

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
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?

Section B: Income
11 Income

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

G	Y	
M	N	

Net capital gain
 Gross interest
 Net foreign income

A	0	
C	3396	
D		

Gross foreign income

D1

Unfranked dividend amount
 Franked dividend amount
 Dividend franking credit

J	
K	
L	
R	50000

Calculation of assessable contributions

Assessable employer contributions
plus Assessable personal contributions
plus No-TFN-quoted contributions

R1	25000
R2	25000
R3	0

GROSS INCOME
 TOTAL ASSESSABLE INCOME

W	53396	
V	53396	

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

Management and administration expenses

J1

J2

Description
 Filing Fees
 Accounting
 Bank Charges

Description	Deductions	Non-Ded Exp
Filing Fees	259	
Accounting	2200	
Bank Charges	4	

Total 2463

TOTAL DEDUCTIONS (A1 to M1)

N

TOTAL NON-DEDUCTIBLE EXPENSES (A2 to L2)

Y

TOTAL SMSF EXPENSES (N + Y)

Z

TOTAL INCOME OR LOSS
 (Total assessable income less deductions)

O

Section D: Income tax calculation statement

13 Income tax calculation statement

		Taxable income	A	50933.00
		Tax on taxable income	T1	7639.95
		Tax on no-TFN-quoted contributions	J	0.00
		Gross tax	B	7639.95
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	7639.95
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	7639.95
Complying fund's franking credits tax offset	E1			
No-TFN tax offset	E2			
NRAS tax offset	E3			
Exploration cr. tax offset	E4			
		Refundable tax offsets (E1 + E2 + E3 + E4)	E	
<i>Credit:</i>		TAX PAYABLE	T5	7639.95
Int. on early payments	H1			
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 (H1 + H2 + H3 + H5 + H6 + H8)	H	
		Tax offset refunds	I	0.00
		PAYG installments raised	K	16000.00
		Supervisory levy	L	259.00
		Supervisory levy adj. for wound up funds	M	
		Supervisory levy adj. for new funds	N	
		TOTAL AMOUNT REFUNDABLE (T5 + G - H - I - K + L - M + N)	S	8101.05

Section E: Losses

14 Losses information

Net capital losses carried forward to later years **V** 4492

Section F: Member information

MEMBER NUMBER: 1

Title	<input type="text" value="MR"/>	Account status	<input type="text" value="O"/>
First name	<input type="text" value="DOUGLAS"/>		
Other names	<input type="text"/>		
Surname	<input type="text" value="LESLIE"/>		
Suffix	<input type="text"/>		
Member's TFN	<input type="text" value="264 538 313"/>	Date of birth	<input type="text" value="17/10/1961"/>

See the Privacy note in the Declaration

OPENING ACCOUNT BALANCE

Contributions

Employer contributions	A	<input type="text" value="25000.00"/>
Employers ABN	A1	<input type="text" value="32 056 853 831"/>
TOTAL CONTRIBUTIONS (Sum of labels A to M)	N	<input type="text" value="25000.00"/>

Other transactions

Allocated earnings or losses	O	<input type="text" value="3370.89"/>
Accumulation phase account balance	S1	<input type="text" value="887340.17"/>
Retirement phase account bal. - Non CDBIS	S2	<input type="text" value="0.00"/>
Retirement phase account balance - CDBIS	S3	<input type="text" value="0.00"/>
TRIS Count		<input type="text" value="0"/>

CLOSING ACCOUNT BALANCE

Accumulation phase value	S	<input type="text" value="887340.17"/>
Retirement phase value	X1	<input type="text" value="887340.17"/>
Outstanding limited recourse	X2	<input type="text" value="0.00"/>
borrowing arrangement amount	Y	<input type="text" value="0.00"/>

MEMBER NUMBER: 2

Title	<input type="text" value="MRS"/>	Account status	<input type="text" value="O"/>
First name	<input type="text" value="JANET"/>		
Other names	<input type="text"/>		
Surname	<input type="text" value="LESLIE"/>		
Suffix	<input type="text"/>		
Member's TFN	<input type="text" value="137 860 976"/>	Date of birth	<input type="text" value="24/09/1963"/>

