

# Self-managed superannuation fund annual return 2018

## Section A: Fund Information

1 Your tax file number

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

2 Name of self-managed superannuation fund (SMSF)

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?  N

### 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  A  Was Part B of the audit report qualified?  B  N

### 7 Electronic funds transfer (EFT)

#### A Financial institution details for super payments and tax refunds

BSB no  Account no   
Account name

### 8 Status of SMSF

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

9 Was the fund wound up during the income year?  N

Sensitive (when completed)

**10 Exempt current pension income**

Did the fund pay an income stream to one of more members in the income year?

Y

To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label A.

Exempt current pension amount  
 Segregated assets method  
 Was an actuarial certificate obtained?  
 Did the fund have any other income that was assessable?

**A** 139657  
**B** Y  
**D**  
**E** Y

**Section B: Income**

**11 Income**

Net foreign income  
 Gross foreign income  
 Unfranked dividend amount  
 Franked dividend amount  
 Dividend franking credit  
 Gross trust distributions  
**Calculation of assessable contributions**  
 Assessable employer contributions  
 plus No-TFN-quoted contributions  
 GROSS INCOME  
 Exempt current pension income  
 TOTAL ASSESSABLE INCOME

**D**   
**D1**   
**J** 139657  
**K**  
**L**  
**M**  
**R** 19931   
**R1** 19931  
**R3** 0  
**W** 159588   
**Y** 139657  
**V** 19931

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

**12 Deductions and non-deductible expenses**

	Deductions	Non-deductible expenses
SMSF auditor fee	<b>H1</b> <input type="checkbox"/>	<b>H2</b> 1100
Management and administration expenses	<b>J1</b> <input type="checkbox"/>	<b>J2</b> 2136
TOTAL DEDUCTIONS (A1 to M1)	<b>N</b> <input type="checkbox"/>	
TOTAL NON-DEDUCTIBLE EXPENSES (A2 to L2)		<b>Y</b> 3236
TOTAL SMSF EXPENSES (N + Y)	<b>Z</b> 3236	
TOTAL INCOME OR LOSS (Total assessable income less deductions)	<b>O</b> 19931 <input type="checkbox"/>	

**Section D: Income tax calculation statement**

**13 Income tax calculation statement**

		Taxable income	<b>A</b>	19931.00		
		Tax on taxable income	<b>T1</b>	2989.65		
		Tax on no-TFN-quoted contributions	<b>J</b>	0.00		
Foreign inc. tax offsets	<b>C1</b>	126.19	<b>B</b>	2989.65		
Rebates and tax offsets	<b>C2</b>					
		<b>Gross tax</b>	<b>C</b>	126.19		
		Non-refundable non-c/f tax offsets (C1 + C2)	<b>T2</b>	2863.46		
ESVCLP tax offset	<b>D1</b>		<b>D</b>			
ESVCLP tax offset c/f from previous year	<b>D2</b>					
ESIC tax offset	<b>D3</b>					
ESIC tax offset c/f from previous year	<b>D4</b>					
		<b>Non-refundable c/f tax offsets (D1+D2+D3+D4)</b>	<b>T3</b>	2863.46		
Complying fund's franking credits tax offset	<b>E1</b>	40626.48	<b>E</b>	40626.48		
No-TFN tax offset	<b>E2</b>					
NRAS tax offset	<b>E3</b>					
Exploration cr. tax offset	<b>E4</b>					
		<b>Refundable tax offsets (E1 + E2 + E3 + E4)</b>				
<i>Credit:</i>			<b>T5</b>	0.00		
Int. on early payments	<b>H1</b>		<b>H</b>			
Foreign res. w/holding (excl. capital gains)	<b>H2</b>					
ABN/TFN not quoted	<b>H3</b>					
TFN w/held from closely held trusts	<b>H5</b>					
Int. on no-TFN tax offset	<b>H6</b>					
Credit for foreign res. capital gains w/holding	<b>H8</b>					
		<b>Eligible credits (H1 + H2 + H3 + H5 + H6 + H8)</b>				
		Tax offset refunds			<b>I</b>	37763.02
		PAYG installments raised	<b>K</b>			
		Supervisory levy	<b>L</b>	259.00		
		Supervisory levy adj. for wound up funds	<b>M</b>			
		Supervisory levy adj. for new funds	<b>N</b>			
		<b>TOTAL AMOUNT REFUNDABLE (T5 + G - H - I - K + L - M + N)</b>	<b>S</b>	37504.02		

