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Self-managed superannuation fund annual return 2018

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 2018 (NAT 71287).

The Self-managed superannuation fund annual return instructions 2018 (NAT 71608) (the instructions) can assist you to complete this annual return.

Section A: Fund information

1 Tax file number (TFN)
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 Australian business number (ABN)

4 Current postal address

5 Annual return status
Is this an amendment to the SMSF's 2018 return?
Is this the first required return for a newly registered SMSF?

6 SMSF auditor
Auditor's name
Title
Family name
First given name
Other given names
SMSF Auditor Number
Auditor's phone number
Use Agent address details?
Postal address

Date audit was completed

Was Part B of the audit report qualified?
If the audit report was qualified, have the reported compliance issues been rectified?

Sensitive (when completed)

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.

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 However, you cannot lodge your tax return electronically if you do not quote your TFN.

Information 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 aao.gov.au/privacy

The Australian Business Register The Australian Business Register, 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 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 tax liability from your nominated account.

Tax file number Year

Name of partnership, trust, fund or entity
I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel

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

Declaration: I declare that:
the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct, and
the agent is authorised to lodge this tax return

Signature of partner, trustee or director  Date

Electronic funds transfer consent

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

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

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

Agent's reference number
Account Name

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

Sensitive (when completed)

Client Ref: THET0018
Agent : 76696-008

7 Electronic funds transfer (EFT) We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

A Financial institution details for super payments and tax refunds You must provide the financial institution details of your fund's nominated super account. If you would like your fund's tax refunds paid to a different account, you can provide additional financial institution details at B.

Fund BSB number (must be six digits) 086275 Fund account number 728239604 Fund account name (for example, J&Q Citizen ATF J&Q Family SF) Achieve Holdings Pty Ltd

B Financial institution details for tax refunds only Use Agent Trust Account? []

If you would like your fund's tax refunds paid to a different account, provide additional financial institution details. Tax refunds cannot be paid to a trustee's personal account. (See relevant instructions.)

Fund BSB number [] Account number [] Fund account name (for example, J&Q Citizen ATF J&Q Family SF) []

C Electronic service address alias We will use your electronic service address alias to communicate with your fund about ATO super payments.

8 Status of SMSF Australian superannuation fund Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Contribution? []

9 Was the fund wound up during the income year? [] Have all tax lodgment and payment obligations been met? []

10 Exempt current pension income Did the fund pay retirement phase superannuation income stream benefits 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. If No, Go to Section B: Income. Exempt current pension income amount [] Segregated assets method [] Unsegregated assets method [] Was an actuarial certificate obtained? []

Did the fund have any other income that was assessable? [] Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. If No - 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 all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the entire year, there was no other income that was assessable, and you have not realised a deferred notional gain. 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? [] Print Y for yes or N for no. Have you applied an exemption or rollover? [] Print Y for yes or N for no.

Gross foreign income [] Net foreign income [] Australian franking credits from a New Zealand company [] Transfers from foreign funds [] Gross payments where ASB not quoted [] Gross distribution from partnerships [] Unfranked dividend amount [] Franked dividend amount [] Dividend franking credit [] * Gross trust distributions [] Assessable contributions (R1 plus R2 plus R3 less R6) [] 2,731

Calculation of assessable contributions Assessable employer contributions [] plus Assessable personal contributions [] plus #No-TFN-quoted contributions [] (an amount must be included even if it is zero) less Transfer of liability to life insurance company or PST []

Calculation of non-arm's length income * Net non-arm's length private company dividends [] plus * Net non-arm's length trust distributions [] plus * Net other non-arm's length income []

GROSS INCOME (Sum of labels A to U) [] Exempt current pension income [] TOTAL ASSESSABLE INCOME (W less Y) [] 3,025

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...

Table with columns for DEDUCTIONS (A1-M1) and NON-DEDUCTIBLE EXPENSES (A2-F2, H2-L2). Includes categories like Interest expenses, Capital works expenditure, and Investment expenses.

TOTAL DEDUCTIONS (N) 10,124 (Total A1 to M1)
TAXABLE INCOME OR LOSS (O) 7,099 less (L) 10,124
TOTAL ASSESSABLE INCOME less (TOTAL DEDUCTIONS)

This is a mandatory label.

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

Please refer to the Self-managed superannuation fund annual return instructions 2018 on how to complete the calculation statement.

Taxable income (A) 0
Tax on taxable income (T1) 0.00
Tax on up-TFN quoted contributions (J) 0.00
Gross tax (B) 0.00 (T1 plus J)

Foreign income tax offset (C1)
Rebates and tax offsets (C2)
Non-refundable non-carry forward tax offsets (C) 0.00 (C1 plus C2)

SUBTOTAL 1 (T2) 0.00 (E less C - cannot be less than zero)

Early stage venture capital limited partnership tax offset (D1)
Early stage venture capital limited partnership tax offset carried forward from previous year (D2)
Early stage investor tax offset (D3)
Early stage investor tax offset carried forward from previous year (D4)
Non-refundable carry forward tax offsets (D) 0.00 (D1 plus D2 plus D3 plus D4)

SUBTOTAL 2 (T3) 0.00 (T2 less D - cannot be less than zero)

Complying fund's franking credits tax offset (E1)
No-TFN tax offset (E2) 1.35.00
National rental affordability scheme tax offset (E3)
Exploitation credit tax offset (E4)
Refundable tax offsets (E) 1.35.00 (E1 plus E2 plus E3 plus E4)

TAX PAYABLE (T5) 0.00 (T3 less E - cannot be less than zero)

Section 102AAM interest charge (G)

Section F / Section G: Member Information

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

See the Privacy note in the Declaration.

