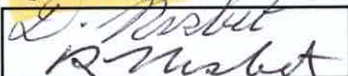


Signature as prescribed in tax return



# Self-managed superannuation fund annual return 2020

## 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 2020* (NAT 71287).

- 1 The *Self-managed superannuation fund annual return instructions 2020* (NAT 71606) (the instructions) can assist you to complete this annual return.
- 2 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 (NAT 3036).

## To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S M I T H S T

- Place  in ALL applicable boxes.

### 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)**

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

- 1 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 **Australian business number (ABN)** (if applicable)

4 **Current postal address**

Suburb/town

State/territory

Postcode

5 **Annual return status**

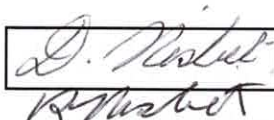
Is this an amendment to the SMSF's 2020 return?

A No  Yes

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

B No  Yes

Signature as prescribed in tax return



Tax File Number 97258428

**6 SMSF auditor**

Auditor's name

Title: Mr  Mrs  Miss  Ms  Other 

Family name

Boys

First given name

Other given names

Anthony

William

SMSF Auditor Number

Auditor's phone number

100014140

0410712708

Postal address

Box 3376

Suburb/town

State/territory

Postcode

Rundle Mall

SA

5000

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 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 182222

Fund account number 117034330

Fund account name

Diro Superannuation Fund

I would like my tax refunds made to this account.  Go to C.**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 Account number Account name **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.

AUSPOSTSMSF

Signature as prescribed in tax return

Tax File Number **97258428**

- 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-contribution and Low Income Super Amounts? **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  /  /  Have all tax lodgment and payment obligations been met? No  Yes

**10 Exempt current pension income**

Did the fund pay retirement phase superannuation income stream benefits 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 quoted contributions. 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.

Signature as prescribed in tax return

*R. Mabel*  
R Mabel

Tax File Number 97258428

**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** No  Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2020*.

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

Code

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

Signature as prescribed in tax return

*D. Mober*  
*R. Mober*

Tax File Number **97258428**

**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	<b>A1</b> \$ <input type="text"/>	<b>A2</b> \$ <input type="text"/>	
Interest expenses overseas	<b>B1</b> \$ <input type="text"/>	<b>B2</b> \$ <input type="text"/>	
Capital works expenditure	<b>D1</b> \$ <input type="text"/>	<b>D2</b> \$ <input type="text"/>	
Decline in value of depreciating assets	<b>E1</b> \$ <input type="text"/>	<b>E2</b> \$ <input type="text"/>	
Insurance premiums – members	<b>F1</b> \$ <input type="text"/>	<b>F2</b> \$ <input type="text"/>	
SMSF auditor fee	<b>H1</b> \$ <input type="text"/>	<b>H2</b> \$ <input type="text"/>	
Investment expenses	<b>I1</b> \$ <input type="text" value="1,915"/>	<b>I2</b> \$ <input type="text" value="3,018"/>	
Management and administration expenses	<b>J1</b> \$ <input type="text" value="2,440"/>	<b>J2</b> \$ <input type="text" value="3,027"/>	
Forestry managed investment scheme expense	<b>U1</b> \$ <input type="text"/>	<b>U2</b> \$ <input type="text"/>	
Other amounts	<b>L1</b> \$ <input type="text"/>	<b>L2</b> \$ <input type="text"/>	<input type="checkbox"/> Code
Tax losses deducted	<b>M1</b> \$ <input type="text"/>		<input type="checkbox"/> Code

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

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

**\*TAXABLE INCOME OR LOSS** Loss   
**O** \$   
**(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)**

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

\*This is a mandatory label.

