Self-managed superannuation fund annual return

2022

Who shou	uld complet	te this an	nual	return?
Only only m	anagad alupar	conquotion	fundo	(CN/CEO)

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2022* (NAT 71287).

- The Self-managed superannuation fund annual return instructions 2022 (NAT 71606) (the instructions) can assist you to complete this annual return.
- The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au 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.

8 M 1 T H 8 T

- Place X 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			To assist prod	essing write the	fund's TFN at		
1	1 Tax file number (TFN) ********			To assist processing, write the fund's TFN at the top of pages 3, 5, 7 and 9.			
	The ATO is authorised the chance of delay or	by law to request your TFN. Yerror in processing your annu	ou are not obliged al return. See the l	I to quote your TFI Privacy note in the	N but not quoting Declaration.	it could increase	
2	Name of self-managed	d superannuation fund (S	SMSF)				
Mk	C Day Superannuation Fund						
3	Australian business nu	umber (ABN) (if applicable)	45309489962				
4	Current postal address	S					
Un	it 2						
110	6 Tudor Street						
Sub	ourb/town				State/territory	Postcode	
На	milton				NSW	2303	
 5	Annual return status Is this an amendment to the	e SMSF's 2022 return?	A No	Yes			

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

B No X Yes

	1000%-' \$' М	IS
	Fund's tax file number (TFN) ********	
6 SI	SF auditor	
Auditor		
Title:	R	
Family n	e e	
Boys		
First give	name Other given names	
Tony		
SMSF .	ditor Number Auditor's phone number	
100014	04 10712708	
Postal	dress	
PO Bo	376	
		_
Suburb/	yn State/territory Postcode	_
Rundle	lall SA 5000	
	Day Month Year	
Date a	t was completed A	
Mas Pa	A of the audit report qualified? B No X Yes	
vvao i c	7 to the dadit report qualified.	
Was Pa	B of the audit report qualified? C No X Yes	
	of the audit report was qualified,	
have th	reported issues been rectified?	
		_
	etronic funds transfer (EFT)	
W	need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.	
Α	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 Fund account number	
	Fund account name	
	I would like my tax refunds made to this account. Go to C.	
В	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	
С	Electronic service address alias	
9	Provide the electronic service address alias (ESA) issued by your SMSF messaging provider.	
	(For example, SMSFdataESAAlias). See instructions for more information.	

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smsfdataflow

Page 2

	1000%-' \$' МS	3
	Fund's tax file number (TFN) ********	
8	Status of SMSF Australian superannuation fund A No Yes Fund benefit structure B A Cod	le
	Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts?	
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? 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 So to Section B: Income.	
	Yes Exempt current pension income amount A\$ -00	
	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 O 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.	

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Fund's	tax file	number ((TFN)
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Section	R٠	Income	2
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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 If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in Did you have a capital gains tax Yes 2017 and the deferred notional gain has been realised, (CGT) event during the year? complete and attach a Capital gains tax (CGT) schedule 2022. Code Have you applied an Yes exemption or rollover? **A**\$ 0 -00 Net capital gain 34263 -00 Gross rent and other leasing and hiring income 25 -00 Gross interest Forestry managed investment 0 -00 **X**\$ scheme income Gross foreign income Loss **D1**\$ 0 -00 **D** \$ 0 -00 Net foreign income 0 -00 Australian franking credits from a New Zealand company E\$ Number Transfers from **F** \$ 0 -00 foreign funds Gross payments where -00 **H** \$ ABN not quoted Loss Calculation of assessable contributions Gross distribution -00 Assessable employer contributions from partnerships **R1** \$ 17775**|-90** Unfranked dividend 0 -00 amount plus Assessable personal contributions *Franked dividend 0 -00 **R2** \$ 0|-00 **K** \$ amount plus **No-TFN-quoted contributions *Dividend franking 0 -00 credit **R3**\$ 01-00 Code *Gross trust (an amount must be included even if it is zero) M \$ 0 -00 distributions Transfer of liability to life insurance less company or PST Assessable contributions **R6**\$ -00 **R**\$ 17775 -00 (R1 plus R2 plus R3 less R6) Calculation of non-arm's length income Code *Net non-arm's length private company dividends 0 -00 *Other income **U1**\$ 'Assessable income plus *Net non-arm's length trust distributions due to changed tax 0 -00 status of fund **U2** \$ 0|-00 Net non-arm's plus *Net other non-arm's length income length income 0 -00 U \$ **U3** \$ 0|-00 (subject to 45% tax rate) (U1 plus U2 plus U3) Loss #This is a mandatory **GROSS INCOME** 52063 -00 W \$ label. (Sum of labels A to U) *If an amount is **Y**\$ -00 Exempt current pension income entered at this label. check the instructions Loss TOTAL ASSESSABLE to ensure the correct V \$ 52063 -00 INCOME (W less Y) tax treatment has been applied.

