

Taxation Estimate  
For the year ended 30 June 2021

Return Code: GUTHRIE05  
Description: KR & JS GUTHRIE SUPERANNUATION FUND

Tax File Number: 876 563 516  
Date prepared: 24/08/2021

---

	\$	\$
<b>Summary of Taxable Income</b>		
Business and Investment Income:		
Capital Gains Income	18,431.00	
No-TFN contributions	0.00	
Other Business income	58,818.00	
	<hr/>	
		77,249.00
<b>Less Deductions</b>		77,249.00
		<hr/>
<b>Taxable Income</b>		0.00
		<hr/>
<b>Tax on Taxable Income</b>		
	<b>Gross Tax</b>	0.00
		<hr/>
	<b>SUBTOTAL T2</b>	0.00
<b>Less Refundable tax offsets</b>		
Refundable franking credits	13,506.67	
	<hr/>	
		13,506.67
		<hr/>
	<b>TAX PAYABLE T5</b>	0.00
		<hr/>
<b>Less Eligible Credits</b>		
Remainder of refundable tax offsets	13,506.67	
	<hr/>	
		13,506.67
		<hr/>
		-13,506.67
<b>Add:</b>		
Supervisory levy	259.00	
	<hr/>	
		259.00
		<hr/>
	<b>TOTAL AMOUNT REFUNDABLE</b>	13,247.67
		<hr/>

---

Please note that this is our estimate of your PAYG liability. Actual amounts payable will be determined by the Australian Taxation Office and may differ from this estimate.

# Self-managed superannuation fund annual return 2021

## Section A: Fund Information

1 Your tax file number

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)

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 A of the audit report qualified?    
 Was Part B of the audit report qualified?

### 7 Electronic funds transfer (EFT)

#### A Fund's financial institution account details

BSB no  Account no

Fund account name

I would like my tax refunds made to this account.

### 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?

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** 77248

Segregated assets method

**B** Y

Was an actuarial certificate obtained?

**D**

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**  Y  
**M**  N

Net capital gain  
Gross interest  
Unfranked dividend amount  
Franked dividend amount  
Dividend franking credit  
Gross trust distributions

<b>A</b>	18431
<b>C</b>	3893
<b>J</b>	8375
<b>K</b>	30803
<b>L</b>	13158
<b>M</b>	2589
<b>R</b>	0

**Calculation of assessable contributions**

plus No-TFN-quoted contributions

**R3**

GROSS INCOME

Exempt current pension income

TOTAL ASSESSABLE INCOME

<b>W</b>	77249	<input type="checkbox"/>
<b>Y</b>	77248	<input type="checkbox"/>
<b>V</b>	1	<input type="checkbox"/>

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

	Deductions	Non-deductible expenses
SMSF auditor fee	<b>H1</b> <input type="text"/>	<b>H2</b> <input type="text" value="1100"/>
Management and administration expenses	<b>J1</b> <input type="text" value="1"/>	<b>J2</b> <input type="text" value="2274"/>
TOTAL DEDUCTIONS (A1 to M1)	<b>N</b> <input type="text" value="1"/>	
TOTAL NON-DEDUCTIBLE EXPENSES (A2 to L2)		<b>Y</b> <input type="text" value="3374"/>
TOTAL SMSF EXPENSES (N + Y)	<b>Z</b> <input type="text" value="3375"/>	
TOTAL INCOME OR LOSS (Total assessable income less deductions)	<b>O</b> <input type="text" value="0"/>	<input type="checkbox"/>

Sensitive (when completed)

