

# Self managed superannuation fund annual return

# 2018

## 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 2018 instructions* (NAT 71606) (the instructions) can assist you to complete this annual return.

## Section A: Fund information

### 1 Tax file number (TFN)

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

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




### 5 Annual return status

Is this an amendment to the SMSF's 2018 return?

**A** No  Yes

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

**B** No  Yes

### 6 SMSF auditor

Auditor's name

Title:

Family name

Suffix

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address




Date audit was completed **A**

Day Month Year

Was Part B of the audit report qualified? **B** No  Yes

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

**C** No  Yes

**7 Electronic funds transfer (EFT)**

We need your self-managed 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.)

BSB number (must be six digits)  Account number

Account name (for example, J&Q Citizen ATF J&Q Family SF)

**C Electronic service address alias**

We will use your electronic service address alias to communicate with your fund about ATO super payments.

**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-contributions and Low Income Super Contribution?

**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 an income stream 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 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.

**Section B: Income**

Do not complete this section if your fund was in full pension phase for the entire year and there was no other income that was assessable. 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 complete and attach a *Capital gains tax (CGT) schedule 2018*.

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

Net capital gain	<b>A</b>	\$	<input type="text" value=".00"/>	
Gross rent and other leasing and hiring income	<b>B</b>	\$	<input type="text" value=".00"/>	
Gross interest	<b>C</b>	\$	<input type="text" value="277.00"/>	
Forestry managed investment scheme income	<b>X</b>	\$	<input type="text" value=".00"/>	
Gross foreign income	<b>D1</b>	\$	<input type="text" value=".00"/>	
Net foreign income	<b>D</b>	\$	<input type="text" value=".00"/>	Loss <input type="checkbox"/>

Australian franking credits from a New Zealand company	<b>E</b>	\$	<input type="text" value=".00"/>	
Transfers from foreign funds	<b>F</b>	\$	<input type="text" value=".00"/>	Number <input type="text"/>

**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** \$

Gross payments where ABN not quoted	<b>H</b>	\$	<input type="text" value=".00"/>	
Gross distribution from partnerships	<b>I</b>	\$	<input type="text" value=".00"/>	Loss <input type="checkbox"/>
*Unfranked dividend amount	<b>J</b>	\$	<input type="text" value=".00"/>	
*Franked dividend amount	<b>K</b>	\$	<input type="text" value="554.00"/>	
*Dividend franking credit	<b>L</b>	\$	<input type="text" value="237.00"/>	Code <input type="text"/>
*Gross trust distributions	<b>M</b>	\$	<input type="text" value=".00"/>	
<b>Assessable contributions (R1 plus R2 plus R3 less R6)</b>	<b>R</b>	\$	<input type="text" value=".00"/>	

**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	<b>S</b>	\$	<input type="text" value=".00"/>	Code <input type="text"/>
*Assessable income due to changed tax status of fund	<b>T</b>	\$	<input type="text" value=".00"/>	
<b>Net non-arm's length income (subject to 47% tax rate) (U1 plus U2 plus U3)</b>	<b>U</b>	\$	<input type="text" value=".00"/>	

^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.

<b>GROSS INCOME (Sum of labels A to U)</b>	<b>W</b>	\$	<input type="text" value="1068.00"/>	Loss <input type="checkbox"/>
Exempt current pension income	<b>Y</b>	\$	<input type="text" value="0.00"/>	
<b>TOTAL ASSESSABLE INCOME (W less Y)</b>	<b>V</b>	\$	<input type="text" value="1068.00"/>	Loss <input type="checkbox"/>

Place your attachments here.