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-DE	DUCTIBLE EXPENSES
Interest expenses within Australia		14 -00	A2 \$	0 -00
Interest expenses overseas		0-60	B2 \$	0 -00
Capital works expenditure		0-60	D2 \$	0 -90
Decline in value of depreciating assets		0-60	E2 \$	0 -90
Insurance premiums – members		2970 -00	F2 \$	0 -00
SMSF auditor fee	H1 \$	330-00	H2 \$	0 -00
Investment expenses	I1 \$	5129 -00	I2 \$	0 -90
Management and administration expenses	J1 \$	3288 -90	J2 \$	0 -90
Forestry managed investment scheme expense	U1 \$	0-90	U2 \$	0 -00
Other amounts	L1 \$	259 -00	O L2 \$	0-90
Tax losses deducted	M1 \$	0-90		
	TOTAL DEDUCTIONS		TOTAL NON-D	EDUCTIBLE EXPENSES

11990 -00

40073 -00

Loss

(Total A1 to M1)

***TAXABLE INCOME OR LOSS** 0\$ (TOTAL ASSESSABLE INCOME less #This is a mandatory **TOTAL DEDUCTIONS** label.

N \$

TOTAL NON-DEDUCTIBLE EXPENSES					
Y \$	0	-00			
	(Total A2 to L2)				

TOTAL SMSF EXPENSES Z\$ 11990 -00 (N plus Y)

Fund's	tax file	number	(TFN)
	LUX IIIC	HUHING	

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 Ca	lculation statement				7.00
Please	refer to the	#Taxable income	A \$		3 -00
	anaged superannuation	#Tax on taxable	- 4 6	(an amount must be included even if it is zero)	
	nnual return instructions on how to complete the	income	T1 \$		6010.95
	tion statement.	#Tax on		(an amount must be included even if it is zero)	
		no-TFN-quoted contributions			0
				(an amount must be included even if it is zero)	
		Gross tax	B \$		6010.95
				(T1 plus J)	
	Foreign income tax offset				
C1\$		0			
Ī	Rebates and tax offsets		Non-re	efundable non-carry forward tax offset	s
C2\$			C \$		0
•				(C1 plus C2)	
			SUBT	OTAL 1	
			T2 \$		6010.95
				(B less C – cannot be less than zero)	
	Early stage venture capital	limited			
	partnership tax offset				
D1\$		0			
	Early stage venture capital tax offset carried forward		Non-r	efundable carry forward tax offsets	
D2 \$	tax onset carried forward in	0	D \$		0
	Early ataga invoctor tay off	-	Ψ	(D1 plus D2 plus D3 plus D4)	<u> </u>
D 3\$	Early stage investor tax off	0		(Diplos Diplos D	
	Early stage investor tax off				
	carried forward from previo	ous year	SUBT	OTAL 2	
D4 \$		0	T3 \$		6010.95
		_		(T2 less D – cannot be less than zero)	
	Complying fund's franking of	credits tax offset			
E1\$					
	No-TFN tax offset				
E2 \$					
	National rental affordability s	cheme tax offset			
E3 \$			Б.		
i	Exploration credit tax offset			dable tax offsets	0
E4 \$			E\$	(E1 plus E2 plus E2 plus E4)	0
				(E1 plus E2 plus E3 plus E4)	
		#TAX PAYABLE	T5 ¢		6010.95
		INVIAIABLE	. Ο φ	(T3 less E – cannot be less than zero)	3010.00
			Section	on 102AAM interest charge	
			G\$		0
			ΨΨ		