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

		Taxable income	<b>A</b>	0.00
		Tax on taxable income	<b>T1</b>	0.00
		Tax on no-TFN-quoted contributions	<b>J</b>	0.00
Foreign inc. tax offsets	<b>C1</b>			0.00
Rebates and tax offsets	<b>C2</b>			
		<b>Gross tax</b>	<b>B</b>	0.00
		Non-refundable non-c/f tax offsets (C1 + C2)	<b>C</b>	0.00
ESVCLP tax offset	<b>D1</b>			
ESVCLP tax offset c/f from previous year	<b>D2</b>			
ESIC tax offset	<b>D3</b>			
ESIC tax offset c/f from previous year	<b>D4</b>			
		<b>Non-refundable c/f tax offsets (D1+D2+D3+D4)</b>	<b>D</b>	
		<b>SUBTOTAL 1</b>	<b>T2</b>	0.00
		<b>SUBTOTAL 2</b>	<b>T3</b>	
Complying fund's franking credits tax offset	<b>E1</b>	13506.67		
No-TFN tax offset	<b>E2</b>			
NRAS tax offset	<b>E3</b>			
Exploration cr. tax offset	<b>E4</b>			
<i>Credit:</i>				
Int. on early payments	<b>H1</b>			
Foreign res. w/holding (excl. capital gains)	<b>H2</b>			
ABN/TFN not quoted	<b>H3</b>			
TFN w/held from closely held trusts	<b>H5</b>			
Int. on no-TFN tax offset	<b>H6</b>			
Credit for foreign res. capital gains w/holding	<b>H8</b>			
		<b>Refundable tax offsets (E1 + E2 + E3 + E4)</b>	<b>E</b>	13506.67
		<b>TAX PAYABLE</b>	<b>T5</b>	0.00
		Section 102AAM int. charge	<b>G</b>	
		<b>Eligible credits (H1 + H2 + H3 + H5 + H6 + H8)</b>	<b>H</b>	
		Tax offset refunds	<b>I</b>	13506.67
		PAYG installments raised	<b>K</b>	
		Supervisory levy	<b>L</b>	259.00
		Supervisory levy adj. for wound up funds	<b>M</b>	
		Supervisory levy adj. for new funds	<b>N</b>	
		<b>TOTAL AMOUNT REFUNDABLE (T5 + G - H - I - K + L - M + N)</b>	<b>S</b>	13247.67

**Section E: Losses**  
**14 Losses information**

Losses carried forward to later income years **U** 259

**Section F: Member information**

**MEMBER NUMBER: 1**

Title	<input type="text" value="MR"/>	Account status	<input type="text" value="O"/>
First name	<input type="text" value="KIM"/>		
Other names	<input type="text" value="ROBERT"/>		
Surname	<input type="text" value="GUTHRIE"/>		
Suffix	<input type="text"/>		
Member's TFN	<input type="text" value="624 788 109"/>	Date of birth	<input type="text" value="14/08/1952"/>

See the Privacy note in the Declaration

<b>OPENING ACCOUNT BALANCE</b>	<input type="text" value="1096122.00"/>
<b>TOTAL CONTRIBUTIONS</b> (Sum of labels A to M)	<b>N</b> <input type="text" value="0.00"/>

**Other transactions**

Allocated earnings or losses	<b>O</b> <input type="text" value="203107.00"/>	/	<input type="text"/>
Income stream payment	<b>R2</b> <input type="text" value="130000.00"/>	M	<input type="text"/>
Accumulation phase account balance	<b>S1</b> <input type="text" value="0.00"/>		
Retirement phase account bal. - Non CDBIS	<b>S2</b> <input type="text" value="1169230.00"/>		
Retirement phase account balance - CDBIS	<b>S3</b> <input type="text" value="0.00"/>		
TRIS Count	<input type="text" value="0"/>		
<b>CLOSING ACCOUNT BALANCE</b>	<b>S</b> <input type="text" value="1169230.00"/>		

**MEMBER NUMBER: 2**

Title	<input type="text" value="MRS"/>	Account status	<input type="text" value="O"/>
First name	<input type="text" value="JANINE"/>		
Other names	<input type="text" value="SUSAN"/>		
Surname	<input type="text" value="GUTHRIE"/>		
Suffix	<input type="text"/>		
Member's TFN	<input type="text" value="628 253 995"/>	Date of birth	<input type="text" value="11/05/1956"/>

