

# Self-managed superannuation fund annual return 2019

## 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 2019 (NAT 71287)

The Self-managed superannuation fund annual return instructions 2019 (NAT 71606) (the instructions) can assist you to complete this annual return.

The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via [ABR.gov.au](http://ABR.gov.au) or complete the Change of details for superannuation entities form (NAT3036).

Postal address for annual returns:  
Australian Taxation Office  
GPO Box 9845  
[insert the name and postcode of your capital city]  
For example;  
Australian Taxation Office  
GPO Box 9845  
SYDNEY NSW 2001

## Section A: Fund information

### 1 Tax file number (TFN)

881 986 102

To assist processing, write the fund's TFN at the top of pages 3, 5, 7 and 9.

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)

T W SUPERANNUATION FUND

### 3 Australian business number (ABN)

32 734 215 235

### 4 Current postal address

CLEAVE ACCOUNTING PTY LTD

PO Box 165

VIRGINIA BC

QLD

4014

### 5 Annual return status

Is this an amendment to the SMSF's 2019 return?

A  N

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

B  N

**6 SMSF auditor**

Auditor's name	Title	MR		
	Family name	BOYS		
	First given name	ANTHONY		
	Other given names			
	SMSF Auditor Number	100 014 140		
	Auditor's phone number	0410	712708	
Use Agent address details?	<input type="checkbox"/> N	Postal address		
		SUPERAUDITS		
		BOX 3378		
		RUNDALL MALL	SA	5000
		Date audit was completed	<input type="checkbox"/> A	
		Was Part A of the audit report qualified ?	<input type="checkbox"/> B	<input type="checkbox"/> N
		Was Part B of the audit report qualified ?	<input type="checkbox"/> C	<input type="checkbox"/> N
		If the audit report was qualified, have the reported issues been rectified?	<input type="checkbox"/> D	<input type="checkbox"/>

**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 Fund's financial institution account details**

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number (must be six digits)	<input type="text" value="064000"/>	Fund account number	<input type="text" value="12150842"/>
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Fund account name (for example, J&Q Citizen ATF J&Q Family SF)

I would like my tax refunds made to this account.  Y  N Print Y for yes or N for no.

**B Financial institution account details for tax refunds**

This account is used for tax refunds. You can provide a tax agent account here.

BSB number	<input type="text"/>	Account number	<input type="text"/>
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Fund account name (for example, J&Q Citizen ATF J&Q Family SF)

**C Electronic service address alias**

Provide the electronic service address (ESA) issued by your SMSF messaging provider (For example, SMSFdataESAAlias). See instructions for more information.

Fund's tax file number (TFN) 881 986 102

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

Fund benefit structure  B  A Code

**9 Was the fund wound up during the income year?**  
 N Print Y for yes or N for no. If yes, provide the date on which fund was wound up  Day  Month  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?  Y Print Y for yes or N for no.

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

If Yes Exempt current pension income amount  A  106,137

Which method did you use to calculate your exempt current pension income?

Segregated assets method  B

Unsegregated assets method  C  X Was an actuarial certificate obtained?  D  Y Print Y for yes

Did the fund have any other income that was assessable?  E  Y Print Y for yes or N for no.  If Yes, go to Section B: Income

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?  G  Y Print **Y** for yes or **N** for no.

Have you applied an exemption or rollover?  M  N Print **Y** for yes or **N** for no. Code

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a Capital Gains Tax (CGT) schedule 2019

Net capital gain  A

Gross rent and other leasing and hiring income  B

Gross interest  C

Forestry managed investment scheme income  X

Gross foreign income  D1  Net foreign income  D   Loss

Australian franking credits from a New Zealand company  E

Transfers from foreign funds  F   Number

Gross payments where ABN not quoted  H

Gross distribution from partnerships  I   Loss

\* Unfranked dividend amount  J

\* Franked dividend amount  K

\* Dividend franking credit  L

\* Gross trust distributions  M   Code

**Calculation of assessable contributions**

Assessable employer contributions

R1

plus Assessable personal contributions

R2

plus #\*No-TFN-quoted contributions

R3

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

R6

Assessable contributions (R1 plus R2 plus R3 less R6)  R

**Calculation of non-arm's length income**

\* Net non-arm's length private company dividends

U1

plus \* Net non-arm's length trust distributions

U2

plus \* Net other non-arm's length income

U3

\* Other income  S   Code

\*Assessable income due to changed tax status of fund  T

Net non-arm's length income (subject to 45% tax rate) (U1 plus U2 plus U3)  U

#This is a mandatory label  
\* If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

**GROSS INCOME** (Sum of labels A to U)  W   Loss

Exempt current pension income  Y

**TOTAL ASSESSABLE INCOME** (W less Y)  V   Loss

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 (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

	DEDUCTIONS			NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	A1			A2	
Interest expenses overseas	B1			B2	
Capital works expenditure	D1			D2	
Decline in value of depreciating assets	E1			E2	
Insurance premiums – members	F1			F2	
Death benefit increase	G1				
SMSF auditor fee	H1	16		H2	533
Investment expenses	I1	21		I2	727
Management and administration expenses	J1	318		J2	1,914
Forestry managed investment scheme expense	U1			U2	
Other amounts	L1		Code	L2	
Tax losses deducted	M1				

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

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

**#TAXABLE INCOME OR LOSS**  Loss  
**(TOTAL ASSESSABLE INCOME**  
**TOTAL DEDUCTIONS)** less

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

#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. If you leave these labels blank you will have specified a zero amount

**13 Calculation statement**

Please refer to the Self-managed superannuation fund annual return instructions 2019 on how to complete the calculation statement.