Fund's tax	file n	number	(TFN)	******
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Credit for interest on early payments – amount of interest	
H1\$	
Credit for tax withheld – foreign resident withholding (excluding capital gains)	
H2\$	
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	
H3 \$0	
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	Eligible gradite
withholding amounts H8\$	Eligible credits H\$ 0
110 \$	(H1 plus H2 plus H3 plus H5 plus H6 plus H8)
#Tax offset refunds (Remainder of refundable tax offsets)	
	PAYG instalments raised
	K \$ 4282
	Supervisory levy
	L \$ 259
	Supervisory levy adjustment for wound up funds
	M \$
	Supervisory levy adjustment for new funds
	N \$
AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe,	1987.95
while a negative amount is refundable to you.	(T5 plus G less H less I less K plus L less M plus N)
This is a mandatory label.	
Naction F. Lagra-	
Section E: Losses	
4 Losses Ta	ax losses carried forward to later income years U \$
In total loss is greater than \$100,000,	to later income years

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Net capital losses carried forward to later income years ${f V}$ \$

complete and attach a Losses

schedule 2022.

0 -00

Fund's	tax	file	number	(TFN)
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Section F: **Member information**

MEMBER 1			
Title: MR			
Family name			
Day			
	Other given names	S	
Matthew	Simon	Dec. Month	\/
Member's TFN See the Privacy note in the Declaration.		Date of birth 16/04/1978	Year
Contributions OPENING ACCOUNT	BALANCE \$	317633.21	
Refer to instructions for completing these labels.	Proce	ceeds from primary residence disposal	
Employer contributions		eipt date Day Month Year	
A \$ 8887.7		Day Monat Tea	
ABN of principal employer		essable foreign superannuation fund amount	
A1	I	\$ 0	
Personal contributions	Non-a	-assessable foreign superannuation fund amount	
	o J	\$ 0	
CGT small business retirement exemption		sfer from reserve: assessable amount	
		\$ 0	
CGT small business 15-year exemption amount		sfer from reserve: non-assessable amount	
Personal injury election		\$ 0	
	Contr 0 and p	tributions from non-complying funds previously non-complying funds	
Spouse and child contributions	T T	\$ 0	
_	o Any c	other contributions	
Other third party contributions	┛(inclu Low l	uding Super Co-contributions and Income Super Amounts)	
G \$		\$ 0	
TOTAL CONTRIBUTIONS N	I \$	8887.71	
	(Sum of label		
Other transactions Allocate	ed earnings or losses	\$ 10913.38	Loss
Accumulation phase account balance ro	Inward Ilovers and P	0 \$	
S1 \$ 337434.30	transfers	9	
	Outward	A C	
Retirement phase account balance ro - Non CDBIS	llovers and Q transfers	0	Codo
S2 \$ 0 L	ump Sum	\$	Code
Retirement phase account balance	payments •••		ш
- CDBIS	Income		Code
S3 \$ 0	stream R2 payments	. 5	Ш
0 TRIS Count CLOSING ACCOUNT	BALANCE S	337434.30	
		(S1 plus S2 plus S3)	
Accumulation p	hase value X1	\$	
Retirement p	hase value X2	2.\$	
Outstanding limite borrowing arrangeme	d recourse 🔻	7\$	

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Fund's tax file number (TFN)	******

MEMBER 2		
Title: MRS		
Family name		
Day		
First given name	Other given names	
Kate	Elizabeth	
Member's TFN See the Privacy note in the Declaration.	Date of birth 24/04/1979	Year
Contributions OPENING ACCOUN	T BALANCE \$ 180198.76	
Refer to instructions for completing these labels	Proceeds from primary residence disposal H \$ 0	
Employer contributions	Descipt data	
A \$ 8887.71	H1	
ABN of principal employer	Assessable foreign superannuation fund amount	
A1	 \$	
Personal contributions	Non-assessable foreign superannuation fund amount	
B \$ 0	J \$ 0	
CGT small business retirement exemption	Transfer from reserve: assessable amount	
C \$ 0	K \$ 0	
CGT small business 15-year exemption amount	Transfer from reserve: non-assessable amount	
D \$0	L \$ 0	
Personal injury election	Contributions from non-complying funds	
E \$ 0	and previously non-complying funds T \$ 0	
Spouse and child contributions	Any other contributions	
F \$ 0	(including Super Co-contributions and Low Income Super Amounts)	
Other third party contributions G \$ 0		
G \$ 0	M \$ 0	
TOTAL CONTRIBUTIONS N \$	(Sum of labels A to M)	
	(dum of labols A to m)	Loop
Other transactions Alloca	ated earnings or losses O \$ 5372.44	Loss
Accumulation phase account balance	Inward rollovers and P\$ 0	
\$1 \$ 194458.91	transfers	
	Outward	
Retirement phase account balance - Non CDBIS	rollovers and transfers 0	
S2 \$ 0		Code
	payments R1 \$	
Retirement phase account balance - CDBIS	Income	Code
S3 \$ 0	stream R2 \$	
90 0	payments	
	NIT DAL ANCE CC	
0 TRIS Count CLOSING ACCOUNT	NT BALANCE \$ \$ 194458.91	
	(S1 plus S2 plus S3)	
Accumulation	n phase value X1 \$	
Retirement	t phase value X2 \$	
Outstanding lim borrowing arranger	ited recourse ment amount	

