

Self-managed superannuation fund annual return 2022

Section A: Fund Information

1 Your tax file number

804 125 252

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)

Heggie Superannuation Fund

3 ABN

25 422 926 846

4 Current postal address

Street

74 Main Street

Suburb/State/P'code

BAIRNSDALE

VIC

3875

5 Annual return status

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

N

6 SMSF auditor

Auditor's name

Title

Mr

Family name

Boys

Given names

Tony

SMSF Auditor Number

100 014 140

Auditor's phone number

03 51523317

Postal address

Street

Box 3376

Suburb/State/P'code

Rundle Mall

SA

5000

Date audit was completed

A

Was Part A of the audit report qualified?

B

N

Was Part B of the audit report qualified?

C

N

7 Electronic funds transfer (EFT)

A Fund's financial institution account details

BSB no

633000

Account no

183274489

Fund account name

Heggie Superannuation Fund

I would like my tax refunds made to this account.

Y

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?

A	Y
B	A
C	Y

Sensitive (when completed)

9 Was the fund wound up during the income year?

N

10 Exempt current pension income

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

Y

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.

Exempt current pension amount

A	29275
----------	-------

Unsegregated assets method

C	Y
----------	---

Was an actuarial certificate obtained?

D	Y
----------	---

Did the fund have any other income that was assessable?

E	Y
----------	---

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	<input type="text" value="0"/>
----------	--------------------------------

Net foreign income

D	<input type="text" value="1841"/>
----------	-----------------------------------

Gross foreign income

D1	<input type="text" value="1841"/>
-----------	-----------------------------------

Unfranked dividend amount

J	<input type="text"/>
----------	----------------------

Franked dividend amount

K	<input type="text"/>
----------	----------------------

Dividend franking credit

L	<input type="text"/>
----------	----------------------

Gross trust distributions

M	<input type="text" value="27512"/>	<input type="checkbox"/> Q
----------	------------------------------------	----------------------------

Calculation of assessable contributions

R	<input type="text" value="53776"/>
----------	------------------------------------

Assessable employer contributions

R1	<input type="text" value="53776"/>
-----------	------------------------------------

plus No-TFN-quoted contributions

R3	<input type="text" value="0"/>
-----------	--------------------------------

GROSS INCOME

W	<input type="text" value="83129"/>	<input type="checkbox"/>
----------	------------------------------------	--------------------------

Exempt current pension income

Y	<input type="text" value="29275"/>
----------	------------------------------------

TOTAL ASSESSABLE INCOME

V	<input type="text" value="53854"/>	<input type="checkbox"/>
----------	------------------------------------	--------------------------

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="251"/>
-----------	----------------------------------

H2	<input type="text" value="134"/>
-----------	----------------------------------

Investment expenses

I1	<input type="text" value="13"/>
-----------	---------------------------------

I2	<input type="text" value="5101"/>
-----------	-----------------------------------

Management and administration expenses

J1	<input type="text" value="2494"/>
-----------	-----------------------------------

J2	<input type="text" value="1189"/>
-----------	-----------------------------------

TOTAL DEDUCTIONS (A1 to M1)

N	<input type="text" value="2758"/>
----------	-----------------------------------

TOTAL NON-DEDUCTIBLE EXPENSES (A2 to L2)

Y	<input type="text" value="6424"/>
----------	-----------------------------------

TOTAL SMSF EXPENSES (N + Y)

Z	<input type="text" value="9182"/>
----------	-----------------------------------

TOTAL INCOME OR LOSS

O	<input type="text" value="51096"/>	<input type="checkbox"/>
----------	------------------------------------	--------------------------

(Total assessable income less deductions)

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

		Taxable income	A	51096.00
		Tax on taxable income	T1	7664.40
		Tax on no-TFN-quoted contributions	J	0.00
Foreign inc. tax offsets	C1 1.02	Gross tax	B	7664.40
Rebates and tax offsets	C2	Non-refundable non-c/f tax offsets (C1 + C2)	C	1.02
ESVCLP tax offset	D1	SUBTOTAL 1	T2	7663.38
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	7663.38
ESIC tax offset c/f from previous year	D4			
Complying fund's franking credits tax offset	E1 6067.46	Refundable tax offsets (E1 + E2 + E3 + E4)	E	6067.46
No-TFN tax offset	E2	TAX PAYABLE	T5	1595.92
NRAS tax offset	E3	Section 102AAM int. charge	G	
Exploration cr. tax offset	E4	Eligible credits (H1 + H2 + H3 + H5 + H6 + H8)	H	
<i>Credit:</i>		Tax offset refunds	I	0.00
Int. on early payments	H1	PAYG installments raised	K	2640.00
Foreign res. w/holding (excl. capital gains)	H2	Supervisory levy	L	259.00
ABN/TFN not quoted	H3	Supervisory levy adj. for wound up funds	M	
TFN w/held from closely held trusts	H5	Supervisory levy adj. for new funds	N	
Int. on no-TFN tax offset	H6	TOTAL AMOUNT REFUNDABLE (T5 + G - H - I - K + L - M + N)	S	785.08
Credit for foreign res. capital gains w/holding	H8			

