

Self managed superannuation fund annual return

2022

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).

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

Section A: Fund information

1 Tax file number (TFN)*

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

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 Australian business number (ABN) (if applicable)

4 Current postal address*

5 Annual return status

Is this an amendment to the SMSF's 2022 return?

A No Yes

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

B No Yes

6 SMSF auditor

Auditor's name

Title:

Family name*

Suffix

First given name*

Other given names

SMSF Auditor Number*

Auditor's phone number*

Postal address*

Date audit was completed **A**

Day Month 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 fund's financial institution details to pay any super payments and tax refunds owing to you.

A Fund's financial institution account details

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

Fund BSB number (must be six digits) Fund Account number

Fund account name (for example, J&Q Citizen ATF J&Q Family SF)

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

B Financial institution details for tax refunds only

This account is used for tax refunds. You can provide a tax agent account here.

BSB number (must be six digits) Account number

Account name (for example, J&Q Citizen ATF J&Q Family SF)

C 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.

8 Status of SMSF

Australian superannuation fund

A No Yes

Fund benefit structure * **B** Code

Does the fund trust deed allow acceptance of the Government's Super Co-contributions and Low Income Super Contribution? **C** No Yes

9 Was the fund wound up during the income year?

No Yes If yes, provide the date on which the fund was wound up Have all tax lodgment and payment obligations been met? No Yes

10 Exempt current pension income

Did the fund pay an income stream 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 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 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: Income

Do not complete this section if your fund was in full pension phase for the entire year and there was no other income that was assessable. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

11 Income

Did you have a capital gains tax (CGT) event during the year? **G** No Yes If the total capital loss or total capital gain is greater than \$10,000 complete and attach a *Capital gains tax (CGT) schedule 2022*.

Have you applied an exemption or rollover? **M** No Yes CODE

Net capital gain **A** \$ 0.00

Gross rent and other leasing and hiring income **B** \$.00

Gross interest **C** \$.00

Forestry managed investment scheme income **X** \$.00

Gross foreign income **D1** \$.00 Net foreign income **D** \$.00 Loss

Australian franking credits from a New Zealand company **E** \$.00

Transfers from foreign funds **F** \$.00 Number

Gross payments where ABN not quoted **H** \$.00 Loss

Gross distribution from partnerships **I** \$.00

*Unfranked dividend amount **J** \$ 46255.00

*Franked dividend amount **K** \$ 461557.00

*Dividend franking credit **L** \$ 197782.00 Code

*Gross trust distributions **M** \$ 2613.00 Code

Assessable contributions **R** \$ 78126.00
(R1 plus R2 plus R3 less R6)

Calculation of assessable contributions

Assessable employer contributions **R1** \$ 78126.00

Plus Assessable personal contributions **R2** \$.00

Plus ^*No-TFN quoted contributions **R3** \$.00
(an amount must be included even if it is zero)

Less Transfer of liability to life insurance company or PST **R6** \$.00

Calculation of non-arm's length income

*Net non-arm's length private company dividends **U1** \$.00

Plus *Net non-arm's length trust distributions **U2** \$.00

Plus *Net other non-arm's length income **U3** \$.00

*Other income **S** \$.00 Code

*Assessable income due to changed tax status of fund **T** \$.00

Net non-arm's length income **U** \$.00
(subject to 45% tax rate)
(U1 plus U2 plus U3)

^This is a mandatory label.
*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

GROSS INCOME **W** \$ 786333.00 Loss
(Sum of labels A to U)

Exempt current pension income **Y** \$ 140605.00

TOTAL ASSESSABLE INCOME **V** \$ 645728.00 Loss
(W less Y)

Place your attachments here.

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).

