct investments	Cash and term deposits	Ε	872,111	-
	Debt securities	F		
Limited recourse borrowing arrangement	5 Loans	G		
Australian residential real property	Listed shares	Н	1,218,615	5
Australian non-residential real property	Unlisted shares			
Overseas real property J3	Limited recourse borrowing arrangements	J	C)
Australian shares	Non-residential real property	Κ		
J4 Overseas shares	Residential real property	L		
J5	Collectables and personal use assets	Μ		
Other J6	Other assets	0	45,888	3
Property count				
15c Other investments	Crypto-Currency	Ν		
15d Overseas direct investments	Overseas shares	Ρ		
	Overseas non-residential real property	Q		
	Overseas residential real property	R		
	Overseas managed investments	S		
	Other overseas assets	Т		
	TOTAL AUSTRALIAN AND OVERSEAS ASSETS (Sum of labels A to T)	U	3,062,326	5
15e In-house assets				
Did the fund have related p	a loan to, lease to or investment in, arties (known as in-house assets) at the end of the income year?			
15f Limited recourse borrowing arra	ngements			
If the	iund had an LRBA were the LRBA borrowings from a licensed financial institution?			
Did th fund	e members or related parties of the use personal guarantees or other security for the LRBA?			

SMSF Return 2022

16 LIABILITIES

Borrowings for limited recourse		
borrowing arrangements		
Permissible temporary borrowings		
Other borrowings	Borrowings	V 0
(total of all	Total member closing account balances CLOSING ACCOUNT BALANCEs from Sections F and G)	W 3,053,872
	Reserve accounts	X
	Other liabilities	Y 8,454
	TOTAL LIABILITIES	Z 3,062,326

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains
Section J: Other information Family trust election status
If 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 Family trust election, revocation or variation 2022.
Interposed entity election status 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.

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 con	tact detail	s:					
	Title	MR]			
Fa	milyname	SMITH					
First g	iven name	MICHAEL					
Other given names							
Pho	nenumber	Area code	Number 54754300				
Ema	ail address						
Non-individual trustee name (if a	pplicable)						
ABN of non-individu	al trustee						
		Time taken to p	repare and co	nplete this annual retu	urn	Hrs	
The Commissioner of Taxation, as F provide on this annual return to main	-		-				you
TAX AGENT'S DECLARATION:							
declare that the Self-managed sup by the trustees, that the trustees h the trustees have authorised me to	ave given m	ne a declaration st			o me is true		ind that
Tax agent's signature					Date		
Tax agent's contact details							
Title	MR						
Familyname	CLARKE]
First given name	JOHN						-
Other given names							
Tax agent's practice	CLARKE	MCEWAN					[
Tax agent's phone number	Area code 0 7	Number 5475430	0				L
Tax agent number	7507800)6]	Reference number	SMITSFM	1	

Capital gain

47,095

50,259

7,214

104,568

Capital gains tax (CGT) schedule

Use in conjunction with company, trust, fund or self-managed superannuation fund annual return. For instructions on how to complete this schedule refer to the publication Guide to capital gains tax.



Tax file number (TFN)

Taxpayer's name

44 985 406

Michael Smith Superannuation Fund

Australian Business Number (ABN) 32 528 181 540

A \$

В\$

C \$

D \$

E \$

F \$

G \$

H \$

1\$

S \$

J\$

Current year capital gains and capital losses 1

Shares in companies listed on an Australian securities exchange

Other shares

Units in unit trusts listed on an Australian securities exchange

Other units

Real estate situated in Australia

Other real estate

Amount of capital gains from a trust (including a managed fund)

Collectables

Other CGT assets and any other CGT events

Amount of capital gain previously deferred under transitional CGT relief for superannuation funds

> Total current year capital gains

Capital losses 2

Total current year capital losses

Total current year net capital losses applied

Total prior year net capital losses applied

Total capital losses transferred in applied (only for transfers involving a foreign bank branch or permanent establishment of a foreign financial entity)

