

Self managed superannuation fund annual return

2022

Section A: Fund information

1 Tax file number (TFN) *

2 Name of self-managed superannuation fund (SMSF) *

3 Australian business number (ABN) (if applicable)

4 Current postal address *

 State * Postcode *

5 Annual return status
Is this an amendment to the SMSF's 2022 return? **A** No Yes
Is this the first required return for a newly registered SMSF? * **B** No Yes

6 SMSF auditor
Auditor's name
Title:
Family name * Suffix
First given name * Other given names

SMSF Auditor Number * Auditor's phone number *

Postal address *

 State * Postcode *

Date audit was completed **A**

Was Part A of the audit report qualified? **B** No Yes
Was Part B of the audit report qualified? **C** No Yes
If Part B of the audit report was qualified, have the reported issues been rectified? **D** No Yes

7 Electronic funds transfer (EFT)

We need your self-managed 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) Fund Account number

Fund account name (for example, J&Q Citizen ATF J&Q Family SF)

I would like my tax refunds made to this account. Go to C.

B Financial institution details for tax refunds only

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

BSB number (must be six digits) Account number

Account name (for example, J&Q Citizen ATF J&Q Family SF)

C Electronic service address alias

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

8 Status of SMSF

Australian superannuation fund

A No Yes

Fund benefit structure * **B** **A** Code

Does the fund trust deed allow acceptance of the Government's Super Co-contributions and Low Income Super Contribution? **C** No Yes

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

No Yes

If yes, provide the date on which the fund was wound up

Day Month Year

Have all tax lodgment and payment obligations been met?

No Yes

10 Exempt current pension income

Did the fund pay an income stream 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

No Go to Section B: Income

Yes Exempt current pension income amount **A** \$

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

Segregated assets method **B**

Unsegregated assets method **C** Was an actuarial certificate obtained? **D** Yes

Did the fund have any other income that was assessable?

E Yes Go to Section B: Income

No Choosing 'No' means that you do not have any assessable income, including no-TFN contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income)

Section B: Income

11 Income

Did you have a capital gains tax (CGT) event during the year? **G** No Yes If the total capital loss or total capital gain is greater than \$10,000 complete and attach a *Capital gains tax (CGT) schedule 2022*.

Have you applied an exemption or rollover? **M** No Yes CODE

Net capital gain **A** \$

Gross interest **C** \$

SMSF annual return 2022
for THE LINDSAY ALLEN SUPERANNUATION FUND

TFN **864 383 418**

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 \$

Gross distribution from partnerships **I** \$ Loss

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$ Code **P**

Assessable contributions **R** \$
(R1 plus R2 plus R3 less R6)

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 **U** \$
(subject to 45% tax rate)
(U1 plus U2 plus U3)

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

Exempt current pension income **Y** \$

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

Management and administration expenses **J1** \$ **J2** \$

TOTAL DEDUCTIONS **N** \$ **TOTAL NON-DEDUCTIBLE EXP.** **Y** \$
(Total A1 to M1) *(Total A2 to L2)*

TAXABLE INCOME OR LOSS **O** \$ Loss
(Total assessable income less total deductions)

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

Section D: Income tax calculation statement

13 Calculation statement

Taxable income **A** \$
(an amount must be included even if it is zero)

Tax on taxable income **T1** \$
(an amount must be included even if it is zero)

Tax on No-TFN quoted contributions **J** \$
(an amount must be included even if it is zero)

Gross tax **B** \$
(T1 plus J)

Foreign income tax offset
C1 \$

Rebates and tax offsets
C2 \$

Non-refundable non-carry forward tax offsets **C** \$
(C1 plus C2)

Early stage venture capital limited partnership tax offset		SUBTOTAL 1	T2	\$	16,003.80
D1	\$				(B less C - cannot be less than zero)
Early stage venture capital limited partnership tax offset carried forward from previous year		Early stage investor tax offset carried forward from previous year			
D2	\$	D4	\$		
Early stage investor tax offset		Non-refundable carry forward tax offsets	D	\$	
D3	\$				(D1 plus D2 plus D3 plus D4)
		SUBTOTAL 2	T3	\$	16,003.80
					(T2 less D - cannot be less than zero)

Complying fund's franking credits tax offset		Refundable tax offsets	E	\$	48,694.00
E1	\$ 48,694.00				(E1 plus E2 plus E3 plus E4)
No-TFN tax offset					
E2	\$				
National rental affordability scheme tax offset					
E3	\$				
Exploration credit tax offset					
E4	\$				
		TAX PAYABLE	T5	\$	0.00
					(T3 less E - cannot be less than zero)
		Section 102AAM interest charge	G	\$	

