

The 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 require the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner of a beneficiary or entity in our records. It is not an offence to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

taxation law authorise 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 [www.austlii.gov.au/au/other/australian\\_business\\_register/](http://www.austlii.gov.au/au/other/australian_business_register/)

**The Australian Business Register:** The Commissioner of Taxation, 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 (ABR) website ([www.abr.gov.au/](http://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 taxation liability from your nominated account.

Name of partnership, trust, fund or entity: **PJ'S SUPERANNUATION FUND**  
 Tax file number: **769 867 420** Year: **2018**

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, please call 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: *[Signature]* Date:

**PART B Electronic funds transfer consent**

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: **PJ'S SUPERANNUATION FUND**

I authorise the refund to be deposited directly into the specified account.

Signature: *[Signature]* Date:

**Accountant Copy**

**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) **769 867 420**

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) **PJ'S SUPERANNUATION FUND**

3 Australian business number (ABN) **29 060 974 109**

4 Current postal address  
**127 Ellenbrook Drive**  
**THE VINES** WA 6069

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

6 SMSF auditor	Title	Family name	First given name	Other given names	SMSF Auditor Number	Auditor's phone number	Use Agent address details?	Postal address
MC		SALMON	LUKE		100 036 539	04 07331686	<input type="checkbox"/>	Launceston TAS 7250

Date audit was completed **A 20/09/2018**

Was Part B of the audit report qualified? **B N**

If the audit report was qualified, have the reported compliance issues been rectified? **C**

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

**B Financial institution details for tax refunds only**  
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 (must be six digits)  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 to communicate with your fund about ATO super payments.

**8 Status of SMSF** Australian superannuation fund  **A**  **Y** Fund benefit structure  **B**  **A** Code  
 Does the fund meet the requirements of the Government's Super Co-contribution and Low Income Super Contribution?  **C**  **Y**

**9 Was the fund wound up during the income year?**  **N**  **Y**  
 If yes, provide the date on which the fund was wound up  Day  Month  Year  
 Have all tax lodgment 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?  **N**  **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.  
 If No, Go to Section B: Income

If 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**  **Y**  
 Did the fund have any other income that was assessable?  **E**  **Y**  
 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**  **N** 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  
 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**

Australian franking credits from a New Zealand company  **E**

Gross payments where ABN not quoted from partnerships  **F**

Unfranked dividend amount  **J**

Franked dividend amount  **K**

Dividend franking credit  **L**

Gross trust distributions  **M**

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

**Calculation of assessable contributions**  
 Assessable employer contributions  **R1**  
 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 FST  **R6**

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

Net non-arm's length private company dividends  **U1**

Net non-arm's length trust distributions  **U2**

Net other non-arm's length income  **U3**

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

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

Exempt current pension income  **Y**

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

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

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

**2 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	
A1	Interest expenses within Australia	A2	
B1	Interest expenses overseas	B2	
D1	Capital works expenditure	D2	
E1	Decline in value of depreciating assets	E2	
F1	Insurance premiums - members	F2	
G1	Death benefit increase		
H1	SMSF auditor fee	H2	
I1	Investment expenses	I2	
J1	Management and administration expenses	J2	
U1	Forestry managed investment scheme expenses	U2	
L1	Other amounts	L2	
M1	Tax losses deducted		
N	TOTAL DEDUCTIONS (Total A1 to M1)	Y	TOTAL NON-DEDUCTIBLE EXPENSES (Total A2 to L2)
	6,153		0

#FAXABLE INCOME OR LOSS  
O 23,246  
(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

TOTAL SMSF EXPENSES  
Z 6,153  
(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.

**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	23,246
(an amount must be included even if it is zero)		
#Tax on taxable income	T1	3,486.94
(an amount must be included even if it is zero)		
#Tax on no-TFN-quoted contributions	J	0.00
(an amount must be included even if it is zero)		
Gross tax	B	3,486.94
(T1 plus J)		

C1	Foreign income tax offset	
C2	Rolled and tax offsets	
C	Non-refundable non-carry forward tax offsets	0.00
	(C1 plus C2)	
T2	SUBTOTAL 1	3,486.94
	(B less C - cannot be less than zero)	

D1	Early stage venture capital limited partnership tax offset	
D2	Early stage venture capital limited partnership tax offset carried forward from previous year	
D3	Early stage investor tax offset	
D4	Early stage investor tax offset carried forward from previous year	
D	Non-refundable carry forward tax offsets	0.00
	(D1 plus D2 plus D3 plus D4)	
T3	SUBTOTAL 2	3,486.94
	(T2 less D - cannot be less than zero)	

E1	Companying fund's franking credits tax offset	2,720.18
E2	NSRF tax offset	
E3	National rental affordability scheme tax offset	
E4	Employment credit tax offset	
E	Refundable tax offsets	2,720.18
	(E1 plus E2 plus E3 plus E4)	

#TAX PAYABLE T5 766.76  
(T3 less E - cannot be less than zero)

Section 102AAM interest charge  
G

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**  0.00  
(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

#Tax offset refunds (unused amount from label E - amount must be included even if it is zero)

**I**  0.00

PAYG instalments raised

**K**

Supervisory levy

**L**  259.00

Supervisory levy adjustment for wound up funds

**M**

Supervisory levy adjustment for raw funds

**N**

Total amount of tax payable **S**  1,025.76  
(T5 plus G less H less I less K plus L 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 2018.