	DEDUCTIONS	NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	A1 \$ <input style="width: 150px;" type="text" value="0.00"/>	A2 \$ <input style="width: 150px;" type="text" value="0.00"/>
Interest expenses overseas	B1 \$ <input style="width: 150px;" type="text" value="0.00"/>	B2 \$ <input style="width: 150px;" type="text" value="0.00"/>
Capital works expenditure	D1 \$ <input style="width: 150px;" type="text" value="0.00"/>	D2 \$ <input style="width: 150px;" type="text" value="0.00"/>
Decline in value of depreciating assets	E1 \$ <input style="width: 150px;" type="text" value="0.00"/>	E2 \$ <input style="width: 150px;" type="text" value="0.00"/>
Insurance premiums - members	F1 \$ <input style="width: 150px;" type="text" value="0.00"/>	F2 \$ <input style="width: 150px;" type="text" value="0.00"/>
SMSF auditor fee	H1 \$ <input style="width: 150px;" type="text" value="266.00"/>	H2 \$ <input style="width: 150px;" type="text" value="266.00"/>
Investment expenses	I1 \$ <input style="width: 150px;" type="text" value="0.00"/>	I2 \$ <input style="width: 150px;" type="text" value="0.00"/>
Management and administration expenses	J1 \$ <input style="width: 150px;" type="text" value="0.00"/>	J2 \$ <input style="width: 150px;" type="text" value="0.00"/>
Forestry managed investment scheme expense	U1 \$ <input style="width: 150px;" type="text" value="0.00"/>	U2 \$ <input style="width: 150px;" type="text" value="0.00"/>
Other amounts	L1 \$ <input style="width: 150px;" type="text" value="0.00"/> <small>Code <input style="width: 30px;" type="text"/></small>	L2 \$ <input style="width: 150px;" type="text" value="0.00"/> <small>Code <input style="width: 30px;" type="text"/></small>
Tax losses deducted	M1 \$ <input style="width: 150px;" type="text" value="0.00"/>	
TOTAL DEDUCTIONS		TOTAL NON-DEDUCTIBLE EXP.
	N \$ <input style="width: 150px;" type="text" value="266.00"/> <small>(Total A1 to M1)</small>	Y \$ <input style="width: 150px;" type="text" value="266.00"/> <small>(Total A2 to L2)</small>
TAXABLE INCOME OR LOSS <small>Loss <input style="width: 30px;" type="text"/></small>		TOTAL SMSF EXPENSES
	O \$ <input style="width: 150px;" type="text" value="645462.00"/> <small>(Total assessable income less total deductions)</small>	Z \$ <input style="width: 150px;" type="text" value="532.00"/> <small>(N plus Y)</small>

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.

13 Calculation statement

Taxable income	A \$ <input style="width: 150px;" type="text" value="645462.00"/> <small>(an amount must be included even if it is zero)</small>
Tax on taxable income	T1 \$ <input style="width: 150px;" type="text" value="96819.30"/> <small>(an amount must be included even if it is zero)</small>
Tax on No-TFN quoted contributions	J \$ <input style="width: 150px;" type="text" value="0.00"/> <small>(an amount must be included even if it is zero)</small>
Gross tax	B \$ <input style="width: 150px;" type="text" value="96819.30"/> <small>(T1 plus J)</small>

Foreign income tax offset	C1	\$			
Rebates and tax offsets	C2	\$			
				Non-refundable non-carry forward tax offsets	C \$
				(C1 plus C2)	

Early stage venture capital limited partnership tax offset	D1	\$			
				SUBTOTAL 1 T2	\$ 96819.30
				(B less C - cannot be less than zero)	

Early stage venture capital limited partnership tax offset carried forward from previous year	D2	\$			
Early stage investor tax offset carried forward from previous year	D4	\$			
Early stage investor tax offset	D3	\$			
				Non-refundable carry forward tax offsets	D \$
				(D1 plus D2 plus D3 plus D4)	

SUBTOTAL 2 T3	\$ 96819.30
(T2 less D - cannot be less than zero)	

Complying fund's franking credits tax offset	E1	\$			
No-TFN tax offset	E2	\$			
National rental affordability scheme tax offset	E3	\$			
Exploration credit tax offset	E4	\$			
				Refundable tax offsets	E \$
				(E1 plus E2 plus E3 plus E4)	

	TAX PAYABLE T5	\$			96819.30
				(T3 less E - cannot be less than zero)	

Section 102AAM interest charge	G	\$			
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Credit for interest on early payments - amount of interest	H1	\$			
Credit for tax withheld - foreign resident withholding	H2	\$			
Credit for tax withheld - where ABN or TFN not quoted (non-individual)	H3	\$			
Credit for TFN amounts withheld from payments from closely held trusts	H5	\$			
Credit for interest on no-TFN tax offset	H6	\$			
Credit for amounts withheld from foreign resident capital gains withholding	H8	\$			
				Eligible credits	H \$
				(H1 plus H2 plus H3 plus H5 plus H6 plus H8)	

Tax offset refunds (Remainder of refundable tax offsets)	I	\$			0.00
				<i>unused amount from label E - an amount must be included even if it is zero</i>	

PAYG instalments raised	K	\$			0.00
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Supervisory levy	L	\$			259.00
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Supervisory levy adjustment for wound up funds	M	\$			
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Supervisory levy adjustment for new funds	N	\$			
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	AMOUNT DUE OR REFUNDABLE S	\$			97078.30
				(T5 plus G less H less I less K plus L less M plus N)	

Section E: Losses

14 Losses

If total loss is greater than \$100,000, complete and attach a *Losses schedule 2022*.

