

# Self-managed superannuation fund annual return 2021

## 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	74 Main Street		
Suburb/State/P'code	BAIRNSDALE	VIC	3875

### 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?

**Sensitive** (when completed)

Dwyer Family Super Fund

Client ref

DWYERSF

File no 97 388 548

ABN 78 708 909 416

9 Was the fund wound up during the income year?

N

10 Exempt current pension income

Did the fund pay retirement phase superannuation income stream benefits to one or 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

**A** 150426

Unsegregated assets method

**C** Y

Was an actuarial certificate obtained?

**D** Y

Did the fund have any other income that was assessable?

**E** Y

**Section B: Income**  
**11 Income**

Did you have a CGT event during the year?  
 Have you applied an exemption or rollover?

<b>G</b>	<input type="checkbox"/>
<b>M</b>	<input type="checkbox"/>
<b>Y</b>	<input type="checkbox"/>
<b>N</b>	<input type="checkbox"/>

Net capital gain

<b>A</b>	25944
----------	-------

Gross interest

<b>C</b>	3617
----------	------

Unfranked dividend amount

<b>J</b>	
----------	--

Franked dividend amount

<b>K</b>	25374
----------	-------

Dividend franking credit

<b>L</b>	10874
----------	-------

Gross trust distributions

<b>M</b>	118740
----------	--------

**Calculation of assessable contributions**

<b>R</b>	0
----------	---

plus No-TFN-quoted contributions

<b>R3</b>	<input type="text" value="0"/>
-----------	--------------------------------

**GROSS INCOME**

<b>W</b>	184549
----------	--------

Exempt current pension income

<b>Y</b>	150426
----------	--------

**TOTAL ASSESSABLE INCOME**

<b>V</b>	34123
----------	-------

**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="text" value="111"/>	<b>H2</b> <input type="text" value="493"/>
Management and administration expenses	<b>J1</b> <input type="text" value="859"/>	<b>J2</b> <input type="text" value="2648"/>
<b>TOTAL DEDUCTIONS (A1 to M1)</b>	<b>N</b> <input type="text" value="970"/>	
<b>TOTAL NON-DEDUCTIBLE EXPENSES (A2 to L2)</b>		<b>Y</b> <input type="text" value="3141"/>
<b>TOTAL SMSF EXPENSES (N + Y)</b>	<b>Z</b> <input type="text" value="4111"/>	
<b>TOTAL INCOME OR LOSS</b> (Total assessable income less deductions)	<b>O</b> <input type="text" value="33153"/>	

**Section D: Income tax calculation statement**

**13 Income tax calculation statement**

		Taxable income	<b>A</b>	33153.00
		Tax on taxable income	<b>T1</b>	4972.95
		Tax on no-TFN-quoted contributions	<b>J</b>	0.00
Foreign inc. tax offsets	<b>C1</b>	<b>Gross tax</b>	<b>B</b>	4972.95
Rebates and tax offsets	<b>C2</b>	Non-refundable non-c/f tax offsets (C1 + C2)	<b>C</b>	0.00
ESVCLP tax offset	<b>D1</b>	<b>SUBTOTAL 1</b>	<b>T2</b>	4972.95
ESVCLP tax offset c/f from previous year	<b>D2</b>	Non-refundable c/f tax offsets (D1+D2+D3+D4)	<b>D</b>	
ESIC tax offset	<b>D3</b>	<b>SUBTOTAL 2</b>	<b>T3</b>	4972.95
ESIC tax offset c/f from previous year	<b>D4</b>			
Complying fund's franking credits tax offset	<b>E1</b>	Refundable tax offsets (E1 + E2 + E3 + E4)	<b>E</b>	10874.88
No-TFN tax offset	<b>E2</b>			
NRAS tax offset	<b>E3</b>	<b>TAX PAYABLE</b>	<b>T5</b>	0.00
Exploration cr. tax offset	<b>E4</b>	Section 102AAM int. charge	<b>G</b>	
<i>Credit:</i>		Eligible credits (H1 + H2 + H3 + H5 + H6 + H8)	<b>H</b>	
Int. on early payments	<b>H1</b>	Tax offset refunds	<b>I</b>	5901.93
Foreign res. w/holding (excl. capital gains)	<b>H2</b>	PAYG installments raised	<b>K</b>	
ABN/TFN not quoted	<b>H3</b>	Supervisory levy	<b>L</b>	259.00
TFN w/held from closely held trusts	<b>H5</b>	Supervisory levy adj. for wound up funds	<b>M</b>	
Int. on no-TFN tax offset	<b>H6</b>	Supervisory levy adj. for new funds	<b>N</b>	
Credit for foreign res. capital gains w/holding	<b>H8</b>	<b>TOTAL AMOUNT REFUNDABLE</b> (T5 + G - H - I - K + L - M + N)	<b>S</b>	5642.93

**Sensitive** (when completed)

Dwyer Family Super Fund

Client ref

DWYERSF

File no 97 388 548

ABN 78 708 909 416

## Section F: Member information

## MEMBER NUMBER: 1

Title  Account status

First name

Other names

Surname

Suffix

Member's TFN  Date of birth

See the Privacy note in the Declaration

## OPENING ACCOUNT BALANCE

## TOTAL CONTRIBUTIONS

(Sum of labels A to M)