Signature as prescribed in tax return

*J. Rabbit*

Tax File Number **97258428**

**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 2020* on how to complete the calculation statement.

*Taxable income	<b>A</b>	\$	<input type="text" value="34,137"/>
<i>(an amount must be included even if it is zero)</i>			
*Tax on taxable income	<b>T1</b>	\$	<input type="text" value="5,120.55"/>
<i>(an amount must be included even if it is zero)</i>			
*Tax on no-TFN-quoted contributions	<b>J</b>	\$	<input type="text" value="0.00"/>
<i>(an amount must be included even if it is zero)</i>			

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

Foreign income tax offset	<b>C1</b>	\$	<input type="text" value="9.59"/>
Rebates and tax offsets	<b>C2</b>	\$	<input type="text"/>
Non-refundable non-carry forward tax offsets			
			<b>C</b> \$ <input type="text" value="9.59"/>
<i>(C1 plus C2)</i>			

**SUBTOTAL 1**

**T2** \$   
*(B less C - cannot be less than zero)*

Early stage venture capital limited partnership tax offset	<b>D1</b>	\$	<input type="text" value="0.00"/>
Early stage venture capital limited partnership tax offset carried forward from previous year	<b>D2</b>	\$	<input type="text" value="0.00"/>
Early stage investor tax offset	<b>D3</b>	\$	<input type="text" value="0.00"/>
Early stage investor tax offset carried forward from previous year	<b>D4</b>	\$	<input type="text" value="0.00"/>
Non-refundable carry forward tax offsets			
			<b>D</b> \$ <input type="text" value="0.00"/>
<i>(D1 plus D2 plus D3 plus D4)</i>			

**SUBTOTAL 2**

**T3** \$   
*(T2 less D - cannot be less than zero)*

Complying fund's franking credits tax offset	<b>E1</b>	\$	<input type="text" value="17,091.91"/>
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" value="0.00"/>
Refundable tax offsets			
			<b>E</b> \$ <input type="text" value="17,091.91"/>
<i>(E1 plus E2 plus E3 plus E4)</i>			

**\*TAX PAYABLE T5** \$   
*(T3 less E - cannot be less than zero)*

Section 102AAM interest charge

**G** \$

Signature as prescribed in tax return

*[Handwritten Signature]*

Tax File Number **97258428**

<b>H1 \$</b>	Credit for interest on early payments – amount of interest	<input type="text"/>
<b>H2 \$</b>	Credit for tax withheld – foreign resident withholding (excluding capital gains)	<input type="text"/>
<b>H3 \$</b>	Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<input type="text"/>
<b>H5 \$</b>	Credit for TFN amounts withheld from payments from closely held trusts	<input type="text" value="0.00"/>
<b>H6 \$</b>	Credit for interest on no-TFN tax offset	<input type="text"/>
<b>H8 \$</b>	Credit for foreign resident capital gains withholding amounts	<input type="text" value="0.00"/>
<b>Eligible credits</b>		<b>H \$</b> <input type="text" value=""/>
		<i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

<b>*Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I \$</b> <input type="text" value="11,980.95"/>
	<i>(unused amount from label E – an amount must be included even if it is zero)</i>

PAYG instalments raised

**K \$**

Supervisory levy

**L \$**

Supervisory levy adjustment for wound up funds

**M \$**

Supervisory levy adjustment for new funds

**N \$**

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b> <input type="text" value="-11,721.95"/>
	<i>(T5 plus G less H less I less K plus L less M plus N)</i>

\*This is a mandatory label.

**Section E: Losses**

**14 Losses**

**!** If total loss is greater than \$100,000, complete and attach a *Losses schedule 2020*.

Tax losses carried forward to later income years	<b>U \$</b> <input type="text"/>
Net capital losses carried forward to later income years	<b>V \$</b> <input type="text" value="8,878"/>

Signature as prescribed in tax return

*R. Nisbet*  
R. Nisbet

Tax File Number **97258428**

**Section F: Member information**

**MEMBER 1**

Title: Mr  Mrs  Miss  Ms  Other

Family name

**Nisbet**

First given name

**Robert**

Other given names

Member's TFN

See the Privacy note in the Declaration.

