

Self-managed superannuation fund annual return 2018

Section A: Fund Information

1 Your tax file number

The Tax Office 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 B of the audit report qualified?

7 Electronic funds transfer (EFT)

A Financial institution details for super payments and tax refunds

BSB no Account no

Account name

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?

<input type="checkbox" value="A"/>	<input type="checkbox" value="Y"/>
<input type="checkbox" value="B"/>	<input type="checkbox" value="A"/>
<input type="checkbox" value="C"/>	<input type="checkbox" value="Y"/>

9 Was the fund wound up during the income year?

Sensitive (when completed)

10 Exempt current pension income

Did the fund pay an income stream to one of more members in the income year?

N

Section B: Income
11 Income

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

G Y
 M N

Net capital gain		A	0	
Gross interest		C	1279	
Net foreign income		D		<input type="checkbox"/>
Gross foreign income	D1			
Gross distribution from partnerships		I	6900	<input type="checkbox"/>
Unfranked dividend amount		J	276	
Franked dividend amount		K	876	
Dividend franking credit		L	375	
Gross trust distributions		M	2325	<input type="checkbox"/> Q
Calculation of assessable contributions		R	19940	
Assessable employer contributions	R1		19940	
<i>plus</i> No-TFN-quoted contributions	R3		0	
GROSS INCOME		W	31971	<input type="checkbox"/>
TOTAL ASSESSABLE INCOME		V	31971	<input type="checkbox"/>

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

	Deductions		Non-deductible expenses	
Insurance premiums - members	F1	10251	F2	
Management and administration expenses	J1	147	J2	
TOTAL DEDUCTIONS (A1 to M1)	N	10398		
TOTAL NON-DEDUCTIBLE EXPENSES (A2 to L2)			Y	
TOTAL SMSF EXPENSES (N + Y)	Z	10398		
TOTAL INCOME OR LOSS (Total assessable income less deductions)	O	21573		<input type="checkbox"/>

Sensitive (when completed)

Section D: Income tax calculation statement
13 Income tax calculation statement

		Taxable income	A	21573.00
		Tax on taxable income	T1	3235.95
		Tax on no-TFN-quoted contributions	J	0.00
Foreign inc. tax offsets	C1	Gross tax	B	3235.95
Rebates and tax offsets	C2	Non-refundable non-c/f tax offsets (C1 + C2)	C	0.00
ESVCLP tax offset	D1	SUBTOTAL 1	T2	3235.95
ESVCLP tax offset c/f from previous year	D2	Non-refundable c/f tax offsets (D1+D2+D3+D4)	D	
ESIC tax offset	D3	SUBTOTAL 2	T3	3235.95
ESIC tax offset c/f from previous year	D4			
Complying fund's franking credits tax offset	E1	Refundable tax offsets (E1 + E2 + E3 + E4)	E	1661.71
No-TFN tax offset	E2			
NRAS tax offset	E3	TAX PAYABLE	T5	1574.24
Exploration cr. tax offset	E4	Section 102AAM int. charge	G	
<i>Credit:</i>		Eligible credits (H1 + H2 + H3 + H5 + H6 + H8)	H	
Int. on early payments	H1	Tax offset refunds	I	0.00
Foreign res. w/holding (excl. capital gains)	H2	PAYG installments raised	K	1230.00
ABN/TFN not quoted	H3	Supervisory levy	L	259.00
TFN w/held from closely held trusts	H5	Supervisory levy adj. for wound up funds	M	
Int. on no-TFN tax offset	H6	Supervisory levy adj. for new funds	N	
Credit for foreign res. capital gains w/holding	H8	TOTAL AMOUNT DUE	S	603.24
		(T5 + G - H - I - K + L - M + N)		

Section E: Losses
14 Losses information

Net capital losses carried forward to later years **V** 8223

Sensitive (when completed)

Section F: Member information

MEMBER NUMBER: 1

Title	<input type="text" value="Mr"/>	Account status	<input type="radio"/>
First name	<input type="text" value="PETER"/>		
Other names	<input type="text"/>		
Surname	<input type="text" value="LYON-MERCADO"/>		
Suffix	<input type="text"/>		
Member's TFN	<input type="text" value="433 212 249"/>	Date of birth	<input type="text" value="17/06/1969"/>