Tax losses carried forward to later income years	U	\$			0.00
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Net capital losses carried forward to later income years	V	\$			176541.00
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Section H: Assets and liabilities

15 Assets

15a Australian managed investments

Listed trusts	A	\$	.00
Unlisted trusts	B	\$	.00
Insurance policy	C	\$	.00
Other managed investments	D	\$	.00

15b Australian direct investments

Limited recourse borrowing arrangements

Australian resident real property

J1 \$.00

Australian non-residential real property

J2 \$.00

Overseas real property

J3 \$.00

Australian shares

J4 \$.00

Overseas shares

J5 \$.00

Other

J6 \$.00

Property Count

J7 .00

Cash and term deposits	E	\$	155696.00
Debt securities	F	\$	.00
Loans	G	\$	.00
Listed shares	H	\$	7603971.00
Unlisted shares	I	\$	.00
Limited recourse borrowing arrangement	J	\$	.00
Non-residential real property	K	\$	.00
Residential real property	L	\$	.00
Collectables and personal use assets	M	\$.00
Other assets	O	\$	99355.00

15c Other investments

Crypto-Currency	N	\$.00
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15d Overseas direct investments

Overseas shares	P	\$.00
Overseas non-residential real property	Q	\$.00
Overseas residential real property	R	\$	.00
Overseas managed investments	S	\$	.00
Other overseas assets	T	\$.00

TOTAL AUSTRALIAN AND OVERSEAS ASSETS (Sum of labels A to T)	U	\$	7859022.00
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15e 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 No Yes \$.00

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?

No Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA?

No Yes

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements		
V1	\$	<input type="text" value=".00"/>
Permissible temporary borrowings		
V2	\$	<input type="text" value=".00"/>
Other borrowings		
V3	\$	<input type="text" value=".00"/>
Borrowings		V \$ <input type="text" value=".00"/>

Total member closing account balances (total of all CLOSING ACCOUNT BALANCEs from Sections F and G)	W	\$	<input type="text" value="7859022.00"/>
Reserve accounts	X	\$	<input type="text" value=".00"/>
Other liabilities	Y	\$	<input type="text" value=".00"/>
TOTAL LIABILITIES		Z	\$ <input type="text" value="7859022.00"/>

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains	H	\$	<input type="text" value=".00"/>
Total TOFA losses	I	\$	<input type="text" value=".00"/>

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**). **A**

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*. **B**

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. **C**

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 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

John William Hamilton

Date Day Month Year

Preferred trustee or director contact details:

Title:

Family name* Suffix

First given name* Other given names

Phone number*

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee Time taken to prepare and complete this annual return

The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this annual return to maintain the integrity of the register. For further information, refer to the instructions.

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

John William Hamilton

Date Day Month Year

Tax agent's contact details:

Title:

Family name* Suffix

First given name* Other given names

Tax agent's practice

Tax agent's phone number* Reference number Tax agent number*

Postal address for annual returns: **Australian Taxation Office, GPO Box 9845, IN YOUR CAPITAL CITY**

Section F: Member information

In Section F report all current members in the fund at 30 June.
Use Section G to report any former members or deceased members who held an interest in the fund at any time during the income year.

