

Taxation Estimate
For the year ended 30 June 2023

Return Code: MANDNFRAZE
Description: M & N Frazer Superannuation Fund

Tax File Number: 379 845 120
Date prepared: 23/10/2023

	\$	\$
Summary of Taxable Income		
Business and Investment Income:	-	
No-TFN contributions	-	
Other Business income	87,707.00	
	<hr/>	
		87,707.00
Less Deductions		1,665.00
		<hr/>
Taxable Income		86,042.00
		<hr/>

Tax on Taxable Income

Additional Tax on No-TFN contributions \$0.00 @ 32% (includes 2% Medicare Levy)	-	
Other Business Income \$86042.00 @ 15.00%	12,906.30	
	<hr/>	
Gross Tax		12,906.30
		<hr/>
SUBTOTAL T2		12,906.30
		<hr/>
SUBTOTAL T3		12,906.30
		<hr/>
TAX PAYABLE T5		12,906.30

Less Eligible Credits

PAYG Instalments raised	8,887.00	
	<hr/>	
		8,887.00
		<hr/>
		4,019.30

Add:

Supervisory levy	259.00	
	<hr/>	
		259.00
		<hr/>

TOTAL AMOUNT PAYABLE		4,278.30
		<hr/>

2024 PAYG INSTALMENTS

Commissioner's Instalment Rate	14.72%
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Please note that this is our estimate of your PAYG liability. Actual amounts payable will be determined by the Australian Taxation Office and may differ from this estimate.

Ivan J Doubell

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PAYG INSTALMENT CALCULATION DETAILS

CALCULATION OF ADJUSTED TAXABLE INCOME for the year ending 30 June 2024

	\$	\$
Taxable income as per return	86,042	
	<hr/>	
Adjusted Taxable Income		86,042
		<hr/>
Tax payable on 2023 adj. taxable income @ 15.00%		12,906.30
		<hr/>
Less:		
Foreign income tax offset	-	
	<hr/>	
		-
		<hr/>
Adj. tax payable on adj. taxable income after rebates/offsets		12,906.30

CALCULATION OF NOTIONAL TAX

Adj. tax payable on adj. taxable income	12,906.30
Adj. tax payable on adj. withholding taxable income	-
	<hr/>
Notional Tax (NT)	12,906.30
	<hr/>

CALCULATION OF BASE ASSESSMENT INSTALMENT INCOME 2024

Total assessable income	87,707
	<hr/>
Base Assessment Instalment Inc. (BAII)	87,707
	<hr/>
Commissioner's Instalment Rate (NT/BAII)	14.72%

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

Ivan J Doubell

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For the year ended 30 June 2023

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CALCULATION OF GDP ADJUSTED NOTIONAL TAX for the year ending 30 June 2024

	\$	\$
Taxable income per 2023 Return:	86,042	
Adjusted Taxable Income		86,042
Add: GDP uplift (ATI x 1.00)		-
GDP adjusted Taxable Income		86,042
Tax payable on GDP adj. taxable income @ 15.00%		12,906.30
Less Refundable Credits:		
Foreign income tax offset x 1.00 GDP adj.	-	
		-
Adj. tax payable on GDP adj. TI after rebates/offsets		12,906.30
CALCULATION OF GDP ADJUSTED NOTIONAL TAX		
Adj. tax on GDP adj. taxable income		12,906.30
Adj. tax payable on adj. withholding taxable income		-
GDP Adjusted Notional Tax (NT)		12,906.30

ESTIMATE OF 2023-2024 PAYG INSTALMENTS

Instalments are calculated based on GDP-adjusted Notional tax payable of \$12,906.
Subject to variation in income, amounts payable should be as follows:

	\$
28 October, 2023	3,226.00
28 February, 2024	3,227.00
28 April, 2024	3,226.00
28 July, 2024	3,227.00
	12,906.00

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

Ivan J Doubell

PART A

Electronic lodgment declaration (Form P, T, F, SMSF or EX)

This 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.

Tax File Number Year of return

Name of Partnership, Trust, Fund or Entity

Total Income/Loss	Total Deductions	Taxable Income/Loss
<input type="text" value="87707"/>	<input type="text" value="1665"/>	<input type="text" value="86042"/>

Privacy

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

Taxation law authorises 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 ato.gov.au/privacy

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) 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.

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, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

Declaration: I declare that:

- * all the information I have provided to my registered tax agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- * I authorise the agent to give this document to the Commissioner of Taxation.