See the Privacy note in the Declaration

OPENING ACCOUNT BALANCE		<input type="text" value="274362.87"/>
Contributions		
Employer contributions	A	<input type="text" value="19940.46"/>
TOTAL CONTRIBUTIONS	N	<input type="text" value="19940.46"/>
Other transactions		
Allocated earnings or losses	O	<input type="text" value="2966.56"/> <input type="checkbox"/>
Accumulation phase account balance	S1	<input type="text" value="297269.89"/>
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="297269.89"/>
Accumulation phase value	X1	<input type="text" value="297269.89"/>

MEMBER NUMBER: 2

Title	<input type="text" value="Mrs"/>	Account status	<input type="radio"/>
First name	<input type="text" value="ELIZABETH"/>		
Other names	<input type="text" value="LOUISE"/>		
Surname	<input type="text" value="LYON-MERCADO"/>		
Suffix	<input type="text"/>		
Member's TFN	<input type="text" value="169 244 111"/>	Date of birth	<input type="text" value="20/06/1969"/>

See the Privacy note in the Declaration

OPENING ACCOUNT BALANCE		<input type="text" value="27586.36"/>
TOTAL CONTRIBUTIONS	N	<input type="text" value="0.00"/>
Other transactions		
Allocated earnings or losses	O	<input type="text" value="1550.45"/> <input type="checkbox"/> <input type="checkbox"/>
Accumulation phase account balance	S1	<input type="text" value="26035.91"/>
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="26035.91"/>
Accumulation phase value	X1	<input type="text" value="26035.91"/>

Sensitive (when completed)

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Unlisted trusts	B	98720
Other managed investments	D	46748

15b Australian direct investments

Limited Recourse Borrowing Arrangements

Australian residential real property	J1		Cash and term deposits	E	172283
Australian non-residential real property	J2		Debt securities	F	
Overseas real property	J3		Loans	G	
Australian shares	J4		Listed shares	H	23563
Overseas shares	J5		Unlisted shares	I	
Other	J6		Limited recourse borrowing arrangements (J1 to J6)	J	
			Non-residential real property	K	
			Residential real property	L	
			Collectables and personal use assets	M	
			Other assets	O	5139

TOTAL AUSTRALIAN AND OVERSEAS ASSETS (sum of labels A to T)	U	346453
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15d 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	
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16 Liabilities

Borrowings for limited recourse borrowing arrangements	V1		Borrowings	V	
Permissible temporary borrowings	V2		Total member closing account balances	W	323306
Other borrowings	V3		Reserve accounts	X	
			Other liabilities	Y	23147
			TOTAL LIABILITIES	Z	346453

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 current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received the audit report and I am aware of any matters raised. I declare that the information on this annual return, including any attached schedules and additional documentation is true and correct. I also authorise the ATO to make any tax refunds to the nominated bank account (if applicable).

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
Non-individual trustee name

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

TAX AGENT'S DECLARATION:

We declare that the Self-managed superannuation fund annual return 2018 has been prepared in accordance with information provided by the trustees, that the trustees have given us a declaration stating that the information provided to us is true and correct, and that the trustees have authorised us to lodge this annual return.

Tax agent's signature

Date

Tax agent's contact details

Title
Family name and suffix
Given and other names
Tax agent's practice
Tax agent's phone
Reference number
Tax agent number

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 <input type="text"/>	K <input type="text" value="1540"/>
Units in unit trusts listed on an Australian securities exchange	C <input type="text"/>	M <input type="text" value="12276"/>
Other units	D <input type="text"/>	N <input type="text" value="1020"/>
Amount of capital gains from a trust (including a managed fund)	G <input type="text" value="6613"/>	
Total current year capital gains	J <input type="text" value="6613"/>	

2. Capital losses

Total current year capital losses	A <input type="text" value="14836"/>
Total current year capital losses applied	B <input type="text" value="6613"/>
Total capital losses applied	E <input type="text" value="6613"/>

3. Unapplied net capital losses carried forward

Other net capital losses carried forward to later income years	B <input type="text" value="8223"/>
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6. Net capital gain

Net capital gain	A <input type="text" value="0"/>
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NOTE: THIS PRINT-OUT IS NOT TO BE LODGED WITH THE ATO.