**123869366**

Date of birth

**09/07/1936**

**Contributions**

OPENING ACCOUNT BALANCE \$ **1,198,514.07**

**!** 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 Day / Month / Year

**H1**  /  /

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 Amounts)

**M** \$

**TOTAL CONTRIBUTIONS N** \$

(Sum of labels **A** to **M**)

**Other transactions**

**S1** \$ Accumulation phase account balance **440,638.86**

**S2** \$ Retirement phase account balance - Non CDBIS **650,780.29**

**S3** \$ Retirement phase account balance - CDBIS **0.00**

**0** TRIS Count

Allocated earnings or losses

**O** \$ **57,944.92**

Loss **L**

Inward rollovers and transfers

**P** \$

Outward rollovers and transfers

**Q** \$

Lump Sum payments

**R1** \$

Code

Income stream payments

**R2** \$ **49,150.00**

Code **M**

**CLOSING ACCOUNT BALANCE S** \$ **1,091,419.15**

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$



Signature as prescribed in tax return

*D. Nisbet*  
*R Nisbet*

Tax File Number **97258428**

**MEMBER 2**

Title: Mr  Mrs  Miss  Ms  Other

Family name **Nisbet**

First given name **Dian** Other given names

Member's TFN **122287256** Date of birth **25/10/1935**

See the Privacy note in the Declaration.

**Contributions** OPENING ACCOUNT BALANCE \$ **1,223,358.13**

**1** 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 Day / Month / Year

**H1**

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 Amounts)

**M** \$

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

**Other transactions**

Allocated earnings or losses **O** \$ **57,795.93**

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$ **49,150.00**

Accumulation phase account balance **S1** \$ **440,629.85**

Retirement phase account balance - Non CDBIS **S2** \$ **675,782.35**

Retirement phase account balance - CDBIS **S3** \$ **0.00**

**0** TRIS Count

**CLOSING ACCOUNT BALANCE S** \$ **1,116,412.20**  
(**S1** plus **S2** plus **S3**)

Loss **L**

Code

Code **M**

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

**Sensitive** (when completed)

Signature as prescribed in tax return

*D. Probert*  
*R. Probert*

Tax File Number 97258428

**MEMBER 3**

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

**Contributions**

OPENING ACCOUNT BALANCE \$

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

Day

Month

Year

**H1**

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 Amounts)

**M** \$

**TOTAL CONTRIBUTIONS N** \$

(Sum of labels A to M)

**Other transactions**

Accumulation phase account balance

**S1** \$

Retirement phase account balance - Non CDBIS

**S2** \$

Retirement phase account balance - CDBIS

**S3** \$

TRIS Count

Allocated earnings or losses

**O** \$

Inward rollovers and transfers

**P** \$

Outward rollovers and transfers

**Q** \$

Lump Sum payments

**R1** \$

Income stream payments

**R2** \$

Loss

Code

Code

**CLOSING ACCOUNT BALANCE S** \$

(S1 plus S2 plus S3)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

Signature as prescribed in tax return

*D. Nisbet*  
*R. Nisbet*

Tax File Number **97258428**

**MEMBER 4**

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

Date of birth

**Contributions**

OPENING ACCOUNT BALANCE \$

**1** 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 Day / Month / Year

**H1**

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 Amounts)

**M** \$

**TOTAL CONTRIBUTIONS N** \$

(Sum of labels **A** to **M**)

**Other transactions**

Accumulation phase account balance  
**S1** \$

Retirement phase account balance - Non CDBIS  
**S2** \$

Retirement phase account balance - CDBIS  
**S3** \$

TRIS Count

Allocated earnings or losses

**O** \$

Inward rollovers and transfers

**P** \$

Outward rollovers and transfers

**Q** \$

Lump Sum payments

**R1** \$

Income stream payments

**R2** \$

Loss

Code

Code

**CLOSING ACCOUNT BALANCE S** \$

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

**Sensitive** (when completed)

Signature as prescribed in tax return *R. M. M. M. M.*

Tax File Number 97258428

Section G: Supplementary member information

MEMBER 5

Title: Mr Mrs Miss Ms Other

Account status

Code

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

If deceased, date of death

Day / Month / Year

Contributions

OPENING ACCOUNT BALANCE \$

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

Day / Month / Year

H1

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 Amounts)

M \$

TOTAL CONTRIBUTIONS N \$

(Sum of labels A to M)