Section E: Losses

14 Losses information

Net capital losses carried forward to later years **V** 133060

Heggie Superannuation Fund

Client ref

HEGGISF

File no 804 125 252

ABN 25 422 926 846

Section F: Member information**MEMBER NUMBER: 1**

Title Account status

First name

Other names

Surname

Suffix

Member's TFN Date of birth

See the Privacy note in the Declaration

OPENING ACCOUNT BALANCE**Contributions**

Personal contributions

TOTAL CONTRIBUTIONS**(Sum of labels A to M)****Other transactions**

Allocated earnings or losses

Income stream payment

Accumulation phase account balance

Retirement phase account bal. - Non CDBIS

Retirement phase account balance - CDBIS

TRIS Count

CLOSING ACCOUNT BALANCE**MEMBER NUMBER: 2**

Title Account status

First name

Other names

Surname

Suffix

Member's TFN Date of birth

See the Privacy note in the Declaration

OPENING ACCOUNT BALANCE**Contributions**

Personal contributions

TOTAL CONTRIBUTIONS**(Sum of labels A to M)****Other transactions**

Allocated earnings or losses

Income stream payment

Accumulation phase account balance

Retirement phase account bal. - Non CDBIS

Retirement phase account balance - CDBIS

TRIS Count

CLOSING ACCOUNT BALANCE**Sensitive** (when completed)

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts	A	51977
Other managed investments	D	926796

15b Australian direct investments

Limited Recourse Borrowing Arrangements

Australian residential real property	J1		Cash and term deposits	E	76881
Australian non-residential real property	J2		Debt securities	F	
Overseas real property	J3		Loans	G	
Australian shares	J4		Listed shares	H	
Overseas shares	J5		Unlisted shares	I	
Other	J6		Limited recourse borrowing arrangements (J1 to J6)	J	
Property count	J7		Non-residential real property	K	
			Residential real property	L	
			Collectables and personal use assets	M	
			Other assets	O	38888

TOTAL AUSTRALIAN AND OVERSEAS ASSETS (sum of labels A to T)	U	1094542
---	----------	---------

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	
---	----------	----------	--

16 Liabilities

Borrowings for limited recourse borrowing arrangements	V1		Borrowings	V	
Permissible temporary borrowings	V2		Total member closing account balances	W	1094542
Other borrowings	V3		Reserve accounts	X	
			Other liabilities	Y	
			TOTAL LIABILITIES	Z	1094542

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
Family name and suffix
Given and other names

Mr	
Heggie	
William	

Phone number

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

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

Date

Tax agent's contact details

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

Mr	
Zagami	
Robert	
Eager and Partners	

Tax agent's phone
Reference number
Tax agent number

03 51523317
HEGGISF
26665006

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
Amount of capital gains from a trust (including a managed fund)	G <input type="text" value="29790"/>	
Total current year capital gains	J <input type="text" value="29790"/>	

2. Capital losses

Total prior year net capital losses applied	C <input type="text" value="29790"/>
Total capital losses applied	E <input type="text" value="29790"/>

3. Unapplied net capital losses carried forward

Other net capital losses carried forward to later income years	B <input type="text" value="133060"/>
---	--

6. Net capital gain

Net capital gain	A <input type="text" value="0"/>
------------------	---

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

Sensitive (when completed)

Part A - Losses carried forward to the 2022-2023 income year -excludes film losses

2 Net capital losses carried forward to later income years

Year of loss
2016-2017 and earlier income years
Total

M	133060
V	133060

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

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)

Foreign Income Schedule

LIST OF TRANSACTIONS

Type Description Currency	Gross Amount	Deductions	Net Amount	Foreign Tax Paid
Type G General Description: Dft - North Investment AUD (Australia, Dollars)	1841		1841	1.02
TOTALS SUMMARY (Includes any available prior year unutilised foreign tax).	1841		1841	1.02

Distributions from Trusts
 Including Cash Management or Listed Property Trusts

Trust Name 360 Capital
 TFN Trust Type P

Arm's length income	Unfranked Dividend	Franked Dividend	Franking Credit	Other Trust Income
				3531

Trust Name North Investment
 TFN Trust Type Q

Arm's length income	Unfranked Dividend	Franked Dividend	Franking Credit	Other Trust Income
			6067.46	23981

Capital gains Indexed Discount (net) Other
 19860

Foreign income Income Tax credit Class Deduction
 1841 1.02 G

Subtotals

Arm's length income	Unfranked Dividend	Franked Dividend	Franking Credit	Other Trust Income
			6067.46	27512

Capital gains Indexed Discount (net) Other
 19860

Foreign income Income Tax credit Deduction
 1841 1.02

File no 804 125 252
ABN 25 422 926 846

Exempt current pension income

Details	Amount
Actuarial Exempt Percentage 99.734%	
Gross Income \$83129	
Less Concessional Contributions - \$53776	
= \$29353 x %	29275.00
Total	29275.00

Form F
Heggie Superannuation Fund
 File no 804 125 252
 ABN 25 422 926 846

Capital Gains Schedules 2022

Client ref HEGGISF

Item: PRIOR YEAR LOSS

Category: R Real estate
 Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
PRIOR YEAR LOSS	162850					162850
Total:	162850					162850
Reduced Cost Base:						162850

Capital Gain/Loss

Consideration Received						162850
Reduced Cost Base						162850
Capital Loss						162850

Item: 1 Dft - North Investment

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

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Dft - North Investment			19860		N/A	
Total:			19860			

Capital Gain/Loss

Capital Gain						29790
Adjusted Discount Percentage		33.33%				9930
Reduced Discount Capital Gain						19860

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