Net capital losses brought forward from prior years

Net capital losses carried forward to later income years

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

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

Non-Collectables

Collectables

Sensitive (when completed)

**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 **MRS** Family name **SMITH** Member Number  **1**

First given name **JUDY** Account status  **O**  **C** Case

Other given names **ANNE**

Date of birth **09/02/1958** If deceased date of death

**Contributions**

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE  44,298.08

Employer contributions **A**  1,874.14

ABN of principal employer **AT**

Personal contributions **B**  1,000.00

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 and Low Income Super Contributions **M**  803.55

Any other contributions (including Super Co-contributions and Low Income Super Contributions) **T**

Other transactions **N**  3,677.69

Accumulation phase account balance **S1**  1,534.50

Retirement phase account balance **S2**

Retirement phase account balance **S3**

TRIS Count

CLOSING ACCOUNT BALANCE **S**  46,441.27  
S1 plus S2 plus S3

Allocated earnings or losses **O**

Inward rollovers and transfers **P**

Outward rollovers and transfers **Q**

Lump Sum payment **R1**

Income stream payment **R2**

Accumulation phase value **X1**

Retirement phase value **X2**

Sensitive (when completed)

Title **MR** See the Privacy note in the Declaration.  
 Member/TFN **525 817 527** Member Number **2**  
 Family name **SMITH** Account status  Case   
 First given name **PHILIP**  
 Other given names **ROY**

Date of birth **29/12/1957** If deceased, date of death

Contributions  
 Refer to instructions for completing these labels.  
 OPENING ACCOUNT BALANCE **592,578.38**

Employer contributions **A** **5,296.41**  
 ABN of principal employer **A1**  
 Personal contributions **B** **54.00**  
 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 LSI Income Super Contributions) **M**

Other transactions

Accumulation phase account balance **S1**  
 Retirement phase account balance - Non-COBIS **S2**  
 Retirement phase account balance - COBIS **S3**  
 TRIS Count

Allocated earnings or losses **O** **5,562.40**  
 Inward rollovers and transfers **P**  
 Outward rollovers and transfers **Q**  
 Lump Sum payment **R1**  
 Income stream payment **R2**  
 TOTAL CONTRIBUTIONS **N** **5,350.41**  
 CLOSING ACCOUNT BALANCE **S** **603,491.19**  
 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**

Sensitive (when completed)

15b Australian direct investments

Cash and term deposits **E** **525,880**  
 Debt securities **F**  
 Loans **G**  
 Listed shares **H** **126,270**  
 Unlisted shares **I**  
 Limited recourse borrowing arrangements **J** **0**  
 Non-residential real property **K**  
 Residential real property **L**  
 Collectables and personal use assets **M**  
 Other assets **O**  
 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 (Sum of labels A to T) **U** **652,150**

15c Overseas direct investments

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

15e Limited recourse borrowing arrangements

If the fund had an LRA with the LRBA borrowings from a licensed financial institution?  **A** Part Y for yes or N for no  
 Did the members or related parties of the fund use personal guarantees or other security for the LRA?  **B** Part Y for yes or N for no

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements **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)

Reserve accounts **W** **649,932**  
 Other liabilities **X**  
**Y** **2,218**  
 TOTAL LIABILITIES **Z** **652,150**

Sensitive (when completed)

Section I: Taxation of financial arrangements (TOFA)

Total TOFA gains	<b>H</b>	
Total TOFA losses	<b>I</b>	

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 in the election (for example, for the 2017-18 income year, write 2018).

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 2018.

**A**  **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 2018 for each election. If revoking an interposed entity election, print R, and complete and attach the Interposed entity election or revocation 2018.

**C**  **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 TFNs 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.

**TRUSTEES OR DIRECTORS 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 payments to the nominated bank account (if applicable).  
Authorised trustee's, director's or public officer's signature

\_\_\_\_\_ Date **Day** **Month** **Year**  
 \_\_\_\_\_ **20/09/2018**

Preferred trustee or director contact details:

Title	MR		
Family name	SMITH		
First given name	PHILLIP		
Other given names			
Area code	08	Number	92742844
Phone number			
Email address			
Non-individual trustee name (if applicable)			
ABN of non-individual trustee			

Time taken to prepare and complete this annual return **HIS**

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, **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 **X** Date **Day** **Month** **Year**  
 \_\_\_\_\_ **20/09/2018**

Family name **ADVODI**

First given name **SUNITL**

Other given names \_\_\_\_\_

Tax agent's practice **ESSAY BUSINESS SERVICES PTY LTD**

Tax agent's phone number **08** **92742844**

Tax agent number **76696008** Reference number **PJSU001**