

Taxation Estimate
For the year ended 30 June 2019

Return Code: HOPSUP
Description: CJ & SM Hopkins Superannuation Fund

Tax File Number: 842 154 597
Date prepared: 27/11/2019

| | \$ | \$ |
|--|-----------|-----------|
| Summary of Taxable Income | | |
| Business and Investment Income: | - | |
| Capital Gains Income | 23,366.00 | |
| No-TFN contributions | - | |
| Other Business income | 11,147.00 | |
| | | |
| | | 34,513.00 |
| Less Deductions | | 4,918.00 |
| Taxable Income | | 29,595.00 |
| Tax on Taxable Income | | |
| Additional Tax on No-TFN contributions \$0.00 @ 32% (includes 2% Medicare Levy) | - | |
| Other Business Income \$29595.00 @ 15.00% | 4,439.25 | |
| | | |
| Gross Tax | | 4,439.25 |
| | | |
| SUBTOTAL T2 | | 4,439.25 |
| | | |
| SUBTOTAL T3 | | 4,439.25 |
| Less Refundable tax offsets | | |
| Refundable franking credits | 3,009.05 | |
| | | |
| | | 3,009.05 |
| TAX PAYABLE T5 | | 1,430.20 |
| Add: | | |
| Supervisory levy | 259.00 | |
| | | |
| | | 259.00 |
| TOTAL AMOUNT PAYABLE | | 1,689.20 |
| 2020 PAYG INSTALMENTS | | |
| Commissioner's Instalment Rate | | 4.14% |

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.

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PAYG INSTALMENT CALCULATION DETAILS

CALCULATION OF ADJUSTED TAXABLE INCOME for the year ending 30 June 2020

| | \$ | \$ |
|---|----------|----------|
| Taxable income as per return | 29,595 | |
| Adjusted Taxable Income | | 29,595 |
| Tax payable on 2019 adj. taxable income @ 15.00% | | 4,439.25 |
| Less: | | |
| Foreign income tax offset | - | |
| Cr for Refundable franking credits | 3,009.05 | |
| | | 3,009.05 |
| Adj. tax payable on adj. taxable income after rebates/offsets | | 1,430.20 |

CALCULATION OF NOTIONAL TAX

| | |
|---|----------|
| Adj. tax payable on adj. taxable income | 1,430.20 |
| Adj. tax payable on adj. withholding taxable income | - |
| Notional Tax (NT) | 1,430.20 |

CALCULATION OF BASE ASSESSMENT INSTALMENT INCOME 2020

| | |
|--|--------|
| Total assessable income | 34,513 |
| Base Assessment Instalment Inc. (BAII) | 34,513 |
| Commissioner's Instalment Rate (NT/BAII) | 4.14% |

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CALCULATION OF GDP ADJUSTED NOTIONAL TAX for the year ending 30 June 2020

| | \$ | \$ |
|---|-----------------|-----------------|
| Taxable income per 2019 Return: | 29,595 | <u>29,595</u> |
| Adjusted Taxable Income | | 29,595 |
| Add: GDP uplift (ATI x 1.05) | | <u>1,480</u> |
| GDP adjusted Taxable Income | | 31,075 |
| Tax payable on GDP adj. taxable income @ 15.00% | | 4,661.25 |
| Less Refundable Credits: | | |
| Foreign income tax offset x 1.05 GDP adj. | - | |
| Cr for Refundable franking crs x 1.05 GDP adj. | <u>3,159.50</u> | |
| | | <u>3,159.50</u> |
| Adj. tax payable on GDP adj. TI after rebates/offsets | | 1,501.75 |
| CALCULATION OF GDP ADJUSTED NOTIONAL TAX | | |
| Adj. tax on GDP adj. taxable income | | 1,501.75 |
| Adj. tax payable on adj. withholding taxable income | | <u>-</u> |
| GDP Adjusted Notional Tax (NT) | | <u>1,501.75</u> |

ESTIMATE OF 2019-2020 PAYG INSTALMENTS

Instalments are calculated based on GDP-adjusted Notional tax payable of \$1,501.
Subject to variation in income, amounts payable should be as follows:

| | \$ |
|-------------------|-----------------|
| 28 October, 2019 | 375.00 |
| 28 February, 2020 | 375.00 |
| 28 April, 2020 | 376.00 |
| 28 July, 2020 | <u>375.00</u> |
| | <u>1,501.00</u> |

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.