Other transactions

S1 \$ Accumulation phase account balance

S2 \$ Retirement phase account balance - Non CDBIS

S3 \$ Retirement phase account balance - CDBIS

TRIS Count

Allocated earnings or losses

O \$

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Income stream payments

R2 \$

Loss

Code

Code

CLOSING ACCOUNT BALANCE S \$

(S1 plus S2 plus S3)

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse borrowing arrangement amount Y \$

Signature as prescribed in tax return

*[Handwritten Signature]*

Tax File Number **97258428**

**MEMBER 6**

Title: Mr  Mrs  Miss  Ms  Other

Account status

Code

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

If deceased, date of death

Day / Month / Year

**Contributions**

OPENING ACCOUNT BALANCE \$

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 Day / Month / Year

**H1**

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 Amounts)

**M** \$

**TOTAL CONTRIBUTIONS N** \$

(Sum of labels A to M)

**Other transactions**

Accumulation phase account balance **S1** \$

Retirement phase account balance - Non CDBIS **S2** \$

Retirement phase account balance - CDBIS **S3** \$

TRIS Count

Allocated earnings or losses

**O** \$

Inward rollovers and transfers

**P** \$

Outward rollovers and transfers

**Q** \$

Lump Sum payments

**R1** \$

Income stream payments

**R2** \$

**CLOSING ACCOUNT BALANCE S** \$

(S1 plus S2 plus S3)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

**Sensitive** (when completed)

Signature as prescribed in tax return

*[Handwritten Signature]*

Tax File Number **97258428**

**MEMBER 7**

Title: Mr  Mrs  Miss  Ms  Other

Account status  Code

Family name

First given name  Other given names

Member's TFN  
See the Privacy note in the Declaration.

Date of birth

If deceased, date of death  
Day / Month / Year  
 /  /

**Contributions**

OPENING ACCOUNT BALANCE \$

**!** 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 Day / Month / Year  
**H1**  /  /

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 Amounts)  
**M** \$

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

**Other transactions**

Accumulation phase account balance  
**S1** \$

Retirement phase account balance - Non CDBIS  
**S2** \$

Retirement phase account balance - CDBIS  
**S3** \$

TRIS Count

Allocated earnings or losses  
**O** \$

Inward rollovers and transfers  
**P** \$

Outward rollovers and transfers  
**Q** \$

Lump Sum payments  
**R1** \$

Income stream payments  
**R2** \$

Loss

Code

Code

**CLOSING ACCOUNT BALANCE S** \$   
(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

Signature as prescribed in tax return

*R. Mahab*

Tax File Number 97258428

MEMBER 8

Title: Mr  Mrs  Miss  Ms  Other

Account status  Code

Family name

First given name Other given names

Member's TFN See the Privacy note in the Declaration.

Date of birth

If deceased, date of death Day / Month / Year

Contributions

OPENING ACCOUNT BALANCE \$

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 Day / Month / Year

H1

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 Amounts)

M \$

TOTAL CONTRIBUTIONS N \$

(Sum of labels A to M)

Other transactions

Accumulation phase account balance S1 \$

Retirement phase account balance - Non CDBIS S2 \$

Retirement phase account balance - CDBIS S3 \$

TRIS Count

Allocated earnings or losses O \$

Inward rollovers and transfers P \$

Outward rollovers and transfers Q \$

Lump Sum payments R1 \$

Income stream payments R2 \$

CLOSING ACCOUNT BALANCE S \$

(S1 plus S2 plus S3)

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse borrowing arrangement amount Y \$

Sensitive (when completed)

Signature as prescribed in tax return

*[Handwritten Signature]*

Tax File Number **97258428**

**Section H: Assets and liabilities**

**15 ASSETS**

**15a Australian managed investments**

Listed trusts **A** \$

Unlisted trusts **B** \$

Insurance policy **C** \$

Other managed investments **D** \$

**15b Australian direct investments**

Cash and term deposits **E** \$

**Limited recourse borrowing arrangements**

Australian residential real property

**J1** \$

Australian non-residential real property

**J2** \$

Overseas real property

**J3** \$

Australian shares

**J4** \$

Overseas shares

**J5** \$

Other

**J6** \$

Property count

**J7**

Debt securities **F** \$

Loans **G** \$

Listed shares **H** \$

Unlisted shares **I** \$

Limited recourse borrowing arrangements **J** \$

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

Residential real property **L** \$

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

Other assets **O** \$

**15c Other investments**

Crypto-Currency **N** \$

**15d 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 U** \$   
(Sum of labels **A** to **T**)

**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** No

Yes

\$



Signature as prescribed in tax return

*R. M. M. M.*  
*R. M. M. M.*

Tax File Number **97258428**

**15f Limited recourse borrowing arrangements**

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?