**Section E: Losses**

**14 Losses information**

Net capital losses carried forward to later years

**V** 9836

**Section F: Member and Supplementary member information**

**MEMBER NUMBER: 1**

Title	<input type="text" value="Mr"/>	Account status	<input type="text" value="O"/>
First name	<input type="text" value="WARWICK"/>		
Other names	<input type="text"/>		
Surname	<input type="text" value="JUDGE"/>		
Suffix	<input type="text"/>		
Member's TFN	<input type="text" value="260 675 043"/>	Date of birth	<input type="text" value="30/03/1948"/>
See the Privacy note in the Declaration			

<b>OPENING ACCOUNT BALANCE</b>	<input type="text" value="1495626.05"/>
<b>Contributions</b>	
Employer contributions	<input type="text" value="A 19931.00"/>
<b>TOTAL CONTRIBUTIONS</b>	<input type="text" value="N 19931.00"/>
<b>Other transactions</b>	
Allocated earnings or losses	<input type="text" value="O 62498.00"/>
Income stream payment	<input type="text" value="R2 95575.00 M"/>
Accumulation phase account balance	<input type="text" value="S1 0.00"/>
Retirement phase account bal. - Non CDBIS	<input type="text" value="S2 1482479.00"/>
Retirement phase account balance - CDBIS	<input type="text" value="S3 0.00"/>
TRIS Count	<input type="text" value="0"/>
<b>CLOSING ACCOUNT BALANCE</b>	
Retirement phase value	<input type="text" value="S 1482479.00"/>
	<input type="text" value="X2 1482479.00"/>

**MEMBER NUMBER: 2**

Title	<input type="text" value="Mrs"/>	Account status	<input type="text" value="O"/>
First name	<input type="text" value="JEAN"/>		
Other names	<input type="text" value="LOUISE"/>		
Surname	<input type="text" value="JUDGE"/>		
Suffix	<input type="text"/>		
Member's TFN	<input type="text" value="122 133 282"/>	Date of birth	<input type="text" value="28/10/1942"/>
See the Privacy note in the Declaration			

<b>OPENING ACCOUNT BALANCE</b>	<input type="text" value="1111864.13"/>
<b>TOTAL CONTRIBUTIONS</b>	<input type="text" value="N 0.00"/>
<b>Other transactions</b>	
Allocated earnings or losses	<input type="text" value="O 48684.00"/>
Income stream payment	<input type="text" value="R2 70000.00 M"/>
Accumulation phase account balance	<input type="text" value="S1 0.00"/>
Retirement phase account bal. - Non CDBIS	<input type="text" value="S2 1090548.00"/>
Retirement phase account balance - CDBIS	<input type="text" value="S3 0.00"/>
TRIS Count	<input type="text" value="0"/>
<b>CLOSING ACCOUNT BALANCE</b>	
Retirement phase value	<input type="text" value="S 1090548.00"/>
	<input type="text" value="X2 1090548.00"/>

**Sensitive** (when completed)

**Section H: Assets and liabilities**

**15 ASSETS**

15a Australian managed investments  
 Listed trusts

**A**

15b Australian direct investments

**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**

Cash and term deposits **E**   
 Debt securities **F**   
 Loans **G**   
 Listed shares **H**   
 Unlisted shares **I**   
 Limited recourse borrowing arrangements (J1 to J6) **J**   
 Non-residential real property **K**   
 Residential real property **L**   
 Collectables and personal use assets **M**   
 Other assets **O**

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS**  
 (sum of labels A to T)

**U**

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 N**

**16 Liabilities**

Borrowings for limited recourse borrowing arrangements **V1**   
 Permissible temporary borrowings **V2**   
 Other borrowings **V3**

Borrowings **V**   
 Total member closing account balances **W**   
 Reserve accounts **X**   
 Other liabilities **Y**   
**TOTAL LIABILITIES** **Z**

**JUDGE FAMILY SETTLEMENT SUPERANNUATION FUND**

Client ref

JUD102

File no 96 034 756

ABN 41 785 600 682

**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](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

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

Title

MR

Family name and suffix

JUDGE

Given and other names

WARWICK DYKER

Phone number

02 8236 7500

Non-individual trustee name

ISIFAND PTY LTD

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

J 0

**TAX AGENT'S DECLARATION:**

We 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 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

TAYLOR

Given and other names

ROBERT MARK

Tax agent's practice

STIRLING WARTON TAYLOR PTY LTD

Tax agent's phone

02 8236 7500

Reference number

JUD102

Tax agent number

72517001

**NOTE: THIS PRINT-OUT IS NOT TO BE LODGED WITH THE ATO.****Sensitive** (when completed)

<b>Gross dividends (excluding distributions from cash management, property and certain other unit trusts)</b>				
<b>Company Share status (if applicable)</b>	<b>Unfranked dividends</b>	<b>Franked dividends</b>	<b>Franking credits</b>	<b>TFN withholding</b>
AS PER IRS SCHEDULE	139657.00			