Self-managed superannuation fund annual return 2019

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 | COULL & PRIOR TAXATION CONSULTANTS | | |
| | PO BOX 553 | | |
| Suburb/State/P'code | PORT ADELAIDE | SA | 5015 |

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 | PO Box 3376 | | |
| Suburb/State/P'code | RUNDLE MALL | SA | 5000 |

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

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

Sensitive (when completed)

CJ & SM Hopkins Superannuation Fund

Client ref

HOPSUP

File no 842 154 597

ABN 30 937 516 656

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

10 Exempt current pension income

Did the fund pay an income stream (or super pension) that was in the retirement phase to one or more members?

 N

Sensitive (when completed)

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 |

Net capital gain

| | |
|----------|-------|
| A | 23366 |
|----------|-------|

Gross interest

| | |
|----------|---|
| C | 6 |
|----------|---|

Unfranked dividend amount

| | |
|----------|-----|
| J | 909 |
|----------|-----|

Franked dividend amount

| | |
|----------|------|
| K | 6753 |
|----------|------|

Dividend franking credit

| | |
|----------|------|
| L | 2894 |
|----------|------|

Gross trust distributions

| | | |
|----------|-----|----------------------------|
| M | 560 | <input type="checkbox"/> P |
|----------|-----|----------------------------|

Calculation of assessable contributions

| | |
|----------|---|
| R | 0 |
|----------|---|

plus No-TFN-quoted contributions

| | |
|-----------|---|
| R3 | 0 |
|-----------|---|

Other income

| | | |
|----------|----|----------------------------|
| S | 25 | <input type="checkbox"/> O |
|----------|----|----------------------------|

GROSS INCOME

| | |
|----------|-------|
| W | 34513 |
|----------|-------|

TOTAL ASSESSABLE INCOME

| | |
|----------|-------|
| V | 34513 |
|----------|-------|

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

| | Deductions | Non-deductible expenses |
|--|---|--------------------------------|
| SMSF auditor fee | H1 <input type="text" value="660"/> | H2 <input type="text"/> |
| Management and administration expenses | J1 <input type="text" value="4258"/> | J2 <input type="text"/> |
| TOTAL DEDUCTIONS (A1 to M1) | N <input type="text" value="4918"/> | |
| TOTAL NON-DEDUCTIBLE EXPENSES (A2 to L2) | | Y <input type="text"/> |
| TOTAL SMSF EXPENSES (N + Y) | Z <input type="text" value="4918"/> | |
| TOTAL INCOME OR LOSS (Total assessable income less deductions) | O <input type="text" value="29595"/> | <input type="text"/> |

Section D: Income tax calculation statement

13 Income tax calculation statement

| | | | | |
|---|-----------|---|-----------|----------|
| | | Taxable income | A | 29595.00 |
| | | Tax on taxable income | T1 | 4439.25 |
| | | Tax on no-TFN-quoted contributions | J | 0.00 |
| Foreign inc. tax offsets | C1 | 0.00 | B | 4439.25 |
| Rebates and tax offsets | C2 | | | |
| | | Gross tax | C | 0.00 |
| | | Non-refundable non-c/f tax offsets (C1 + C2) | T2 | 4439.25 |
| ESVCLP tax offset | D1 | | D | |
| ESVCLP tax offset c/f from previous year | D2 | | | |
| ESIC tax offset | D3 | | | |
| ESIC tax offset c/f from previous year | D4 | | | |
| | | Non-refundable c/f tax offsets (D1+D2+D3+D4) | T3 | 4439.25 |
| | | SUBTOTAL 1 | | |
| Complying fund's franking credits tax offset | E1 | 3009.05 | E | 3009.05 |
| No-TFN tax offset | E2 | | | |
| NRAS tax offset | E3 | | | |
| Exploration cr. tax offset | E4 | | | |
| | | Refundable tax offsets (E1 + E2 + E3 + E4) | | |
| <i>Credit:</i> | | TAX PAYABLE | T5 | 1430.20 |
| Int. on early payments | H1 | | G | |
| Foreign res. w/holding (excl. capital gains) | H2 | | | |
| ABN/TFN not quoted | H3 | | H | |
| TFN w/held from closely held trusts | H5 | | | |
| Int. on no-TFN tax offset | H6 | | | |
| Credit for foreign res. capital gains w/holding | H8 | | | |
| | | Eligible credits (H1 + H2 + H3 + H5 + H6 + H8) | | |
| | | Tax offset refunds | I | 0.00 |
| | | 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 | 1689.20 |
| | | (T5 + G - H - I - K + L - M + N) | | |