MEMBER NUMBER

Title:

Account status Code

Family name

Suffix

First given name

Other given names

Member's TFN
See the Privacy note in the Declaration

Date of birth
Day Month Year

If deceased, date of death
Day Month Year

Proceeds from primary residence disposal **H** \$
Receipt date

Contributions

OPENING ACCOUNT BALANCE \$

Employer contributions **A** \$

ABN of principal employer

Personal contributions **B** \$

CGT small business retirement exemption **C** \$

CGT small business 15-year exemption amount **D** \$

Personal injury election **E** \$

Spouse and child contributions **F** \$

Other third party contributions **G** \$

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** \$

Accumulation phase account balance
X \$

Allocated earnings or losses **O** \$ Loss

Retirement phase account balance - Non CDBIS
Y \$

Inward rollovers and transfers **P** \$ Outward rollovers and transfers **Q** \$

Retirement phase account balance - CDBIS
Z \$

Lump Sum payment **R1** \$ Code

TRIS Count

Income stream payment **R2** \$ Code

Accumulation phase value **X1** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

Retirement phase value **Z** \$

CLOSING ACCOUNT BALANCE **S** \$

Sensitive (when completed)

Section F: Member information

In Section F report all current members in the fund at 30 June.
Use Section G to report any former members or deceased members who held an interest in the fund at any time during the income year.

MEMBER NUMBER

Title:

Account status Code

Family name

Suffix

First given name

Other given names

Member's TFN
See the Privacy note in the Declaration

Date of birth
Day Month Year

If deceased, date of death
Day Month Year

Proceeds from primary residence disposal **H** \$
Receipt date

Contributions

OPENING ACCOUNT BALANCE \$

Employer contributions **A** \$

ABN of principal employer

Personal contributions **B** \$

CGT small business retirement exemption **C** \$

CGT small business 15-year exemption amount **D** \$

Personal injury election **E** \$

Spouse and child contributions **F** \$

Other third party contributions **G** \$

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** \$

Accumulation phase account balance
\$

Allocated earnings or losses **O** \$ Loss

Retirement phase account balance - Non CDBIS
\$

Inward rollovers and transfers **P** \$ Outward rollovers and transfers **Q** \$

Retirement phase account balance - CDBIS
\$

Lump Sum payment **R1** \$ Code

TRIS Count

Income stream payment **R2** \$ Code

Accumulation phase value **X1** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

Retirement phase value **\$**

CLOSING ACCOUNT BALANCE **S** \$

Sensitive (when completed)

Section F: Member information

In Section F report all current members in the fund at 30 June.
Use Section G to report any former members or deceased members who held an interest in the fund at any time during the income year.

MEMBER NUMBER

Title: Account status Code

Family name Suffix

First given name Other given names

Member's TFN See the Privacy note in the Declaration

Date of birth Day Month Year

If deceased, date of death Day Month Year

Proceeds from primary residence disposal **H** \$

Receipt date Day Month Year

Contributions

OPENING ACCOUNT BALANCE \$

Employer contributions **A** \$

ABN of principal employer

Personal contributions **B** \$

CGT small business retirement exemption **C** \$

CGT small business 15-year exemption amount **D** \$

Personal injury election **E** \$

Spouse and child contributions **F** \$

Other third party contributions **G** \$

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** \$

Accumulation phase account balance \$

Retirement phase account balance - Non CDBIS \$

Retirement phase account balance - CDBIS \$

TRIS Count

Accumulation phase value **X1** \$

Retirement phase value \$

Allocated earnings or losses **O** \$ Loss

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payment **R1** \$ Code

Income stream payment **R2** \$ Code

Outstanding limited recourse borrowing arrangement amount **Y** \$

CLOSING ACCOUNT BALANCE **S** \$

Sensitive (when completed)

Section F: Member information

In Section F report all current members in the fund at 30 June.
Use Section G to report any former members or deceased members who held an interest in the fund at any time during the income year.

MEMBER NUMBER

Title:

Account status Code

Family name

Suffix

First given name

Other given names

Member's TFN
See the Privacy note in the Declaration

Date of birth
Day Month Year

If deceased, date of death
Day Month Year

Proceeds from primary residence disposal **H** \$
Receipt date

Contributions

OPENING ACCOUNT BALANCE \$

Employer contributions **A** \$

ABN of principal employer

Personal contributions **B** \$

CGT small business retirement exemption **C** \$

CGT small business 15-year exemption amount **D** \$

Personal injury election **E** \$

Spouse and child contributions **F** \$

Other third party contributions **G** \$

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** \$

Accumulation phase account balance
\$

Allocated earnings or losses **O** \$ Loss

Retirement phase account balance - Non CDBIS
\$

Inward rollovers and transfers **P** \$ Outward rollovers and transfers **Q** \$

Retirement phase account balance - CDBIS
\$

Lump Sum payment **R1** \$ Code

TRIS Count

Income stream payment **R2** \$ Code

Accumulation phase value **X1** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

Retirement phase value **\$**

CLOSING ACCOUNT BALANCE **S** \$

Sensitive (when completed)

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

This declaration is to be completed where the tax return is to be lodged via the Tax Office's electronically.