A No X

\$

-00

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?

		1000%+' \$' M	S
	Fur	und's tax file number (TFN) ********	
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?	er B No L Tes L	
16	LIABILITIES		
	Borrowings for limited recourse borrowing arrangements		
	V1 \$.00	0	
	Permissible temporary borrowings		
	V2 \$ -00	0	
	Other borrowings		
	V3 \$ -00	© Borrowings V \$ 0 -90	
		losing account balances A from Sections F and (2) W \$ 531893	
	(total of all CLOSING ACCOUNT BALANCEs fr	s nom sections r and G _j	
		Reserve accounts X \$ 0 -60	
		Other liabilities Y \$ 15161	
		TOTAL LIABILITIES Z \$ 547054 -00	
Se	ction I: Taxation of financia	ial arrangements	
	Taxation of financial arrangements (TOF		
		Total TOFA gains H \$ -00	
		Total TOFA losses \$ -00	
		,	
Se	ction J: Other information	1	
		amily trust election, write the four-digit income year example, for the 2021–22 income year, write 2022).	
	If revoking or varying a family trust	st election, print R for revoke or print V for variation, e Family trust election, revocation or variation 2022.	
Intei	or fund is making one or more elec	n, write the earliest income year specified. If the trust ections this year, write the earliest income year being dentity election or revocation 2022 for each election.	
		an interposed entity election, print R , and complete ch the <i>Interposed entity election or revocation 2022</i> .	

	Fund	d's tax file number (TFN)	*****	1000%+' \$' M
01'1/-		as tax me number (1114)		
Section K: D	eclarations			
Penalties may be	e imposed for false or mis	sleading information in addition	to penalties relating	to any tax shortfalls.
y additional documents are t el was not applicable to you	true and correct in every d	come has been disclosed and the etail. If you leave labels blank, you any aspect of the annual return	ou will have specified	a zero amount or the
ntify the entity in our records may be delayed.	s. It is not an offence not to	1953 to request the provision of provide the TFN. However if you	ou do not provide the	TFN, the processing of this
ation law authorises the AT to ato.gov.au/privacy	O to collect information an	d disclose it to other governmer	nt agencies. For inforr	nation about your privacy
cords. I have received a co	stees and directors have py of the audit report and	N: authorised this annual return a d are aware of any matters rais al documentation is true and c	ed therein. The infor	
thorised trustee's, director	's or public officer's signa	ture		
			Day Day	Month Year
eferred trustee or dire	ector contact details	<u> </u>		<i>!</i>
e: MR		•		
nily name				
У				
t given name		Other given names		
tthew		Simon		
none number 04 nail address att@daysbuildingco.com.au	11204244			
on-individual trustee name				
K Day Pty Ltd	(ii applicable)			
C Day I ty Ltu				
SN of non-individual trustee)			
	Time taken to prepare a	nd complete this annual return	Hrs	
		Australian Business Register, ma y of the register. For further infor		
	ed superannuation fund a the trustees have given i	nnual return 2022 has been pr me a declaration stating that th dge this annual return.		
			Date Day	Month Year
x agent's contact deta	ails		_	
e: MR				
nily name				1
patrick				
t given name		Other given names		
ne				
agent's practice				
sionary Advisors				

Tax agent's phone number

49267100

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Tax agent number

25300299

Reference number

DAY00206