Section G: Supplementary member information

MEMBER NUMBER: 1

| | | | |
|---|--|----------------------------|---|
| Title | <input type="text" value="EF"/> | Account status | <input type="text" value="O"/> |
| First name | <input type="text" value="COLIN"/> | | |
| Other names | <input type="text" value="JAMES"/> | | |
| Surname | <input type="text" value="HOPKINS"/> | | |
| Suffix | <input type="text"/> | | |
| Member's TFN | <input type="text" value="588 946 817"/> | Date of birth | <input type="text" value="12/11/1966"/> |
| See the Privacy note in the Declaration | | | |
| | | If deceased, date of death | <input type="text" value="16/11/2016"/> |

| | |
|--|--|
| OPENING ACCOUNT BALANCE | <input type="text" value="176783.21"/> |
| TOTAL CONTRIBUTIONS (Sum of labels A to M) | N <input type="text" value="0.00"/> |

Other transactions

| | | |
|---|--|---|
| Allocated earnings or losses | | O <input type="text" value="14415.35"/> |
| Accumulation phase account balance | S1 <input type="text" value="191198.56"/> | |
| 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="191198.56"/> |

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="195358"/> |
| Australian non-residential real property | J2 <input type="text"/> | Debt securities | F <input type="text"/> |
| Overseas real property | J3 <input type="text"/> | Loans | G <input type="text"/> |
| Australian shares | J4 <input type="text"/> | Listed shares | H <input type="text"/> |
| Overseas shares | J5 <input type="text"/> | Unlisted shares | I <input type="text"/> |
| Other | J6 <input type="text"/> | Limited recourse borrowing arrangements (J1 to J6) | J <input type="text"/> |
| | | Non-residential real property | K <input type="text"/> |
| | | Residential real property | L <input type="text"/> |
| | | Collectables and personal use assets | M <input type="text"/> |
| | | Other assets | O <input type="text" value="1835"/> |

| | |
|---|--|
| TOTAL AUSTRALIAN AND OVERSEAS ASSETS (sum of labels A to T) | U <input type="text" value="197193"/> |
|---|--|

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** **N**

Sensitive (when completed)

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ABN 30 937 516 656

16 Liabilities

Borrowings for limited

recourse borrowing

V1

Permissible temporary

borrowings

V2

Other borrowings

V3

Borrowings

Total member closing

account balances

Reserve accounts

Other liabilities

TOTAL LIABILITIES**V** **W** **X** **Y** **Z** **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 (If required) 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

Family name and suffix

Given and other names

Phone number

Time taken to prepare and complete this tax return (hours)**J** **Sensitive** (when completed)

CJ & SM Hopkins Superannuation Fund

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File no 842 154 597

ABN 30 937 516 656

TAX AGENT'S DECLARATION:

I declare that the Self-managed superannuation fund annual return 2019 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

Mr

Family name and suffix

Vannetiello

Given and other names

David

Tax agent's practice

Coull & Prior Taxation Consultants

Tax agent's phone

08 84474433

Reference number

HOPSUP

Tax agent number

24707728

NOTE: THIS PRINT-OUT IS NOT TO BE LODGED WITH THE ATO.**Sensitive** (when completed)

1. Current year capital gains and capital losses

| | Capital gain | Capital loss |
|---|---------------------|---------------------|
| Shares in companies listed on an Australian securities exchange | A 32927 | K 18665 |
| Units in unit trusts listed on an Australian securities exchange | C 20787 | M |
| Total current year capital gains | J 53714 | |

2. Capital losses

| | |
|---|----------------|
| Total current year capital losses | A 18665 |
| Total current year capital losses applied | B 18665 |
| Total capital losses applied | E 18665 |

4. CGT discount

| | |
|----------------------------|----------------|
| Total CGT discount applied | A 11683 |
|----------------------------|----------------|

6. Net capital gain

| | |
|------------------|----------------|
| Net capital gain | A 23366 |
|------------------|----------------|

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File no 842 154 597
ABN 30 937 516 656

Other Income

| Code | Description | Amount |
|--------------|------------------|-----------|
| O | Transurban Group | 25 |
| Total | | 25 |