**A** No  Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA?

**B** No  Yes

**16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements  
**V1** \$

Permissible temporary borrowings  
**V2** \$

Other borrowings  
**V3** \$

Borrowings **V** \$

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

Reserve accounts **X** \$

Other liabilities **Y** \$

**TOTAL LIABILITIES Z** \$

**Section I: Taxation of financial arrangements**

**17 Taxation of financial arrangements (TOFA)**

Total TOFA gains **H** \$

Total TOFA losses **I** \$

**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 2019-20 income year, write **2020**).

**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 2020*.

**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 2020* for each election.

**C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2020*.

**D**

Signature as prescribed in tax return

*R Nisbet*  
R Nisbet

Tax File Number 97258428

100017996MS

### 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](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

[Signature box]

Date [Day] / [Month] / [Year]

**Preferred trustee or director contact details:**

Title: Mr  Mrs  Miss  Ms  Other

Family name

Nisbet

First given name  
Robert

Other given names

Phone number 07 55646884

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return [ ] Hrs

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 2020 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

[Signature box]

Date [Day] / [Month] / [Year]

**Tax agent's contact details**

Title: Mr  Mrs  Miss  Ms  Other

Family name

Ibanez

First given name  
Reynaldo

Other given names

Tax agent's practice  
Accrual Accounting and Taxation

Tax agent's phone number  
07 55646884

Reference number  
DIROSUPE0151

Tax agent number  
79652015

## Capital gains tax (CGT) schedule

# 2020

**When completing this form**

- Print clearly, using a black or dark blue pen only.
- Use BLOCK LETTERS and print one character in each box.

S	M	/	T	H		S	T												
---	---	---	---	---	--	---	---	--	--	--	--	--	--	--	--	--	--	--	--

- Do not use correction fluid or covering stickers.
- Sign next to any corrections with your **full signature** (not initials).

*R. Nesbitt*

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2020* available on our website at [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

**Tax file number (TFN)**

**1** We are authorised by law to request your TFN. You do not have to quote your TFN. However, if you don't it could increase the chance of delay or error in processing your form.

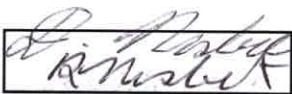
**Australian business number (ABN)**

**Taxpayer's name**

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

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	<b>A</b> \$ <input type="text"/>	<b>K</b> \$ <input type="text" value="9,251"/>
Other shares	<b>B</b> \$ <input type="text"/>	<b>L</b> \$ <input type="text"/>
Units in unit trusts listed on an Australian securities exchange	<b>C</b> \$ <input type="text"/>	<b>M</b> \$ <input type="text"/>
Other units	<b>D</b> \$ <input type="text"/>	<b>N</b> \$ <input type="text"/>
Real estate situated in Australia	<b>E</b> \$ <input type="text"/>	<b>O</b> \$ <input type="text"/>
Other real estate	<b>F</b> \$ <input type="text"/>	<b>P</b> \$ <input type="text"/>
Amount of capital gains from a trust (including a managed fund)	<b>G</b> \$ <input type="text" value="372"/>	<b>Q</b> \$ <input type="text"/>
Collectables	<b>H</b> \$ <input type="text"/>	<b>R</b> \$ <input type="text"/>
Other CGT assets and any other CGT events	<b>I</b> \$ <input type="text"/>	
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	<b>S</b> \$ <input type="text" value="0"/>	
<b>Total current year capital gains</b>	<b>J</b> \$ <input type="text" value="372"/>	

Add the amounts at labels **K** to **R** and write the total in item **2** label **A** – **Total current year capital losses**.