Signature of Partner, Trustee or Director 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 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.

Account name:

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

Signature Date

PART D**Tax agent's certificate (shared facilities only)**

We, Ivan J Doubell declare that:

- * We have prepared this tax return in accordance with the information supplied by the partner, trustee, director or public officer
- * We have received a declaration made by the entity that the information provided to us for the preparation of this tax return is true and correct, and
- * We are authorised by the partner, trustee, director or public officer to lodge this tax return, including any applicable schedules.

Agent's Signature Date

Agent's phone 08 94452445 Client's reference MANDNFRAZE
Agent's Contact Name Ivan Doubell
Agent's reference number 10146015

Self-managed superannuation fund annual return 2023

Section A: Fund Information

1 Your tax file number

The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the declaration.

2 Name of self-managed superannuation fund (SMSF)

3 ABN

4 Current postal address
Street
Suburb/State/P'code

5 Annual return status

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

6 SMSF auditor

Auditor's name
Title
Family name
Given names

SMSF Auditor Number Auditor's phone number

Postal address
Street
Suburb/State/P'code

Date audit was completed Was Part A of the audit report qualified?
Was Part B of the audit report qualified?

7 Electronic funds transfer (EFT)

A Fund's financial institution account details

BSB no Account no

Fund account name

I would like my tax refunds made to this account.

8 Status of SMSF

Australian superannuation fund
Fund benefit structure
Does the fund trust deed allow acceptance of the Government's Super Co-contributions and Low Income Super-Contribution?

9 Was the fund wound up during the income year?

10 Exempt current pension income

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

Sensitive (when completed)

Section B: Income
11 Income

Gross rent and other leasing and hiring income		B	33000	
Calculation of assessable contributions		R	54707	
Assessable employer contributions	R1	54707		
plus No-TFN-quoted contributions	R3	0		
GROSS INCOME		W	87707	
TOTAL ASSESSABLE INCOME		V	87707	

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

	Deductions	Non-deductible expenses
Investment expenses	I1 1665	I2
Description	Deductions	Non-Ded Exp
Investment expenses	1665	
Total	1665	
TOTAL DEDUCTIONS (A1 to M1)	N 1665	
TOTAL NON-DEDUCTIBLE EXPENSES (A2 to L2)		Y
TOTAL SMSF EXPENSES (N + Y)	Z 1665	
TOTAL INCOME OR LOSS (Total assessable income less deductions)	O 86042	

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

		Taxable income	A	86042.00
		Tax on taxable income	T1	12906.30
		Tax on no-TFN-quoted contributions	J	0.00
		Gross tax	B	12906.30
Foreign inc. tax offsets	C1	0.00	C	0.00
Rebates and tax offsets	C2			
		Non-refundable non-c/f tax offsets (C1 + C2)		
		SUBTOTAL 1	T2	12906.30
ESVCLP tax offset	D1			
ESVCLP tax offset c/f from previous year	D2			
ESIC tax offset	D3			
ESIC tax offset c/f from previous year	D4			
		Non-refundable c/f tax offsets (D1+D2+D3+D4)	D	
		SUBTOTAL 2	T3	12906.30
Complying fund's franking credits tax offset	E1			
No-TFN tax offset	E2			
NRAS tax offset	E3			
Exploration cr. tax offset	E4			
<i>Credit:</i>		Refundable tax offsets (E1 + E2 + E3 + E4)	E	
		TAX PAYABLE	T5	12906.30
Foreign res. w/holding (excl. capital gains)	H2			
ABN/TFN not quoted	H3			
TFN w/held from closely held trusts	H5			
Int. on no-TFN tax offset	H6			
Credit for foreign res. capital gains w/holding	H8			
		Section 102AAM int. charge	G	
		Eligible credits (H2 + H3 + H5 + H6 + H8)	H	
		Tax offset refunds	I	0.00
		PAYG installments raised	K	8887.00
		Supervisory levy	L	259.00
		Supervisory levy adj. for wound up funds	M	
		Supervisory levy adj. for new funds	N	
		TOTAL AMOUNT DUE	S	4278.30
		(T5 + G - H - I - K + L - M + N)		

Section F: Member information

MEMBER NUMBER: 1

Title	Mr	Account status	<input type="checkbox"/>
First name	Mark		
Other names	Stirling		
Surname	Frazer		
Suffix			
Member's TFN	150 522 387	Date of birth	19/04/1969