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, lodgments cannot be accepted electronically if the TFN is not quoted.

Taxation law authorises the ATO to collect information and to 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

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	<input type="text" value="771 757 681"/>	Year	<input type="text" value="2022"/>		
Name of Partnership, Trust, Fund or Entity	<input type="text" value="Hamilton Superannuation Fund"/>				
Total Income or Loss	<input type="text" value="645728"/>	Total Deductions	<input type="text" value="266"/>	Taxable Income or Loss	<input type="text" value="645462"/>

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 of the information I have provided to the agent for the preparation of this document is true and correct.
- I authorise the agent to give this document to the Commissioner of Taxation.

Signature of Partner, Trustee or Director

John William Hamilton

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.

EFT Account -

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

Agent's reference number

Signature

John William Hamilton

Date

Part D Tax agent's certificate (shared facility users only)

I declare that:

- I have prepared this tax return in accordance with the information supplied by the partner, trustee, director or public officer
- I have received a declaration made by the entity that the information provided to me for the preparation of this tax return is true and correct, and
- 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's reference

Contact name

Agent's phone number

Agent's reference number

Losses schedule 2022

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.

Notes to help you prepare this schedule are provided in the *Losses schedule instructions 2022*, available from the Tax Office.

Tax file number (TFN)

771 757 681

Name of entity

Hamilton Superannuation Fund

Australian business number (ABN)

85 467 569 143

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

1 Tax losses carried forward to later income years

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

Year of loss		
2021-22	H	176541 .00
2020-21	I	.00
2019-20	J	.00
2018-19	K	.00
2017-18	L	.00
2016-17 and earlier income years	M	.00
Total	V	176541 .00

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

F

Part B Ownership and same business 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 same business test has to be satisfied in relation to that loss.
Do not complete items 1, 2 or 4 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, transferred in or transferred out (as applicable) in the 2021-22 income year a 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	Yes	No	
2021-22	<input checked="" type="checkbox"/> A	<input type="checkbox"/> No	Print X in the appropriate box.
2020-21	<input checked="" type="checkbox"/> B	<input type="checkbox"/> No	Print X in the appropriate box.
2019-20	<input checked="" type="checkbox"/> C	<input type="checkbox"/> No	Print X in the appropriate box.
2018-19	<input checked="" type="checkbox"/> D	<input type="checkbox"/> No	Print X in the appropriate box.
2017-18	<input checked="" type="checkbox"/> E	<input type="checkbox"/> No	Print X in the appropriate box.
2016-17 and earlier income years	<input checked="" type="checkbox"/> F	<input type="checkbox"/> No	Print X in the appropriate box.

2 Amount of losses deducted for which the continuity of majority ownership test is not passed but the same business test is satisfied - excludes film losses

Tax losses	<input checked="" type="checkbox"/> G	<input type="checkbox"/> .00
Net capital losses	<input checked="" type="checkbox"/> H	<input type="checkbox"/> .00

3 Losses carried forward for which the same business test must be satisfied before they can be deducted in later years - excludes film losses

Tax losses	<input checked="" type="checkbox"/> I	<input type="checkbox"/> .00
Net capital losses	<input checked="" type="checkbox"/> J	<input type="checkbox"/> .00

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)?

K Yes **No** Print **X** in the appropriate box.

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 1.00 pm by legal time in the Australian Capital Territory on 11 November 1999?

L Yes **No** Print **X** in the appropriate box.

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?

M Yes **No** Print **X** in the appropriate box.

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

N Yes **No** Print **X** in the appropriate box.

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?