## 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).

	<b>DEDUCTIONS</b>		<b>NON-DEDUCTIBLE EXPENSES</b>	
Interest expenses within Australia	<b>A1</b>	\$ <input type="text" value="0.00"/>	<b>A2</b>	\$ <input type="text" value="0.00"/>
Interest expenses overseas	<b>B1</b>	\$ <input type="text" value="0.00"/>	<b>B2</b>	\$ <input type="text" value="0.00"/>
Capital works expenditure	<b>D1</b>	\$ <input type="text" value="0.00"/>	<b>D2</b>	\$ <input type="text" value="0.00"/>
Decline in value of depreciating assets	<b>E1</b>	\$ <input type="text" value="0.00"/>	<b>E2</b>	\$ <input type="text" value="0.00"/>
Insurance premiums - members	<b>F1</b>	\$ <input type="text" value="0.00"/>	<b>F2</b>	\$ <input type="text" value="0.00"/>
Death benefit increase	<b>G1</b>	\$ <input type="text" value="0.00"/>		
SMSF auditor fee	<b>H1</b>	\$ <input type="text" value="990.00"/>	<b>H2</b>	\$ <input type="text" value="0.00"/>
Investment expenses	<b>I1</b>	\$ <input type="text" value="0.00"/>	<b>I2</b>	\$ <input type="text" value="0.00"/>
Management and administration expenses	<b>J1</b>	\$ <input type="text" value="2103.00"/>	<b>J2</b>	\$ <input type="text" value="0.00"/>
Forestry managed investment scheme expense	<b>U1</b>	\$ <input type="text" value="0.00"/>	<b>U2</b>	\$ <input type="text" value="0.00"/>
Other amounts	<b>L1</b>	\$ <input type="text" value="0.00"/>	<b>L2</b>	\$ <input type="text" value="0.00"/>
		Code <input type="text"/>		Code <input type="text"/>
Tax losses deducted	<b>M1</b>	\$ <input type="text" value="0.00"/>		
<b>TOTAL DEDUCTIONS</b>			<b>TOTAL NON-DEDUCTIBLE EXP.</b>	
	<b>N</b>	\$ <input type="text" value="3093.00"/>	<b>Y</b>	\$ <input type="text" value="0.00"/>
		(Total A1 to M1)		(Total A2 to L2)
<b>TAXABLE INCOME OR LOSS</b>			<b>TOTAL SMSF EXPENSES</b>	
	<b>O</b>	\$ <input type="text" value="2025.00"/>	<b>Z</b>	\$ <input type="text" value="3093.00"/>
		(Total assessable income less total deductions)		(N plus Y)
		Loss <input type="text" value="L"/>		

## 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

Taxable income	<b>A</b>	\$	<input type="text" value="0.00"/>	
				<small>(an amount must be included even if it is zero)</small>
Tax on taxable income	<b>T1</b>	\$	<input type="text" value="0.00"/>	
				<small>(an amount must be included even if it is zero)</small>
Tax on No-TFN quoted contributions	<b>J</b>	\$	<input type="text" value="0.00"/>	
				<small>(an amount must be included even if it is zero)</small>
Gross tax	<b>B</b>	\$	<input type="text" value="0.00"/>	
				<small>(T1 plus J)</small>

Foreign income tax offset		
<b>C1</b> \$		
Rebates and tax offsets		
<b>C2</b> \$	Non-refundable non-carry forward tax offsets	<b>C</b> \$
		(C1 plus C2)

Early stage venture capital limited partnership tax offset		<b>SUBTOTAL 1</b> <b>T2</b> \$	0.00
<b>D1</b> \$			(B less C - cannot be less than zero)

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

<b>SUBTOTAL 2</b> <b>T3</b> \$	0.00
	(T2 less D - cannot be less than zero)

Complying fund's franking credits tax offset		Refundable tax offsets	<b>E</b> \$	237.27
<b>E1</b> \$	237.27			(E1 plus E2 plus E3 plus E4)
No-TFN tax offset				
<b>E2</b> \$				

National rental affordability scheme tax offset		<b>TAX PAYABLE</b> <b>T5</b> \$	0.00
<b>E3</b> \$			(T2 less E - cannot be less than zero)

Exploration credit tax offset		Section 102AAM interest charge	<b>G</b> \$
<b>E4</b> \$			

Credit for interest on early payments - amount of interest		Eligible credits	<b>H</b> \$
<b>H1</b> \$			(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

Credit for tax withheld - foreign resident withholding		Tax offset refunds (Remainder of refundable tax offsets)	<b>I</b> \$	237.27
<b>H2</b> \$				unused amount from label E - an amount must be included even if it is zero

Credit for tax withheld - where ABN or TFN not quoted (non-individual)		PAYG instalments raised	<b>K</b> \$	
<b>H3</b> \$				
Credit for TFN amounts withheld from payments from closely held trusts		Supervisory levy	<b>L</b> \$	259.00
<b>H5</b> \$				
Credit for interest on no-TFN tax offset		Supervisory levy adjustment for wound up funds	<b>M</b> \$	
<b>H6</b> \$				
Credit for amounts withheld from foreign resident capital gains withholding		Supervisory levy adjustment for new funds	<b>N</b> \$	
<b>H8</b> \$				

<b>AMOUNT DUE OR REFUNDABLE</b> <b>S</b> \$	21.73
	A positive amount at S is what you owe, while a negative amount is refundable to you
	(T5 plus G less H less I less K plus L less M plus N)

**Section E: Losses**

**14 Losses**

If total loss is greater than \$100,000, complete and attach a Losses schedule 2018.

