

Self-managed superannuation fund annual return 2021

Section A: Fund Information

1 Your tax file number

The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the declaration.

2 Name of self-managed superannuation fund (SMSF)

3 ABN

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

5 Annual return status

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

6 SMSF auditor

Auditor's name
Title
Family name
Given names

SMSF Auditor Number Auditor's phone number

Postal address
Street
Suburb/State/P'code

Date audit was completed Was Part A of the audit report qualified?
Was Part B of the audit report qualified?

7 Electronic funds transfer (EFT)

A Fund's financial institution account details

BSB no Account no

Fund account name

I would like my tax refunds made to this account.

8 Status of SMSF

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

9 Was the fund wound up during the income year?

10 Exempt current pension income

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

Section B: Income
11 Income

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

G	<input type="checkbox"/> Y
M	<input type="checkbox"/> N / <input type="checkbox"/>

Unfranked dividend amount
 Franked dividend amount
 Dividend franking credit

J	<input type="text"/>
K	<input type="text"/>
L	<input type="text"/>
R	<input type="text" value="0"/>

Calculation of assessable contributions

plus No-TFN-quoted contributions
GROSS INCOME
TOTAL ASSESSABLE INCOME

R3

W	<input type="text" value="0"/>	<input type="text"/>
V	<input type="text" value="0"/>	<input type="text"/>

Section C: Deductions and non-deductible expenses
12 Deductions and non-deductible expenses

	Deductions	Non-deductible expenses
Insurance premiums - members	F1 <input type="text" value="3999"/>	F2 <input type="text"/>

Description	Deductions	Non-Ded Exp
Insurance premiums - members	3999	
Total	3999	

Management and administration expenses	J1 <input type="text" value="3139"/>	J2 <input type="text"/>
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Description	Deductions	Non-Ded Exp
Accountancy	2860	
Bank Charges	20	
Filing Fees	259	
Total	3139	

TOTAL DEDUCTIONS (A1 to M1) **N**

TOTAL NON-DEDUCTIBLE EXPENSES (A2 to L2) **Y**

TOTAL SMSF EXPENSES (N + Y) **Z**

TOTAL INCOME OR LOSS **O** / **L**

(Total assessable income less deductions)

Section D: Income tax calculation statement

13 Income tax calculation statement

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

Section E: Losses

14 Losses information

Losses carried forward to later income years	U	13408
Net capital losses carried forward to later years	V	110943

Section F: Member information

MEMBER NUMBER: 1

Title	<input type="text" value="MR"/>	Account status	<input type="text" value="O"/>
First name	<input type="text" value="MIREK"/>		
Other names	<input type="text"/>		
Surname	<input type="text" value="PANTOFLICEK"/>		
Suffix	<input type="text"/>		
Member's TFN	<input type="text" value="261 490 393"/>	Date of birth	<input type="text" value="08/11/1966"/>

See the Privacy note in the Declaration

OPENING ACCOUNT BALANCE

Contributions

Personal contributions	B	<input type="text" value="5000.00"/>
TOTAL CONTRIBUTIONS (Sum of labels A to M)	N	<input type="text" value="5000.00"/>

Other transactions

Allocated earnings or losses	O	<input type="text" value="7260.96"/>	<input type="text" value="L"/>
Accumulation phase account balance	S1	<input type="text" value="1483.91"/>	
Retirement phase account bal. - Non CDBIS	S2	<input type="text" value="0.00"/>	
Retirement phase account balance - CDBIS	S3	<input type="text" value="0.00"/>	
TRIS Count		<input type="text" value="0"/>	

CLOSING ACCOUNT BALANCE	S	<input type="text" value="1483.91"/>
Accumulation phase value	X1	<input type="text" value="1483.91"/>
Retirement phase value	X2	<input type="text" value="0.00"/>
Outstanding limited recourse borrowing arrangement amount	Y	<input type="text" value="0.00"/>