Credit for interest on early payments - amount of interest		Eligible credits	H	\$	
H1	\$				(H1 plus H2 plus H3 plus H5 plus H6 plus H8)
Credit for tax withheld - foreign resident withholding					
H2	\$	Tax offset refunds (Remainder of refundable tax offsets)	I	\$	32,690.20
Credit for tax withheld - where ABN or TFN not quoted (non-individual)					unused amount from label E - an amount must be included even if it is zero
H3	\$	PAYG instalments raised	K	\$	
Credit for TFN amounts withheld from payments from closely held trusts		Supervisory levy	L	\$	259.00
H5	\$	Supervisory levy adjustment for wound up funds	M	\$	
Credit for interest on no-TFN tax offset		Supervisory levy adjustment for new funds	N	\$	
H6	\$				
Credit for amounts withheld from foreign resident capital gains withholding					
H8	\$				

AMOUNT DUE OR REFUNDABLE	S	\$	-32,431.20
A positive amount at S is what you owe, while a negative amount is refundable to you			
(T5 plus G less H less I less K plus L less M plus N)			

Section E: Losses

14 Losses

If total loss is greater than \$100,000, complete and attach a Losses schedule 2022.

Tax losses carried forward to later income years	U	\$.00
Net capital losses carried forward to later income years	V	\$	16,215.00

Section H: Assets and liabilities

15 Assets

15a Australian managed investments

Listed trusts **A** \$ 188,827.00

15b Australian direct investments

Limited recourse borrowing arrangements

Australian resident real property
J1 \$.00

Australian non-residential real property
J2 \$.00

Overseas real property
J3 \$.00

Australian shares
J4 \$.00

Overseas shares
J5 \$.00

Other
J6 \$.00

Property Count
J7 .00

Cash and term deposits **E** \$ 977,223.00

Debt securities **F** \$.00

Loans **G** \$.00

Listed shares **H** \$ 3,118,886.00

Unlisted shares **I** \$.00

Limited recourse borrowing arrangement **J** \$.00

Non-residential real property **K** \$.00

Residential real property **L** \$.00

Collectables and personal use assets **M** \$.00

Other assets **O** \$ 32,690.00

TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$ 4,317,626.00
(Sum of labels A to T)

Total member closing account balances
(total of all CLOSING ACCOUNT BALANCES from Sections F and G) **W** \$ 4,317,626.00

TOTAL LIABILITIES Z \$ 4,317,626.00

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Section K: Declarations

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 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 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 or director contact details:

Title:

Family name *

Suffix

First given name *

Other given names

Phone number *

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

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 *

Suffix

First given name *

Other given names

Tax agent's practice

Tax agent's phone number*

Reference number

Tax agent number*

Capital gain worksheet

Description of asset	Type	Date acquired	CGT date	Disposal amount
Carry forward losses				
<input type="checkbox"/> Discount method	<input type="checkbox"/> Use Additional 10% discount		Capital proceeds	
<input type="checkbox"/> Active asset	<input type="checkbox"/> Rollover or exemption		Less indexed cost base	
Expenses associated with the asset				Capital gain
Date	Description	Amount	Doc	Indexed
				Deductions
				Adjustment

Description of asset	Type	Date acquired	CGT date	Disposal amount
Trust capital gain	G	01/01/2020	30/06/2022	368
<input checked="" type="checkbox"/> Discount method	<input type="checkbox"/> Use Additional 10% discount		Capital proceeds	368
<input type="checkbox"/> Active asset	<input type="checkbox"/> Rollover or exemption		Less cost base	
Expenses associated with the asset				Capital Gain before discount
Date	Description	Amount	Doc	Indexed
				Deductions
				Adjustment

CGT Summary

		Non-active assets		Active assets		Total
		Collectables	Other assets	Non-concess.	Concessional	
Gross Capital Gains	12 months					
	Indexed					
	Discounted		368			368
Total current year capital gains						H 368
Current year capital losses						
Current year CL applied						
Prior year capital losses						
Prior year CL applied			368			368
CL carried forward			16215			V 16215
Net Capital Gains	12 months					
	Indexed					
	Discounted					
Applying CGT discount						
				Active asset reduction		
				15 years exemption		
				Retirement exemption		
				Rollover relief		
Net Capital Gain						A 0
Credit for amounts withheld from foreign resident capital gains withholding						

Worksheets and Attachments

Dividends

Description	Unfrank amt	Franked amt	F/Credits
Dividends	13690.00	113620.00	48694.00
Totals:	13690.00	113620.00	48694.00

Gross trust distributions

Description	Amount	Code
Trust distributions	6798	P
Totals:	6798	