Tax losses carried forward to later income years	<b>U</b> \$	5771.00
Net capital losses carried forward to later income years	<b>V</b> \$	31148.00

**Section H: Assets and liabilities**

**15 Assets**

**15a Australian managed investments**

Listed trusts	<b>A</b>	\$	.00
Unlisted trusts	<b>B</b>	\$	.00
Insurance policy	<b>C</b>	\$	.00
Other managed investments	<b>D</b>	\$	.00

**15b Australian direct investments**

**Limited recourse borrowing arrangements**

Australian resident real property  
**J1** \$

Australian non-residential real property  
**J2** \$

Overseas real property  
**J3** \$

Australian shares  
**J4** \$

Overseas shares  
**J5** \$

Other  
**J6** \$

Cash and term deposits	<b>E</b>	\$	76518.00
Debt securities	<b>F</b>	\$	.00
Loans	<b>G</b>	\$	.00
Listed shares	<b>H</b>	\$	119374.00
Unlisted shares	<b>I</b>	\$	.00
Limited recourse borrowing arrangement	<b>J</b>	\$	.00
Non-residential real property	<b>K</b>	\$	.00
Residential real property	<b>L</b>	\$	.00
Collectables and personal use assets	<b>M</b>	\$	.00
Other assets	<b>O</b>	\$	2719.00

**15c Overseas direct investments**

Overseas shares	<b>P</b>	\$	.00
Overseas non-residential real property	<b>Q</b>	\$	.00
Overseas residential real property	<b>R</b>	\$	.00
Overseas managed investments	<b>S</b>	\$	.00
Other overseas assets	<b>T</b>	\$	.00

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS U** \$   
(Sum of labels A to T)

**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? **A** No  Yes  \$

**15e Limited recourse borrowing arrangements**

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? No  Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? No  Yes

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements			
V1	\$	<input type="text" value=".00"/>	
Permissible temporary borrowings			
V2	\$	<input type="text" value=".00"/>	
Other borrowings			
V3	\$	<input type="text" value=".00"/>	
		Borrowings	V \$ <input type="text" value=".00"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)		W	\$ <input type="text" value="198611.00"/>
Reserve accounts		X	\$ <input type="text" value=".00"/>
Other liabilities		Y	\$ <input type="text" value=".00"/>
<b>TOTAL LIABILITIES</b>		<b>Z</b>	<b>\$ <input type="text" value="198611.00"/></b>

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains	H	\$	<input type="text" value=".00"/>
Total TOFA losses	I	\$	<input type="text" value=".00"/>

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 2017-18 income year, write 2018). **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 2018*. **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. **C**

If revoking an interposed entity election, print R, and complete and attach the *Interposed entity election or revocation 2018*. **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 are in doubt about any aspect of the annual return, place all the facts before the ATO.

#### Privacy

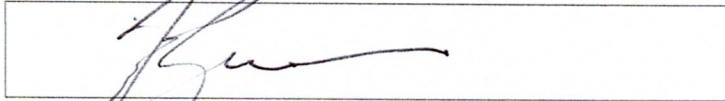
The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

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 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 refunds to the nominated bank account (if applicable).

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



Date 

Day	Month	Year
25	08	2021

#### Preferred trustee or director contact details:

Title:

Family name

GERRARD

Suffix

First given name

TODD

Other given names

ANDREW

Phone number

Email address

todd.gerrard@outlook.com

Non-individual trustee name (if applicable)

T.J.M.G. INVESTMENTS PTY LTD

ABN of non-individual trustee

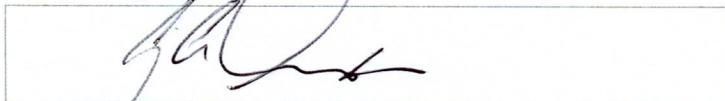
Time taken to prepare and complete this annual return

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 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



Date 

Day	Month	Year
25	08	21

#### Tax agent's contact details:

Title:

Family name

ANDERSON

Suffix

First given name

GRAHAM

Other given names

Tax agent's practice

I, GRAHAM ANDERSON

Tax agent's phone number

Reference number

ODYSSEY

Tax agent number

79720004

Postal address for annual returns: Australian Taxation Office, GPO Box 9845, IN YOUR CAPITAL CITY



### Section F: Member information

In Section F report all current members in the fund at 30 June.  
Use Section G to report any former members or deceased members who held an interest in the fund at any time during the income year.

**MEMBER NUMBER**

Title:

Account status  Code

Family name

Suffix

First given name

Other given names

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

**Date of birth**  
Day Month Year

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

#### Contributions

Refer to instructions for completing these labels.

**OPENING ACCOUNT BALANCE** \$

- 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** \$
- 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 Contributions) **M** \$
- TOTAL CONTRIBUTIONS** **N** \$

#### Other transactions

- Allocated earnings or losses **O** \$  Loss
- Inward rollovers and transfers **P** \$
- Outward rollovers and transfers **Q** \$
- Lump Sum payment **R1** \$  Code
- Income stream payment **R2** \$  Code

Accumulation phase account balance  
**S1** \$

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

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

TRIS Count

**CLOSING ACCOUNT BALANCE** **S** \$

Accumulation phase value **X1** \$  Retirement phase value **X2** \$

**Sensitive (when completed)**