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

Company Share status (if applicable)	Unfranked dividends	Franked dividends	Franking credits	TFN withholding
PER CLIENT WORKSHEETS	276.41	876.50	375.64	
Total	276.41	876.50	375.64	

Foreign Income Schedule

Distributions from Partnerships

Partnership Name	CRESENT CAPITAL PARTNERS III LP		
TFN			
Share of Income	7004	Tax credit - no ABN	
Franking credit	651.23	Tax credit - no TFN	
Tax credit - FRW		NRAS tax offset	
Closely held trust cr.		Exploration cr.	
ESVCLP tax offset		ESIC tax offset	
FRWCG			

Partnership Name	CRESCENT CAPITAL PARTNERS IV LP		
TFN			
Share of Income	-104	Tax credit - no ABN	
Franking credit		Tax credit - no TFN	
Tax credit - FRW		NRAS tax offset	
Closely held trust cr.		Exploration cr.	
ESVCLP tax offset		ESIC tax offset	
FRWCG			

Subtotals

Share of Income	6900	Tax credit - no ABN	
Franking credit	651.23	Tax credit - no TFN	
Tax credit - FRW		NRAS tax offset	
Closely held trust cr.		Exploration cr.	
ESVCLP tax offset		ESIC tax offset	
FRWCG			

Distributions from Trusts
Including Cash Management or Listed Property Trusts

Trust Name
 TFN Trust Type

Arm's length income

Unfranked Dividend	Franked Dividend	Franking Credit	Other Trust Income
<input type="text"/>	<input type="text"/>	<input type="text" value="524.00"/>	<input type="text" value="1806"/>

Capital gains	Indexed	Discount (net)	Other
	<input type="text"/>	<input type="text" value="4409"/>	<input type="text"/>

Trust Name
 TFN Trust Type

Arm's length income

Unfranked Dividend	Franked Dividend	Franking Credit	Other Trust Income
<input type="text"/>	<input type="text"/>	<input type="text" value="55.42"/>	<input type="text" value="260"/>

Capital gains/losses on disposal of units in a Unit Trust	Indexed	Discount (net)	Other
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Loss		
	<input type="text" value="6138"/>		

Trust Name
 TFN Trust Type

Arm's length income

Unfranked Dividend	Franked Dividend	Franking Credit	Other Trust Income
<input type="text"/>	<input type="text"/>	<input type="text" value="55.42"/>	<input type="text" value="259"/>

Capital gains/losses on disposal of units in a Unit Trust	Indexed	Discount (net)	Other
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Loss		
	<input type="text" value="6138"/>		

Trust Name
 TFN Trust Type

Trust Name
 TFN Trust Type

Subtotals

Arm's length income

Unfranked Dividend	Franked Dividend	Franking Credit	Other Trust Income
<input type="text"/>	<input type="text"/>	<input type="text" value="634.84"/>	<input type="text" value="2325"/>

Capital gains	Indexed	Discount (net)	Other
	<input type="text"/>	<input type="text" value="4409"/>	<input type="text"/>

OAK PENSION FUND

Client ref

PLM103

File no 855 973 078

ABN 32 189 526 479

Capital gains/losses on disposal of units in a Unit Trust	Indexed <input type="text"/>	Discount (net) <input type="text"/>	Other <input type="text"/>
	Loss <input type="text" value="12276"/>		

Other Income		
Code	Description	Amount
O	Other income received not listed	
Total		

Other deductions				
Code	Description	Deduct. Amt	Code	Non-dedn. Am
O	INSURANCE TERM COVER			
O	ASIC FEES			
O	SUPERANNUATION SUPERVISORY LEVY			
Total				

Item: 1 Dft: CRESENT CAPITAL PARTNERS TRUST IIIA

Category: D Disposal of units from the distribution schedule
 Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Dft: CRESENT CAPITAL PARTNERS TRUST IIIA	6138					6138
Total:	6138					6138
Reduced Cost Base:						6138

Capital Gain/Loss

Consideration Received	
Reduced Cost Base	6138
Capital Loss	6138

Item: 2 Dft: CRESENT CAPITAL PARTNERS TRUST IIIB

Category: D Disposal of units from the distribution schedule
 Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Dft: CRESENT CAPITAL PARTNERS TRUST IIIB	6138					6138
Total:	6138					6138
Reduced Cost Base:						6138