Signature as prescribed in tax return  Tax File Number

**2 Capital losses**

Total current year capital losses **A** \$

Total current year capital losses applied **B** \$

Total prior year net capital losses applied **C** \$

Total capital losses transferred in applied (only for transfers involving a foreign bank branch or permanent establishment of a foreign financial entity) **D** \$

Total capital losses applied **E** \$

Add amounts at B, C and D.

**3 Unapplied net capital losses carried forward**

Net capital losses from collectables carried forward to later income years **A** \$

Other net capital losses carried forward to later income years **B** \$

Add amounts at A and B and transfer the total to label V – Net capital losses carried forward to later income years on your tax return.

**4 CGT discount**

Total CGT discount applied **A** \$

**5 CGT concessions for small business**

Small business active asset reduction **A** \$

Small business retirement exemption **B** \$

Small business rollover **C** \$

Total small business concessions applied **D** \$

**6 Net capital gain**

Net capital gain **A** \$

1J less 2E less 4A less 5D (cannot be less than zero). Transfer the amount at A to label A – Net capital gain on your tax return.

Signature as prescribed in tax return

*R. M. M. M. M. M.*  
*R. M. M. M. M. M.*

Tax File Number

97258428

**7 Earnout arrangements**

Are you a party to an earnout arrangement? **A** Yes, as a buyer  Yes, as a seller  No   
(Print  in the appropriate box.)

**!** If you are a party to more than one earnout arrangement, copy and attach a separate sheet to this schedule providing the details requested here for each additional earnout arrangement.

How many years does the earnout arrangement run for? **B**

What year of that arrangement are you in? **C**

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$   LOSS

**!** Request for amendment

If you received or provided a financial benefit under a look-through earnout right created in an earlier income year and you wish to seek an amendment to that earlier income year, complete the following:

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$   LOSS

**8 Other CGT information required (if applicable)**

Small business 15 year exemption – exempt capital gains **A** \$   CODE

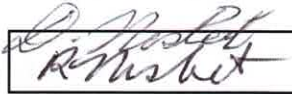
Capital gains disregarded by a foreign resident **B** \$

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$

Capital gains disregarded as a result of an inter-company asset rollover **D** \$

Capital gains disregarded by a demerging entity **E** \$

Signature as prescribed in tax return



Tax File Number

97258428

### Taxpayer's declaration

**!** If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

#### Important

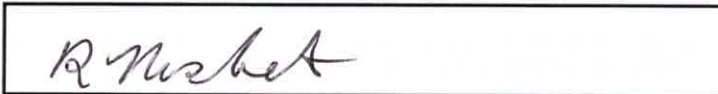
Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements.

#### Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

*I declare that the information on this form is true and correct.*

Signature



Date

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

Contact name

Robert Nisbet

Daytime contact number (include area code)

07 55646884

## Losses schedule

# 2020

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2020 tax return.  
Superannuation funds should complete and attach this schedule to their 2020 tax return.

Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Print one letter or number in each box. Do not use correction fluid or tape.

Place  in all applicable boxes.

Refer to *Losses schedule instructions 2020*, available on our website [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

Tax file number (TFN)

97258428

Name of entity

Diro Superannuation Fund

Australian business number

20633240937

### Part A – Losses carried forward to the 2020–21 income year – excludes film losses

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

Year of loss	
2019–20	<b>B</b> <input type="text"/>
2018–19	<b>C</b> <input type="text"/>
2017–18	<b>D</b> <input type="text"/>
2016–17	<b>E</b> <input type="text"/>
2015–16	<b>F</b> <input type="text"/>
2014–15 and earlier income years	<b>G</b> <input type="text"/>
<b>Total</b>	<b>U</b> <input type="text"/>

Transfer the amount at **U** to the **Tax losses carried forward to later income years** label on your tax return.

#### 2 Net capital losses carried forward to later income years

Year of loss	
2019–20	<b>H</b> <input type="text" value="8,878"/>
2018–19	<b>I</b> <input type="text"/>
2017–18	<b>J</b> <input type="text"/>
2016–17	<b>K</b> <input type="text"/>
2015–16	<b>L</b> <input type="text"/>
2014–15 and earlier income years	<b>M</b> <input type="text"/>
<b>Total</b>	<b>V</b> <input type="text" value="8,878"/>

Transfer the amount at **V** to the **Net capital losses carried forward to later income years** label on your tax return.