#Taxable income	<b>A</b>	<input type="text" value="2,757"/>
(an amount must be included even if it is zero)		
#Tax on taxable income	<b>T1</b>	<input type="text" value="413.55"/>
(an amount must be included even if it is zero)		
#Tax on no-TFN-quoted contributions	<b>J</b>	<input type="text" value="0.00"/>
(an amount must be included even if it is zero)		
<b>Gross tax</b>	<b>B</b>	<input type="text" value="413.55"/>
(T1 plus J)		

Foreign income tax offset	<b>C1</b>	<input type="text"/>
Rebates and tax offsets	<b>C2</b>	<input type="text"/>
<b>Non-refundable non-carry forward tax offsets</b>		
		<b>C</b> <input type="text" value="0.00"/>
(C1 plus C2)		

**SUBTOTAL 1**

<b>T2</b>	<input type="text" value="413.55"/>
(B less C –cannot be less than zero)	

Early stage venture capital limited partnership tax offset	<b>D1</b>	<input type="text"/>
Early stage venture capital limited partnership tax offset carried forward from previous year	<b>D2</b>	<input type="text"/>
Early stage investor tax offset	<b>D3</b>	<input type="text"/>
Early stage investor tax offset carried forward from previous year	<b>D4</b>	<input type="text"/>
<b>Non-refundable carry forward tax offsets</b>		
		<b>D</b> <input type="text" value="0.00"/>
(D1 plus D2 plus D3 plus D4)		
<b>SUBTOTAL 2</b>		
<b>T3</b>	<input type="text" value="413.55"/>	
(T2 less D –cannot be less than zero)		

Complying fund's franking credits tax offset	<b>E1</b>	<input type="text" value="28,292.40"/>
No-TFN tax offset	<b>E2</b>	<input type="text"/>
National rental affordability scheme tax offset	<b>E3</b>	<input type="text"/>
Exploration credit tax offset	<b>E4</b>	<input type="text"/>
<b>Refundable tax offsets</b>		
		<b>E</b> <input type="text" value="28,292.40"/>
(E1 plus E2 plus E3 plus E4)		

<b>#TAX PAYABLE</b>	<b>T5</b>	<input type="text" value="0.00"/>
(T3 less E - cannot be less than zero)		

**Section 102AAM interest charge**

<b>G</b>	<input type="text"/>
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Credit for interest on early payments – amount of interest

H1

Credit for tax withheld – foreign resident withholding (excluding 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

H5

Credit for interest on no-TFN tax offset

H6

Credit for foreign resident capital gains withholding amounts

H8

**Eligible credits**

H

(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

**#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

**AMOUNT DUE OR REFUNDABLE**

A positive amount at S is what you owe, while a negative amount is refundable to you

S

(T5 plus G less H less I less K plus L less M plus N)

#This is a mandatory label.

**Section E: Losses**

**14 Losses**

If total loss is greater than \$100,000, complete and attach a Losses schedule 2019.

Tax losses carried forward to later income years

Net capital losses carried forward to later income years

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.	Member Number
Title	MR	Member'sTFN	480 036 287
Family name	BODDICE		1
First given name	BRUCE		Account status
Other given names	ANTHONY		<input type="radio"/> Code
Date of birth	16/12/1950	If deceased, date of death	

**Contributions**      OPENING ACCOUNT BALANCE      957,433.44

Refer to instructions for completing these labels

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

Proceeds from primary residence disposal  
H

Receipt date  
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  
T

Any other contributions (including Super Co-contributions and low Income Super Contributions)  
M

**TOTAL CONTRIBUTIONS**      N   
(Sum of labels A to M)

**Other transactions**

Accumulation phase account balance S1 <input type="text" value="28,032.19"/>
Retirement phase account balance - Non CDBIS S2 <input type="text" value="833,053.89"/>
Retirement phase account balance - CDBIS S3 <input type="text" value="0.00"/>
<input type="text" value="0"/> TRIS Count

Allocated earnings or losses	O <input type="text" value="7,049.50"/>	Loss L
Inward rollovers and transfers	P <input type="text"/>	
Outward rollovers and transfers	Q <input type="text"/>	
Lump Sum payment	R1 <input type="text"/>	Code
Income stream payment	R2 <input type="text" value="89,497.86"/>	Code M