O .00

Part D Life insurance companies

Complying superannuation class tax losses carried forward to later income years	<input checked="" type="checkbox"/> P	<input type="checkbox"/> .00
Complying superannuation net capital losses carried forward to later income years	<input checked="" type="checkbox"/> Q	<input type="checkbox"/> .00

F

Part E Controlled foreign company losses

Current year CFC losses	M	<input type="text" value=""/>	<input type="text" value=".00"/>
CFC losses deducted	N	<input type="text" value=""/>	<input type="text" value=".00"/>
CFC losses carried forward	O	<input type="text" value=""/>	<input type="text" value=".00"/>

F

Part F Tax losses reconciliation statement

Balance of tax losses brought forward from the prior income year	A	<input type="text" value=""/>	<input type="text" value=".00"/>
ADD Uplift of tax losses of designated infrastructure project entities	B	<input type="text" value=""/>	<input type="text" value=".00"/>
SUBTRACT Net forgiven amount of debt	C	<input type="text" value=""/>	<input type="text" value=".00"/>
ADD Tax losses incurred (if any) during current year	D	<input type="text" value=""/>	<input type="text" value=".00"/>
ADD Tax losses amount from conversion of excess franking offsets	E	<input type="text" value=""/>	<input type="text" value=".00"/>
SUBTRACT Net exempt income	F	<input type="text" value=""/>	<input type="text" value=".00"/>
SUBTRACT Tax losses forgone	G	<input type="text" value=""/>	<input type="text" value=".00"/>
SUBTRACT Tax losses deducted	H	<input type="text" value=""/>	<input type="text" value=".00"/>
SUBTRACT Tax losses transferred out under Subdivision 170-A <i>(only for transfers involving a foreign bank branch or a PE of a foreign financial entity)</i>	I	<input type="text" value=""/>	<input type="text" value=".00"/>
Total tax losses carried forward to later income years	J	<input type="text" value=""/>	<input type="text" value=".00"/>

F

Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.

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 income has been disclosed and the tax 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 tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements.

TAXPAYER'S DECLARATION

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

Signature

Date

Day	Month	Year

Contact person

Hamilton Superannuation Fund

Daytime contact number

Area code	Number
03	62251081

Capital gain worksheet

Description of asset	Type	Date acquired	CGT date	Disposal amount
Carry forward losses				
<input type="checkbox"/> Discount method	<input type="checkbox"/> Use Additional 10% discount		Capital proceeds	
<input type="checkbox"/> Active asset	<input type="checkbox"/> Rollover or exemption		Less indexed cost base	
Expenses associated with the asset				Capital gain
Date	Description	Amount	Doc	Indexed
				Deductions
				Adjustment
Description of asset	Type	Date acquired	CGT date	Disposal amount
Ausnet	A	01/08/2019	31/03/2022	29793
<input checked="" type="checkbox"/> Discount method	<input type="checkbox"/> Use Additional 10% discount		Capital proceeds	29793
<input type="checkbox"/> Active asset	<input type="checkbox"/> Rollover or exemption		Less cost base	19999
Expenses associated with the asset				Capital Gain before discount
Date	Description	Amount	Doc	Indexed
				Deductions
				Adjustment
01/08/2019		19999		19999

CGT Summary

		Non-active assets		Active assets		Total
		Collectables	Other assets	Non-concess.	Concessional	
Gross Capital Gains	12 months					
	Indexed					
	Discounted		9794			9794
Total current year capital gains						H 9794
Current year capital losses						
Current year CL applied						
Prior year capital losses						
Prior year CL applied			9794			9794
CL carried forward			176541			V 176541
Net Capital Gains	12 months					
	Indexed					
	Discounted					
Applying CGT discount						
			Active asset reduction			
			15 years exemption			
			Retirement exemption			
			Rollover relief			
Net Capital Gain						A 0
Credit for amounts withheld from foreign resident capital gains withholding						

Annual taxation statement

Payer

Code

Stockland

P

	\$ Amount	\$ Share		
Gross interest			Share %	100.00
Tax withheld on gross interest				
Primary production income				
Deductions incurred in deriving primary production income				
Non-primary production income				
Franking distributions from trusts				
Deductions incurred in deriving non-primary production income				
Tax withheld were ABN not quoted				
Franking credits				
TFN amounts withheld				
Credits for tax withheld from closely held trusts				
Credits for tax paid by trustee				
Credits from foreign resident withholding				
National rental affordability scheme tax offset				
Total current capital gains				
Net capital gains				
Assessable foreign source income				
Other net foreign source income				
Foreign tax credit				
Australian franking credits from New Zealand company				
Management fee refund				
Other deductions				