Title Member STFN Member Number Case Account status

Family name

First given name

Other given names

Date of birth if deceased, date of death

Contributions
Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE

Employer contributions **A**

ABN of principal employer **A1**

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**

Other transactions

Accumulation phase account balance **S1**

Retirement phase account balance - Non-CCDBIS **S2**

Retirement phase account balance - CCDBIS **S3**

TRIS Count

Allocated earnings or losses **O**

Inward rollovers and transfers **P**

Outward rollovers and transfers **Q**

Lump Sum payment **R1**

Income stream payment **R2**

CLOSING ACCOUNT BALANCE **S**

Accumulation phase value **X1**

Retirement phase value **X2**

Section E: Losses

Credit for interest on early payments - amount of interest **H1**

Credit for tax withheld - foreign amount withholding (crediting capital gains) **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 **H4**

Credit for interest on no-TFN tax offset **H5**

Credit for foreign resident capital gains withholding amounts **H6**

Credit for interest on no-TFN tax offset **H8**

Eligible credits **H**

#Tax offset refunds (Remainder of refundable tax offsets) **I** (unused amount from label E- an amount must be included even if it is zero)

PAYG instalments raised **K**

Supervisory levy **L**

Supervisory levy adjustment for wound up funds **M**

Supervisory levy adjustment for new funds **N**

Total amount of tax payable **S** (T5 plus G less H less I less K plus L less M plus N)

#This is a mandatory label.

Tax losses carried forward to later income years **U**

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

Net capital losses brought forward from prior years

Net capital losses carried forward to later income years

Net capital losses carried forward to later income years

Section E: Losses
14 Losses

If total loss is greater than \$100,000, complete and attach a Losses schedule 2016.

Net capital losses brought forward from prior years

Net capital losses carried forward to later income years

Net capital losses carried forward to later income years

Non-Collectables

Collectables

See the Privacy note in the Declaration.
 Title Mrs Van Zyl
 Family name Van Zyl
 First given name Chaellette
 Other given names
 Member Number 844 714 813
 Account status 2
 Code 0

Date of birth 17/04/1974
 If deceased, date of death
 CONTRIBUTIONS
 Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE
 Employer contributions A
 ABN of principal employer A1
 Personal contributions B
 Personal contributions C
 CGT small business retirement exemption D
 CGT small business 15-year exemption amount E
 Personal injury election F
 Spouse and child contributions G
 Other third party contributions H
 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 M
 Any other contributions (including Super Co-contributions and Low Income Super Contributions) N 0.00

Other transactions
 Accumulation phase account balance S1 2,876.80
 Retirement phase account balance -Non-CDBIS P 14,682.84
 Retirement phase account balance -CDBIS S2
 Retirement phase account balance -CDBIS S3
 TRIS Count
 CLOSING ACCOUNT BALANCE S 11,806.04
 S1 plus S2 plus S3
 Accumulation phase value X1
 Retirement phase value X2

Section H: Assets and liabilities
 15 ASSETS
 15a Australian managed investments

Listed trusts A
 Unlisted trusts B
 Insurance policy C
 Other managed investments D

15b Australian direct investments
 Limited recourse borrowing arrangements
 Australian residential real property J1
 Australian non-residential real property J2
 Overseas real property J3
 Australian shares J4
 Overseas shares J5
 Other J6
 Limited recourse borrowing arrangements J 0
 Non-residential real property K
 Residential real property L
 Collectables and personal use assets M
 Other assets O 131,500

15c Overseas direct investments
 Overseas shares P
 Overseas non-residential real property Q
 Overseas residential real property R
 Overseas managed investments S
 Other overseas assets T
 TOTAL AUSTRALIAN AND OVERSEAS ASSETS U 143,008
 (Sum of labels A to T)

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
 Yes No

15e Limited recourse borrowing arrangements
 If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? A
 Did the members or related parties of the fund use personal guarantees or other security for the LRBA? B
 Print Y for yes or N for no.

16 LIABILITIES
 Borrowings for limited recourse investments V1
 Permissible temporary borrowings V2
 Other borrowings V3
 Borrowings V 0
 Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G) W 142,625
 Reserve accounts X
 Other liabilities Y 363
 TOTAL LIABILITIES Z 143,008

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
 Yes No

Did the members or related parties of the fund use personal guarantees or other security for the LRBA?
 Print Y for yes or N for no.

Section H: Assets and liabilities
 15 ASSETS
 15a Australian managed investments

Listed trusts A
 Unlisted trusts B
 Insurance policy C
 Other managed investments D

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains

Total TOFA losses

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 2017-18 income year, write 2018), and complete and attach the Family Trust Election, revocation or variation 2018.

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 2018 for each election. If revoking an interposed entity election, print R, and complete and attach the Interposed Entity Election or Revocation 2018.

Section K: Declarations

Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

Important

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, please call 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 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

Preferred trustee or director contact details:

Title Date

Family name

First given name

Other given names

Area code Number

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 AGENTS DECLARATION:

I, **ESSAY BUSINESS SERVICES PTY LTD**

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 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

Title

Family name

First given name

Other given names

Tax agent's practice

Area code Number

Tax agent's phone number

Tax agent number

Reference number