Signature as prescribed in tax return

*[Handwritten Signature]*

Tax File Number

97258428

**Part B – Ownership and business continuity test** – company and listed widely held trust only

Complete item 3 of Part B if a loss is being carried forward to later income years and the business continuity test has to be satisfied in relation to that loss.

Do not complete items 1 or 2 of Part B if, in the 2019–20 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

**1 Whether continuity of majority ownership test passed**

**Note:** If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2019–20 income year a loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

**Year of loss**

2019–20 **A** Yes  No

2018–19 **B** Yes  No

2017–18 **C** Yes  No

2016–17 **D** Yes  No

2015–16 **E** Yes  No

2014–15 and earlier income years **F** Yes  No

**2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied** – excludes film losses

Tax losses **G**

Net capital losses **H**

**3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years** – excludes film losses

Tax losses **I**

Net capital losses **J**

**4 Do current year loss provisions apply?**

Is the company required to calculate its taxable income or tax loss for the year under Subdivision 165-B or its net capital gain or net capital loss for the year under Subdivision 165-CB of the *Income Tax Assessment Act 1997* (ITAA 1997)?

**K** Yes  No

**Part C – Unrealised losses** – company only

**Note:** These questions relate to the operation of Subdivision 165-CC of ITAA 1997.

Has a changeover time occurred in relation to the company after 1.00pm by legal time in the Australian Capital Territory on 11 November 1999?

**L** Yes  No

If you printed **X** in the **No** box at **L**, do not complete **M**, **N** or **O**.

At the changeover time did the company satisfy the maximum net asset value test under section 152-15 of ITAA 1997?

**M** Yes  No

If you printed **X** in the **No** box at **M**, has the company determined it had an unrealised net loss at the changeover time?

**N** Yes  No

If you printed **X** in the **Yes** box at **N**, what was the amount of unrealised net loss calculated under section 165-115E of ITAA 1997?

**O**



Signature as prescribed in tax return

*[Handwritten Signature]*

Tax File Number **97258428**

**Part D – Life insurance companies**

Complying superannuation class tax losses carried forward to later income years **P**

Complying superannuation net capital losses carried forward to later income years **Q**

**Part E – Controlled foreign company losses**

Current year CFC losses **M**

CFC losses deducted **N**

CFC losses carried forward **O**

**Part F – Tax losses reconciliation statement**

Balance of tax losses brought forward from the prior income year **A**

**ADD** Uplift of tax losses of designated infrastructure project entities **B**

**SUBTRACT** Net forgiven amount of debt **C**

**ADD** Tax loss incurred (if any) during current year **D**

**ADD** Tax loss amount from conversion of excess franking offsets **E**

**SUBTRACT** Net exempt income **F**

**SUBTRACT** Tax losses forgone **G**

**SUBTRACT** Tax losses deducted **H**

**SUBTRACT** Tax losses transferred out under Subdivision 170-A (only for transfers involving a foreign bank branch or a PE of a foreign financial entity) **I**

Total tax losses carried forward to later income years **J**

Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.

Tax File Number **97258428**

If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

**Important**

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements.

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**Taxpayer's declaration**

*I declare that the information on this form is true and correct.*

Signature

Date  /  /

Contact person

**Robert Nisbet** 

Daytime contact number (include area code)

**07 55646884**

SCHEDULE

# Other Attachments Schedule

# 2020

# A

Tax file No 97258428

Taxpayer name Diro Superannuation Fund

Signature..... *R. Mabit J. Mabit*.....

**SENSITIVE (when completed)**

\*\*\*\*\*NOTE\*\*\*\*\*  
THIS SCHEDULE CANNOT BE LODGED WITH THE ATO AS A PAPER REPRESENTATION OF THE SCHEDULE.  
FOR PAPER LODGEMENT PLEASE USE THE PRE PRINTED FORMAT ISSUED BY THE ATO.  
\*\*\*\*\*