Capital Gain/Loss

Consideration Received	
Reduced Cost Base	6138
Capital Loss	6138

Item: 1 BPO LTD

Category: S Shares
 Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
BPO LTD	1540	01/07/2017	0	30/06/2018		1540
Total:	1540		0			1540
Reduced Cost Base:						1540

Capital Gain/Loss

Consideration Received	0
Reduced Cost Base	1540
Capital Loss	1540

Item: 1 CRESENT CAPITAL PARTNERS III LP

Category: V Units in unit Trusts (s104-70 income)
 Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
CRESENT CAPITAL PARTNERS III LP	240	30/06/2018	0	30/06/2018		240
Total:	240		0			240
Reduced Cost Base:						240

Capital Gain/Loss

Consideration Received	0
Reduced Cost Base	240
Capital Loss	240

Item: 2 CRESCENT CAPITAL PARTNERS III LP

Category: V Units in unit Trusts (s104-70 income)
 Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
CRESCENT CAPITAL PARTNERS III LP	780	01/07/2017	0	30/06/2018		780
Total:	780		0			780
Reduced Cost Base:						780

Capital Gain/Loss

Consideration Received	0
Reduced Cost Base	780
Capital Loss	780

Form F
OAK PENSION FUND
File no 855 973 078
ABN 32 189 526 479

Capital Gains Schedules 2018

Client ref PLM103

Item: 1 Dft: CRESENT CAPITAL PARTNERS TRUST IVA

Category: Z Values from Trust distribution schedules
Method: DS Discount

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
<hr/>						
Dft: CRESENT CAPITAL PARTNERS TRUST IVA			4409		N/A	
Total:			4409			
<hr/>						
<u>Capital Gain/Loss</u>						
Capital Gain						6614
						<hr/>
Adjusted Discount Percentage		33.33%				2205
						<hr/>
Reduced Discount Capital Gain						4409
						<hr/>

Note: When sharing a capital gain or receiving a share a rounding error of \$1 may occur.

Item Description	Acquired	Disposed	Consideration Received	Cost Base Amount Type	Gain/Loss
Other Assets					
A. SUMMARY					
2. Discount Capital Gains					
Values from P&T distribution schedules - Category Z					
1 Dft: CRESENT CAPITAL PARTNERS TRUST IVA			4409	DS	6614
					<u>6614</u>
					<u>-2205</u>
					<u>4409</u>
3. Current Year Capital Losses					
Disposal of units from the distribution schedule - Category D					
1 Dft: CRESENT CAPITAL PARTNERS TRUST IIIA				6138 C	-6138
2 Dft: CRESENT CAPITAL PARTNERS TRUST IIIB				6138 C	-6138
Shares in companies listed on an Australian Securities Exchange - Category S					
1 BPO LTD	01/07/2017	30/06/2018	0	1540 C	-1540
Units in unit trusts - other - Category V					
1 CRESENT CAPITAL PARTNERS III LP	30/06/2018	30/06/2018	0	240 C	-240
2 CRESENT CAPITAL PARTNERS III LP	01/07/2017	30/06/2018	0	780 C	-780
					<u>-14836</u>

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		Gain/Loss
				Amount	Type	

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		14836		
1. Frozen/Other Capital Gains		0	0	0
2. Nominal Pre-discount Gains	6614	6614	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		8222	0	

C. NET CAPITAL GAIN/LOSS CALCULATION	
Unapplied Current Year Losses	-8222
Unapplied Prior Year/Losses Transferred In	0
Total Capital Losses Carried Forward	-8222

TOTAL NET CAPITAL GAIN SUMMARY

Other Assets	-8222
Collectables	
Personal Use Assets	
Total Net Capital Losses	-8222

Accumulated Losses To Carry Forward

Other assets	8222
	8222 (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="31971"/>	<input type="text" value="10398"/>	<input type="text" value="21573"/>

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)

We, STIRLING WARTON TAYLOR PTY LTD declare that:

- * We have prepared this tax return in accordance with the information supplied by the partner, trustee, director or public officer
- * We have received a declaration made by the entity that the information provided to us for the preparation of this tax return is true and correct, and
- * We are 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

Client's reference

Agent's Contact Name

Agent's reference number