Total capital losses applied

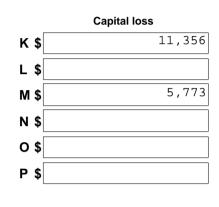
Unapplied net capital losses carried forward 3

Net capital losses from collectables carried forward to later income years

Other net capital losses carried forward to later income years

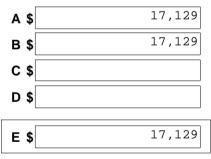
4 CGT discount

Total CGT discount applied





Add the amounts at labels K to R and write the total in item 2 label A - Total current year capital losses.



Add amounts at B, C and D.



Add amounts at A and B and transfer the total to label V - Net capital losses carried forward to later income years on your tax return.

Δ \$ 29,1	
	46

Net capital gain

A \$ 58,293

1J less 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.

Taxpayer's declaration

If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided 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 ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy

I declare that the information on this form is true and correct.

Signature

Date

Contact person

Daytime contact number (in	clude area code)
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2021/22 CLIENT SUBSTANTIATION DECLARATION

NAME: Michael Smith Superannuation Fund TFN: 44 985 406

For The Year Ended 30 June 2022

We, the Trustees of Michael Smith Superannuation Fund, confirm that you have advised us that we must demonstrate that we have incurred an expense for income producing purposes. In addition, you have advised us of the stringent substantiation legislation we must satisfy in relation to work, car and business travel expenses, and mobile and home telephone costs.

In addition, you have informed us that we must obtain original receipts and keep them for a minimum of five years from the date our return is lodged. The receipts must contain the following details:

- Name of supplier
- Amount of expense
- Nature of goods and services (noting the specific type of items purchased or expenditure incurred which we are able to personally record up to the date of lodgement of our return where not adequately noted by the supplier)
- Date of expense (which we are able to personally record where not noted by the supplier)
- The date of the documents.

Penalties to apply with incorrect returns

You have also advised us that additional tax, penalties, interest and possible prosecution action may be taken against us by the Australian Taxation Office if we provide details which lead to an incorrect tax return being lodged.

Income from sources in and out of Australia for the year of income

You have advised us that as Australian residents we must declare income from all sources, in and out of Australia, including net capital gains received, for the year of income in our tax return. I am aware that this includes any cash or cash sales that I may have received for the financial year of income in my tax return.

Apportionment

Where items are used for both business and private purposes, eg, car, mobile telephone, home telephone, computer etc, we have records to verify our business usage claim. Further, we have instructed you to prepare the return based on us being able to produce these records, if required.

Audit matters

We further confirm that:

- We are aware of the procedures to follow if a document is lost or destroyed
- We may be required to verify any income or expense item noted in our return in the event of an Australian Taxation Office audit
- We understand the Substantiation schedules we completed for all work, car and travel expense claims under selfassessment
- We have read and understood the return prepared for us.

2022 Client substantiation declaration

We declare that:

- We have disclosed and you have returned all of the income, including net capital gains which we have earned/received, for the 2022 income year.
- All income declared, claims for deductions and tax offsets/rebates included in our return are based on our specific instructions and advice that we satisfy the relevant taxation requirements.
- We have all receipts or documentation necessary to substantiate the above claims and we will make them available if required by the Tax Office
- You have clarified what written evidence (including car/travel records) will be required during an audit and penalties, (including prosecution) that may be applied if incorrect claims are identified in an audit situation.

Signed: _____

I/We, Michael Smith Superannuation Fund, hereby authorise Clarke McEwan to negotiate any monies received on my/our behalf into the Clarke McEwan Client Trust Account. I further authorise it to deduct from this account fees for professional services in relation to myself, this entity or any related entities, plus a handling fee of five dollars and fifty cents from this account and to forward a cheque from this account to me/us for the balance of the funds.

SIGNED: _____

NAME: Michael Smith Superannuation Fund

DATE: _____