**N**

## Other transactions

Allocated earnings or losses

Income stream payment

Accumulation phase account balance **S1**

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

Retirement phase account balance - CDBIS **S3**

TRIS Count

## CLOSING ACCOUNT BALANCE

**S** 

## MEMBER NUMBER: 2

Title  Account status

First name

Other names

Surname

Suffix

Member's TFN  Date of birth

See the Privacy note in the Declaration

## OPENING ACCOUNT BALANCE

## TOTAL CONTRIBUTIONS

(Sum of labels A to M)

**N**

## Other transactions

Allocated earnings or losses

Income stream payment

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

15a Australian managed investments

Unlisted trusts **B** 

Sensitive (when completed)

15b Australian direct investments

**Limited Recourse Borrowing Arrangements**

Australian residential real property	<b>J1</b>	<input type="text"/>	Cash and term deposits	<b>E</b>	<input type="text" value="573544"/>
Australian non-residential real property	<b>J2</b>	<input type="text"/>	Debt securities	<b>F</b>	<input type="text"/>
Overseas real property	<b>J3</b>	<input type="text"/>	Loans	<b>G</b>	<input type="text"/>
Australian shares	<b>J4</b>	<input type="text"/>	Listed shares	<b>H</b>	<input type="text" value="703140"/>
Overseas shares	<b>J5</b>	<input type="text"/>	Unlisted shares	<b>I</b>	<input type="text"/>
Other	<b>J6</b>	<input type="text"/>	Limited recourse borrowing arrangements (J1 to J6)	<b>J</b>	<input type="text"/>
Property count	<b>J7</b>	<input type="text"/>	Non-residential real property	<b>K</b>	<input type="text"/>
			Residential real property	<b>L</b>	<input type="text"/>
			Collectables and personal use assets	<b>M</b>	<input type="text"/>
			Other assets	<b>O</b>	<input type="text" value="74300"/>

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

**U**

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** **N**

**16 Liabilities**

Borrowings for limited recourse borrowing arrangements	<b>V1</b>	<input type="text"/>	Borrowings	<b>V</b>	<input type="text"/>
Permissible temporary borrowings	<b>V2</b>	<input type="text"/>	Total member closing account balances	<b>W</b>	<input type="text" value="4209961"/>
Other borrowings	<b>V3</b>	<input type="text"/>	Reserve accounts	<b>X</b>	<input type="text"/>
			Other liabilities	<b>Y</b>	<input type="text"/>
			<b>TOTAL LIABILITIES</b>	<b>Z</b>	<input type="text" value="4209961"/>

**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, 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	Mr
Family name and suffix	Dwyer
Given and other names	Kevin Joseph
Phone number	03 5152 6011
Non-individual trustee name	Strathaird Pty Ltd

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

**J**

**TAX AGENT'S DECLARATION:**

I declare that the Self-managed superannuation fund annual return 2021 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

**Tax agent's contact details**

Title	Mr
Family name and suffix	Zagami
Given and other names	Robert
Tax agent's practice	Eager and Partners
Tax agent's phone	03 51523317
Reference number	DWYERSF
Tax agent number	26665006

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

**Sensitive** (when completed)

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

	<b>Capital gain</b>	<b>Capital loss</b>
Amount of capital gains from a trust (including a managed fund)	<b>G</b> <input type="text" value="38916"/>	
<b>Total current year capital gains</b>	<b>J</b> <input type="text" value="38916"/>	

**4. CGT discount**

Total CGT discount applied **A**

**6. Net capital gain**

Net capital gain **A**

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



**Gross dividends  
 (excluding distributions from cash management, property and certain other unit trusts)**

Company Share status (if applicable)	Unfranked dividends	Franked dividends	Franking credits	TFN withholding
Per Financial Statements		25374.72	10874.88	
<b>Total</b>		<b>25374.72</b>	<b>10874.88</b>	

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

Trust Name  Trust Type   
 TFN

**Arm's length income**

Unfranked Dividend	Franked Dividend	Franking Credit	Other Trust Income
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="114501"/>

Capital gains

Indexed	Discount (net)	Other
<input type="text"/>	<input type="text" value="25944"/>	<input type="text"/>

Trust Name  Trust Type   
 TFN

**Arm's length income**

Unfranked Dividend	Franked Dividend	Franking Credit	Other Trust Income
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="4239"/>

**Subtotals**

**Arm's length income**

Unfranked Dividend	Franked Dividend	Franking Credit	Other Trust Income
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="118740"/>

Capital gains

Indexed	Discount (net)	Other
<input type="text"/>	<input type="text" value="25944"/>	<input type="text"/>

**Exempt current pension income**

Details	Amount
Actuarial Exempt Percentage 81.510%	
Gross Income \$184,549 x %	150426.00
<b>Total</b>	<b>150426.00</b>

Form F  
Dwyer Family Super Fund  
File no 97 388 548  
ABN 78 708 909 416

Capital Gains Schedules 2021

Client ref DWYERSF

Item: 1 Dft - Auswide

Category: Z Values from Trust distribution schedules  
Method: DS Discount

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Dft - Auswide			25944		N/A	
Total:			25944			

Capital Gain/Loss

Capital Gain						<u>38916</u>
Adjusted Discount Percentage		33.33%				<u>12972</u>
Reduced Discount Capital Gain						<u>25944</u>