**Foreign Income Schedule**

**LIST OF TRANSACTIONS**

<b>Type Description Currency</b>	<b>Gross Amount</b>	<b>Deductions</b>	<b>Net Amount</b>	<b>Foreign Tax Paid</b>
Type G General AUD (Australia, Dollars)				Method: Actual 126.19
<b>TOTALS SUMMARY</b> (Includes any available prior year unutilised foreign tax).				126.19

**Distributions from Trusts  
Including Cash Management or Listed Property Trusts**

Trust Name TFN	COLONIAL DIVERSIFIED FUND	Trust Type	P
Trust Name TFN	COLONIAL FUTURE LEADERS FUND	Trust Type	P
Trust Name TFN	ING FUNDS MANAGEMENT	Trust Type	P
Trust Name TFN	WESTFIELD GROUP	Trust Type	P
Trust Name TFN	NSR LTD	Trust Type	P

**Subtotals**

**JUDGE FAMILY SETTLEMENT SUPERANNUATION FUND**

Client ref

JUD102

File no 96 034 756

ABN 41 785 600 682

**Gross taxable employer contributions**

Details	Amount
WARWICK JUDGE	19931.00
Total	19931.00

**Other liabilities**

Details	Amount
PROVISION FOR DEFERRED INCOME TAX	49978.00
Total	49978.00



Item: PRIOR YEAR LOSS

Category: S Shares  
 Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
PRIOR YEAR LOSS	4045					4045
Total:	4045					4045
Reduced Cost Base:						4045

Capital Gain/Loss

Consideration Received	
Reduced Cost Base	4045
Capital Loss	4045

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Item: PRIOR YEAR LOSS

Category: U Units in unit Trusts (s104-70 income)  
 Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
PRIOR YEAR LOSS	5791					5791
Total:	5791					5791
Reduced Cost Base:						5791

Capital Gain/Loss

Consideration Received	
Reduced Cost Base	5791
Capital Loss	5791

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Item Description	Acquired	Disposed	Consideration Received	Cost Base		Gain/Loss
				Amount	Type	
<b>Other Assets</b>						
<b>A. SUMMARY</b>						
<b>4. Prior Year/Losses Transferred In</b>						
a. Prior Year Capital Losses						
Shares in companies listed on an Australian Securities Exchange - Category S						
0				4045	C	-4045
Units in unit trusts listed on an Australian Securities Exchange - Category U						
0				5791	C	-5791
<b>Sub-total Prior Year Losses</b>						<b>-9836</b>

Key to Cost Base Type:

- C = Cost base (asset owned less than 12 months)
- R = Reduced cost base (loss)
- I = Indexed cost base (per CPI)
- D = Deemed threshold
- DS = Discount Method

Item Description	Acquired	Disposed	Consideration Received	Cost Base Amount	Type	Gain/Loss
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<b>B. APPLICATION OF CAPITAL LOSSES</b>				
Description	Capital Gain	Current Year Loss Applied	Prior Year/ T'ferred In Loss Applied	Residual Cap Gain
3,4a,4b Capital Losses			9836	
1. Frozen/Other Capital Gains		0	0	0
6. Net Collectable Frozen/Other		0	0	0
7. Net Collectable Pre-disc Gains		0	0	0
8. Personal Use Frozen/Other		0	0	0
9. Personal Use Pre-discount Gains		0	0	0
<b>Total Remaining Capital Losses</b>		<b>0</b>	<b>9836</b>	

<b>C. NET CAPITAL GAIN/LOSS CALCULATION</b>	
Unapplied Current Year Losses	0
Unapplied Prior Year/Losses Transferred In	-9836
<b>Total Capital Losses Carried Forward</b>	<b>-9836</b>

**TOTAL NET CAPITAL GAIN SUMMARY**

Other Assets	-9836
Collectables	
Personal Use Assets	
<b>Total Net Capital Losses</b>	<b>-9836</b>

**Accumulated Losses To Carry Forward**

Other assets	9836
	9836 (Returned at Net Capital Losses carried forward)

Please note that due to the method of calculation, the summary report may be subject to rounding errors.

Note: When sharing a capital gain or receiving a share a rounding error of \$1 may occur.

**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

**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](http://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](http://www.abr.gov.au)) for further information - it outlines our commitment to safeguarding your details.

**Electronic funds transfer - direct debit**  
 Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

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: JUDGE FAMILY SUPER FUND

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

Signature

Date

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

We, STIRLING WARTON TAYLOR PTY LTD 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	02 8236 7500	Client's reference	JUD102
Agent's Contact Name	ROBERT MARK TAYLOR		
Agent's reference number	72517001		