See the Privacy note in the Declaration

OPENING ACCOUNT BALANCE

508259.54

Contributions

Employer contributions

A 27353.92

TOTAL CONTRIBUTIONS

N 27353.92

(Sum of labels A to M)

Other transactions

Allocated earnings or losses

O 84719.92 /

Accumulation phase account balance

S1 620333.38

Retirement phase account bal. - Non CDBIS

S2 0.00

Retirement phase account balance - CDBIS

S3 0.00

TRIS Count

0

CLOSING ACCOUNT BALANCE

S 620333.38

Sensitive (when completed)

MEMBER NUMBER: 2

Title	<input type="text" value="Mrs"/>	Account status	<input type="text" value="O"/>
First name	<input type="text" value="Nicola"/>		
Other names	<input type="text" value="Amber"/>		
Surname	<input type="text" value="Frazer"/>		
Suffix	<input type="text"/>		
Member's TFN	<input type="text" value="371 608 895"/>	Date of birth	<input type="text" value="29/11/1975"/>

See the Privacy note in the Declaration

OPENING ACCOUNT BALANCE

Contributions

Employer contributions **A**

TOTAL CONTRIBUTIONS **N**

(Sum of labels A to M)

Other transactions

Allocated earnings or losses **O**

Accumulation phase account balance **S1**

Retirement phase account bal. - Non CDBIS **S2**

Retirement phase account balance - CDBIS **S3**

TRIS Count

CLOSING ACCOUNT BALANCE **S**

Section H: Assets and liabilities

15 ASSETS

15b Australian direct investments

Limited Recourse Borrowing Arrangements

Australian residential real property	J1 <input type="text"/>	Cash and term deposits	E <input type="text" value="493740"/>
Australian non-residential real property	J2 <input type="text"/>	Debt securities	F <input type="text"/>
Overseas real property	J3 <input type="text"/>	Loans	G <input type="text"/>
Australian shares	J4 <input type="text"/>	Listed shares	H <input type="text"/>
Overseas shares	J5 <input type="text"/>	Unlisted shares	I <input type="text"/>
Other	J6 <input type="text"/>	Limited recourse borrowing arrangements (J1 to J6)	J <input type="text"/>
Property count	J7 <input type="text"/>	Non-residential real property	K <input type="text" value="775000"/>
		Residential real property	L <input type="text"/>
		Collectables and personal use assets	M <input type="text"/>
		Other assets	O <input type="text" value="3025"/>

TOTAL AUSTRALIAN AND OVERSEAS ASSETS

U

(sum of labels A to T)

16 Liabilities

Borrowings for limited recourse borrowing arrangements	V1 <input type="text"/>	Borrowings	V <input type="text"/>
Permissible temporary borrowings	V2 <input type="text"/>	Total member closing account balances	W <input type="text" value="1266914"/>
Other borrowings	V3 <input type="text"/>	Reserve accounts	X <input type="text"/>
		Other liabilities	Y <input type="text" value="4851"/>
		TOTAL LIABILITIES	Z <input type="text" value="1271765"/>

Sensitive (when completed)

Section K: Declarations

Important

Before making this declaration check to ensure all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

Privacy

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However, if you do not provide the TFN the processing of this form may be delayed. Taxation law authorises the ATO to collect information and disclose it to other government agencies. For more information about your privacy go to ato.gov.au/privacy

TRUSTEE'S OR DIRECTOR'S DECLARATION:

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

Authorised trustee's,
director's or public
officer's signature

Date

Preferred trustee, director or public officer's contact details:

Title
Family name and suffix
Given and other names

Mrs
Frazer
Nicola

Phone number

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

J	0
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TAX AGENT'S DECLARATION:

We declare that the Self-managed superannuation fund annual return 2023 has been prepared in accordance with information provided by the trustees, that the trustees have given us a declaration stating that the information provided to us is true and correct, and that the trustees have authorised us to lodge this annual return.

Tax agent's signature

Date

Tax agent's contact details

Title
Family name and suffix
Given and other names
Tax agent's practice

Doubell
Ivan
Ivan J Doubell

Tax agent's phone

Reference number

Tax agent number

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

Sensitive (when completed)

Form F
M & N Frazer Superannuation Fund
File no 379 845 120
ABN 25 753 710 818

Additional Tax Information 2023

Page 06
Client ref MANDNFRAZE

Other Income

Code	Description	Amount
O	Other income received not listed	
Total		