**CLOSING ACCOUNT BALANCE**      S   
S1 plus S2 plus S3

Accumulation phase value      X1

Retirement phase value      X2

Outstanding limited recourse borrowing arrangement amount      Y

Fund's tax file number (TFN) 881 986 102

Title	MRS	See the Privacy note in the Declaration.	Member Number	2
Family name	BODDICE	Member'sTFN	477 731 911	
First given name	GAYLE			Account status
Other given names	FLORENCE			<input type="checkbox"/> Code
Date of birth	11/09/1946	If deceased, date of death		

Contributions

OPENING ACCOUNT BALANCE 105,259.72

Refer to instructions for completing these labels

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

Proceeds from primary residence disposal

H

Receipt date

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

T

Any other contributions (including Super Co-contributions and low Income Super Contributions)

M

TOTAL CONTRIBUTIONS N 0.00  
(Sum of labels A to M)

Other transactions

Accumulation phase account balance  
S1 0.00

Retirement phase account balance - Non CDBIS  
S2 99,111.73

Retirement phase account balance - CDBIS  
S3 0.00

0 TRIS Count

Allocated earnings or losses O 747.99 L

Inward rollovers and transfers P

Outward rollovers and transfers Q

Lump Sum payment R1

Income stream payment R2 5,400.00 M

CLOSING ACCOUNT BALANCE S 99,111.73  
S1 plus S2 plus S3

Accumulation phase value X1

Retirement phase value X2

Outstanding limited recourse borrowing arrangement amount Y

Section H: **Assets and liabilities**

**15 ASSETS**

15a Australian managed investments

Listed trusts	<b>A</b>	<input type="text"/>
Unlisted trusts	<b>B</b>	<input type="text"/>
Insurance policy	<b>C</b>	<input type="text"/>
Other managed investments	<b>D</b>	<input type="text"/>

15b Australian direct investments

Cash and term deposits	<b>E</b>	<input type="text" value="9,390"/>
Debt securities	<b>F</b>	<input type="text"/>
Loans	<b>G</b>	<input type="text"/>
Listed shares	<b>H</b>	<input type="text" value="922,928"/>
Unlisted shares	<b>I</b>	<input type="text"/>

<b>Limited recourse borrowing arrangements</b>	
Australian residential real property	
<b>J1</b>	<input type="text"/>
Australian non-residential real property	
<b>J2</b>	<input type="text"/>
Overseas real property	
<b>J3</b>	<input type="text"/>
Australian shares	
<b>J4</b>	<input type="text"/>
Overseas shares	
<b>J5</b>	<input type="text"/>
Other	
<b>J6</b>	<input type="text"/>

Limited recourse borrowing arrangements	<b>J</b>	<input type="text" value="0"/>
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Non-residential real property	<b>K</b>	<input type="text"/>
Residential real property	<b>L</b>	<input type="text"/>
Collectables and personal use assets	<b>M</b>	<input type="text"/>
Other assets	<b>O</b>	<input type="text" value="27,879"/>

15c Other investments

Crypto-Currency	<b>N</b>	<input type="text"/>
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15d Overseas direct investments

Overseas shares	<b>P</b>	<input type="text"/>
Overseas non-residential real property	<b>Q</b>	<input type="text"/>
Overseas residential real property	<b>R</b>	<input type="text"/>
Overseas managed investments	<b>S</b>	<input type="text"/>
Other overseas assets	<b>T</b>	<input type="text"/>

<b>TOTAL AUSTRALIAN AND OVERSEAS ASSETS</b> (Sum of labels A to T)	<b>U</b>	<input type="text" value="960,197"/>
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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	<b>N</b>	<input type="text"/>
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15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?	<b>A</b>	<input type="text"/>	Print <b>Y</b> for yes or <b>N</b> for no.
Did the members or related parties of the fund use personal guarantees or other security for the LRBA?	<b>B</b>	<input type="text"/>	Print <b>Y</b> for yes or <b>N</b> for no.

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	V1	<input type="text"/>	
Permissible temporary borrowings	V2	<input type="text"/>	
Other borrowings	V3	<input type="text"/>	
			Borrowings V <input type="text"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCEs from Sections F and G)		W	<input type="text" value="960,197"/>
Reserve accounts		X	<input type="text"/>
Other liabilities		Y	<input type="text"/>
<b>TOTAL LIABILITIES</b>		<b>Z</b>	<input type="text" value="960,197"/>

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains	H	<input type="text"/>
Total TOFA losses	I	<input type="text"/>

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 2018–19 income year, write 2019). A

If revoking or varying a family trust election, print R for revoke or print V for variation, and complete and attach the Family trust election, revocation or variation 2019. B

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 2019 for each election. C

If revoking an interposed entity election, print R, and complete and attach the Interposed entity election or revocation 2019. D

**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, 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 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 

Day	Month	Year
24	07	2019

**Preferred trustee or director contact details:**

Title

Family name

First given name

Other given names

Phone number 

Area code	Number
<input type="text" value="04"/>	<input type="text" value="00060612"/>

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return 

Hrs
<input type="text"/>

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 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 

Day	Month	Year
24	07	2019

**Tax agent's contact details**

Title

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number 

Area code	Number
<input type="text" value="07"/>	<input type="text" value="3359 3311"/>

Tax agent number  Reference number