Section H: Assets and liabilities

15 ASSETS

15b Australian direct investments

Limited Recourse Borrowing Arrangements

Australian residential real property	J1	<input type="text"/>	Cash and term deposits	E	<input type="text" value="1250"/>
Australian non-residential real property	J2	<input type="text"/>	Debt securities	F	<input type="text"/>
Overseas real property	J3	<input type="text"/>	Loans	G	<input type="text"/>
Australian shares	J4	<input type="text"/>	Listed shares	H	<input type="text" value="751"/>
Overseas shares	J5	<input type="text"/>	Unlisted shares	I	<input type="text"/>
Other	J6	<input type="text"/>	Limited recourse borrowing arrangements (J1 to J6)	J	<input type="text"/>
Property count	J7	<input type="text"/>	Non-residential real property	K	<input type="text"/>
			Residential real property	L	<input type="text"/>
			Collectables and personal use assets	M	<input type="text"/>
			Other assets	O	<input type="text"/>

TOTAL AUSTRALIAN AND OVERSEAS ASSETS
 (sum of labels A to T)

16 Liabilities

Borrowings for limited recourse borrowing arrangements	V1	<input type="text"/>	Borrowings	V	<input type="text"/>
Permissible temporary borrowings	V2	<input type="text"/>	Total member closing account balances	W	<input type="text" value="1484"/>
Other borrowings	V3	<input type="text"/>	Reserve accounts	X	<input type="text"/>
			Other liabilities	Y	<input type="text" value="518"/>
			TOTAL LIABILITIES	Z	<input type="text" value="2002"/>

Section K: Declarations

Important

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

Privacy

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

Authorised trustee's,
director's or public
officer's signature

Date

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

Title	MR
Family name and suffix	Pantoflicek
Given and other names	Mirek
Phone number	02 93692313
Non-individual trustee name	EMPOL PTY LTD

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

J

TAX AGENT'S DECLARATION:

I declare that the Self-managed superannuation fund annual return 2021 has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date

Tax agent's contact details

Title	
Family name and suffix	Parrelli
Given and other names	Vince
Tax agent's practice	Parrelli & Co
Tax agent's phone	02 9369 2313
Reference number	MIRSAL
Tax agent number	58380002

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

1. Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	A <input type="text"/>	K <input type="text" value="20800"/>
Total current year capital gains	J <input type="text"/>	

2. Capital losses

Total current year capital losses **A**

3. Unapplied net capital losses carried forward

Other net capital losses carried forward
to later income years **B**

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

Part A - Losses carried forward to the 2021-2022 income year - excludes film losses

1 Tax losses carried forward to later income years

Year of loss	
2020-2021	B 7138
2019-2020	C 3947
2016-2017	F 2323
Total	U 13408

Transfer the amount at label U to the corresponding label on your tax return

2 Net capital losses carried forward to later income years

Year of loss	
2020-2021	H 20800
2017-2018	K 58835
2015-2016 and earlier income years	M 31308
Total	V 110943

Transfer the amount at label V to the corresponding label on your tax return

Part F - Tax losses reconciliation statement

Balance of tax losses brought forward from the prior income years	A 6270
ADD Tax loss incurred (if any) during current year	D 7138
Total Tax losses carried forward to later income years	J 13408

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

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

Taxation Estimate
For the year ended 30 June 2021

Return Code: MIRSAL
Description: MIRSAL SUPERANNUATION FUND

Tax File Number: 796 618 685
Date prepared: 01/07/2022

	\$	\$
Summary of Taxable Income		
Business and Investment Income:		
No-TFN contributions	0.00	
	<hr/>	0.00
Less Deductions		7,138.00
		<hr/>
Loss to Carry Forward		-7,138.00
		<hr/>
Tax on Taxable Income		
	Gross Tax	0.00
		<hr/>
	SUBTOTAL T2	0.00
		<hr/>
Add:		
Supervisory levy	259.00	
	<hr/>	259.00
		<hr/>
TOTAL AMOUNT PAYABLE		259.00
		<hr/>

Please note that this is our estimate of your PAYG liability. Actual amounts payable will be determined by the Australian Taxation Office and may differ from this estimate.