Annual taxation statement

Payer

Code

P

Apa

	\$ Amount	\$ Share	Share %
Gross interest			<input type="text"/>
Tax withheld on gross interest			
Primary production income			
Deductions incurred in deriving primary production income			
Non-primary production income			
Franking distributions from trusts			
Deductions incurred in deriving non-primary production income			
Tax withheld were ABN not quoted			
Franking credits			
TFN amounts withheld			
Credits for tax withheld from closely held trusts			
Credits for tax paid by trustee			
Credits from foreign resident withholding			
National rental affordability scheme tax offset			
Total current capital gains			
Net capital gains			
Assessable foreign source income			
Other net foreign source income			
Foreign tax credit			
Australian franking credits from New Zealand company			
Management fee refund			
Other deductions			

Annual taxation statement

Payer

Code

Apa 2

	\$ Amount	\$ Share	Share %
Gross interest			
Tax withheld on gross interest			
Primary production income			
Deductions incurred in deriving primary production income			
Non-primary production income			
Franking distributions from trusts			
Deductions incurred in deriving non-primary production income			
Tax withheld were ABN not quoted			
Franking credits			
TFN amounts withheld			
Credits for tax withheld from closely held trusts			
Credits for tax paid by trustee			
Credits from foreign resident withholding			
National rental affordability scheme tax offset			
Total current capital gains			
Net capital gains			
Assessable foreign source income			
Other net foreign source income			
Foreign tax credit			
Australian franking credits from New Zealand company			
Management fee refund			
Other deductions			

Annual taxation statement

Payer

Code

Apa 3

P

	\$ Amount	\$ Share	Share %
Gross interest			<input type="text"/>
Tax withheld on gross interest			
Primary production income			
Deductions incurred in deriving primary production income			
Non-primary production income			
Franking distributions from trusts			
Deductions incurred in deriving non-primary production income			
Tax withheld were ABN not quoted			
Franking credits			
TFN amounts withheld			
Credits for tax withheld from closely held trusts			
Credits for tax paid by trustee			
Credits from foreign resident withholding			
National rental affordability scheme tax offset			
Total current capital gains			
Net capital gains			
Assessable foreign source income			
Other net foreign source income			
Foreign tax credit			
Australian franking credits from New Zealand company			
Management fee refund			
Other deductions			

Annual taxation statement

Payer

Code

Shopping Centres Australasia P

P

	\$ Amount	\$ Share	Share %
Gross interest			
Tax withheld on gross interest			
Primary production income			
Deductions incurred in deriving primary production income			
Non-primary production income			
Franking distributions from trusts			
Deductions incurred in deriving non-primary production income			
Tax withheld were ABN not quoted			
Franking credits			
TFN amounts withheld			
Credits for tax withheld from closely held trusts			
Credits for tax paid by trustee			
Credits from foreign resident withholding			
National rental affordability scheme tax offset			
Total current capital gains			
Net capital gains			
Assessable foreign source income			
Other net foreign source income			
Foreign tax credit			
Australian franking credits from New Zealand company			
Management fee refund			
Other deductions			

Annual taxation statement

Payer

Code

P

360 Capital

	\$ Amount	\$ Share	Share %
Gross interest			
Tax withheld on gross interest			
Primary production income			
Deductions incurred in deriving primary production income			
Non-primary production income			
Franking distributions from trusts			
Deductions incurred in deriving non-primary production income			
Tax withheld were ABN not quoted			
Franking credits			
TFN amounts withheld			
Credits for tax withheld from closely held trusts			
Credits for tax paid by trustee			
Credits from foreign resident withholding			
National rental affordability scheme tax offset			
Total current capital gains			
Net capital gains			
Assessable foreign source income			
Other net foreign source income			
Foreign tax credit			
Australian franking credits from New Zealand company			
Management fee refund			
Other deductions			

Worksheets and Attachments

Gross interest

Description	Amount
various	

Totals: **0.00**

Dividends

Description	Unfrank amt	Franked amt	F/Credits
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Totals: **0.00** **0.00** **0.00**

Gross trust distributions

Description	Amount	Code
Stockland		763 P

360 Capital	295 P
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Shopping Centres Australasia P	1399 P
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Altas	156
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Totals: **2613**

Exempt current pension income

Description	Amount
exempt pension income 726264* 19.36%	140605.00

Totals: **140605.00**

Foreign income tax offset

Description	Amount
Former manual entry	

Shopping Centres Australasia P	
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Totals: **0.00**

Complying fund's franking credits tax offset

Description	Amount
Former manual entry	

Transuban	
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360 Capital	
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other 86901	
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Totals: **0.00**

PAYG instalments raised

Description	Amount
ato	0.00

Totals: **0.00**