See the Privacy note in the Declaration

<b>OPENING ACCOUNT BALANCE</b>	<input type="text" value="561160.00"/>
<b>TOTAL CONTRIBUTIONS</b> (Sum of labels A to M)	<b>N</b> <input type="text" value="0.00"/>

**Other transactions**

Allocated earnings or losses	<b>O</b> <input type="text" value="103972.00"/>	/	<input type="text"/>
Income stream payment	<b>R2</b> <input type="text" value="70000.00"/>	M	<input type="text"/>
Accumulation phase account balance	<b>S1</b> <input type="text" value="0.00"/>		
Retirement phase account bal. - Non CDBIS	<b>S2</b> <input type="text" value="595132.00"/>		
Retirement phase account balance - CDBIS	<b>S3</b> <input type="text" value="0.00"/>		
TRIS Count	<input type="text" value="0"/>		
<b>CLOSING ACCOUNT BALANCE</b>	<b>S</b> <input type="text" value="595132.00"/>		

**Section H: Assets and liabilities**

**15 ASSETS**

15a Australian managed investments

Listed trusts	<b>A</b> <input type="text" value="86942"/>
---------------	---

**Sensitive** (when completed)

15b Australian direct investments

**Limited Recourse Borrowing Arrangements**

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"/>
Property count	<b>J7</b>	<input type="text"/>

Cash and term deposits	<b>E</b>	<input type="text" value="296132"/>
Debt securities	<b>F</b>	<input type="text"/>
Loans	<b>G</b>	<input type="text"/>
Listed shares	<b>H</b>	<input type="text" value="1367675"/>
Unlisted shares	<b>I</b>	<input type="text"/>
Limited recourse borrowing arrangements (J1 to J6)	<b>J</b>	<input type="text"/>
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="13613"/>

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS**  
(sum of labels A to T)

**U**

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	<b>V1</b>	<input type="text"/>
Permissible temporary borrowings	<b>V2</b>	<input type="text"/>
Other borrowings	<b>V3</b>	<input type="text"/>

Borrowings	<b>V</b>	<input type="text"/>
Total member closing account balances	<b>W</b>	<input type="text" value="1764362"/>
Reserve accounts	<b>X</b>	<input type="text"/>
Other liabilities	<b>Y</b>	<input type="text"/>
<b>TOTAL LIABILITIES</b>	<b>Z</b>	<input type="text" value="1764362"/>

**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](http://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

MR

Family name and suffix

GUTHRIE

Given and other names

KIM ROBERT

Phone number

08 92502144

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

J

0

**TAX AGENT'S DECLARATION:**

We declare that the Self-managed superannuation fund annual return 2021 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

MR

Family name and suffix

CARTER

Given and other names

LINDSAY RAYMOND

Tax agent's practice

CARTER WOODGATE

Tax agent's phone

08 9250 2144

Reference number

GUTHRIE05

Tax agent number

64104000

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

**Sensitive** (when completed)



KR &amp; JS GUTHRIE SUPERANNUATION FUND

Client ref

GUTHRIE05

File no 876 563 516

ABN 81 479 159 415

**1. Current year capital gains and capital losses**

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	<b>A</b> 30659	<b>K</b> 3013
<b>Total current year capital gains</b>	<b>J</b> 30659	

**2. Capital losses**

<b>Total current year capital losses</b>	<b>A</b> 3013
Total current year capital losses applied	<b>B</b> 3013
<b>Total capital losses applied</b>	<b>E</b> 3013

**4. CGT discount**

Total CGT discount applied	<b>A</b> 9215
----------------------------	---------------

**6. Net capital gain**

Net capital gain	<b>A</b> 18431
------------------	----------------

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

---

**Part A** - Losses carried forward to the 2021-2022 income year -excludes film losses

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

Year of loss

2019-2020

Total

<b>C</b>	259
<b>U</b>	259

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

---

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