Interest Income

Financial institution Branch Sharing status (if applicable)	Account Number	TFN withholding	Interest
St George			

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

Total allowable prior year losses

Losses to carry forward that cannot be applied in the current year

Current year loss	7138
Less: Net exempt income for 2020-2021	
Current year losses remaining after offsetting foreign exempt income	7138
Total	7138

Prior year losses carried forward (by year)

2019/2020	3947
2016/2017	2323
Total	6270

Summary

Total prior year loss available to offset 2020-2021 Net Income	6270
Net Income or Loss per return	
Total losses to carry forward at the end of the year	13408

Item: 0 PRIOR YEAR LOSS

Category: S Shares
 Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
PRIOR YEAR LOSS	90143					90143
Total:	90143					90143
Reduced Cost Base:						90143

Capital Gain/Loss

Consideration Received	
Reduced Cost Base	90143
Capital Loss	90143

Item: 1 IOT Group

Category: S Shares
 Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
IOT Group	20800	22/05/2015	0	25/03/2021		20800
Total:	20800		0			20800
Reduced Cost Base:						20800

Capital Gain/Loss

Consideration Received	0
Reduced Cost Base	20800
Capital Loss	20800

Item Description	Acquired	Disposed	Consideration Received	Cost Base Amount	Type	Gain/Loss
Other Assets						
A. SUMMARY						
3. Current Year Capital Losses						
Shares in companies listed on an Australian Securities Exchange - Category S						
1 IOT Group	22/05/2015	25/03/2021	0	20800	R	-20800
Sub-total Current Year Capital Losses						-20800
4. Prior Year/Losses Transferred In						
a. Prior Year Capital Losses						
Shares in companies listed on an Australian Securities Exchange - Category S						
0 PRIOR YEAR LOSS				90143	C	-90143
Sub-total Prior Year Losses						-90143

Key to Cost Base Type:

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

Item Description	Acquired	Disposed	Consideration Received	Cost Base Amount	Type	Gain/Loss
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B. APPLICATION OF CAPITAL LOSSES				
Description	Capital Gain	Current Year Loss Applied	Prior Year/ T'ferred In Loss Applied	Residual Cap Gain
3,4a,4b Capital Losses		20800	90143	
1. Frozen/Other Capital Gains		0	0	0
6. Net Collectable Frozen/Other		0	0	0
7. Net Collectable Pre-disc Gains		0	0	0
8. Personal Use Frozen/Other		0	0	0
9. Personal Use Pre-discount Gains		0	0	0
Total Remaining Capital Losses		20800	90143	

C. NET CAPITAL GAIN/LOSS CALCULATION	
Unapplied Current Year Losses	-20800
Unapplied Prior Year/Losses Transferred In	-90143
Total Capital Losses Carried Forward	-110943

TOTAL NET CAPITAL GAIN SUMMARY

Other Assets	-110943
Collectables	
Personal Use Assets	
Total Net Capital Losses	-110943

Accumulated Losses To Carry Forward

Other assets	110943
	110943 (Returned at Net Capital Losses carried forward)

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

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

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

Tax File Number Year of return

Name of Partnership, Trust, Fund or Entity

Total Income/Loss	Total Deductions	Taxable Income/Loss
<input type="text" value="0"/>	<input type="text" value="7138"/>	<input type="text" value="-7138"/>

Privacy

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

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

The Australian Business Register

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

Please refer to the privacy statement on the Australian Business Register (ABR) website (www.abr.gov.au) for further information - it outlines our commitment to safeguarding your details.

Electronic funds transfer - direct debit

Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.

Important: Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

Declaration: I declare that:

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

Signature of Partner, Trustee or Director

Date

PART B**ELECTRONIC FUNDS TRANSFER CONSENT**

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through an approved ATO electronic channel.

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

Important: Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

Account name:

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

Signature

Date

PART D**Tax agent's certificate (shared facilities only)**

I, Parrelli & Co 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

Agent's phone

02 9369 2313

Client's reference

MIRSAL

Agent's Contact Name

Vince Parrelli

Agent's reference number

58380002