See the Privacy note in the Declaration

OPENING ACCOUNT BALANCE

Contributions

Personal contributions	B	<input type="text" value="25000.00"/>
TOTAL CONTRIBUTIONS (Sum of labels A to M)	N	<input type="text" value="25000.00"/>

Other transactions

Allocated earnings or losses	O	<input type="text" value="2311.53"/>
Accumulation phase account balance	S1	<input type="text" value="754773.56"/>
Retirement phase account bal. - Non CDBIS	S2	<input type="text" value="0.00"/>
Retirement phase account balance - CDBIS	S3	<input type="text" value="0.00"/>
TRIS Count		<input type="text" value="0"/>

CLOSING ACCOUNT BALANCE

Accumulation phase value	S	<input type="text" value="754773.56"/>
Retirement phase value	X1	<input type="text" value="754773.56"/>
Outstanding limited recourse	X2	<input type="text" value="0.00"/>
borrowing arrangement amount	Y	<input type="text" value="0.00"/>

Section H: Assets and liabilities

15 ASSETS

15b Australian direct investments

Limited Recourse Borrowing Arrangements

Australian residential real property	J1		Cash and term deposits	E	1552740
Australian non-residential real property	J2		Debt securities	F	
Overseas real property	J3		Loans	G	
Australian shares	J4		Listed shares	H	84391
Overseas shares	J5		Unlisted shares	I	
Other	J6		Limited recourse borrowing arrangements (J1 to J6)	J	
Property count	J7		Non-residential real property	K	
			Residential real property	L	
			Collectables and personal use assets	M	
			Other assets	O	4981

TOTAL AUSTRALIAN AND OVERSEAS ASSETS **U** 1642112
 (sum of labels A to T)

16 Liabilities

Borrowings for limited recourse borrowing arrangements	V1		Borrowings	V	
Permissible temporary borrowings	V2		Total member closing account balances	W	1642114
Other borrowings	V3		Reserve accounts	X	
			Other liabilities	Y	
			TOTAL LIABILITIES	Z	1642114

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
 Phone number
 Non-individual trustee name

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	<input type="text"/>
Family name and suffix	Parrelli
Given and other names	Vince
Tax agent's practice	Parrelli & Co
Tax agent's phone	02 9369 2313
Reference number	LESRET
Tax agent number	58380002

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

1. Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	A 17083	K
Total current year capital gains	J 17083	

2. Capital losses

Total prior year net capital losses applied	C 17083
Total capital losses applied	E 17083

3. Unapplied net capital losses carried forward

Other net capital losses carried forward to later income years	B 4492
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6. Net capital gain

Net capital gain	A 0
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NOTE: THIS PRINT-OUT IS NOT TO BE LODGED WITH THE ATO.

Taxation Estimate
For the year ended 30 June 2021

Return Code: LESRET
Description: Leslie Retirement Fund

Tax File Number: 898 123 775
Date prepared: 31/05/2022

	\$	\$
Summary of Taxable Income		
Business and Investment Income:		
Capital Gains Income	0.00	
No-TFN contributions	0.00	
Other Business income	53,396.00	
	<hr/>	
		53,396.00
Less Deductions		2,463.00
		<hr/>
Taxable Income		50,933.00
		<hr/>
Tax on Taxable Income		
Additional Tax on No-TFN contributions		
\$0.00 @ 32% (includes 2% Medicare Levy)	0.00	
Other Business Income \$50933.00 @ 15.00%	7,639.95	
	<hr/>	
Gross Tax		7,639.95
		<hr/>
SUBTOTAL T2		7,639.95
		<hr/>
SUBTOTAL T3		7,639.95
		<hr/>
TAX PAYABLE T5		7,639.95
		<hr/>
Less Eligible Credits		
PAYG Instalments raised	16,000.00	
	<hr/>	
		16,000.00
		<hr/>
		-8,360.05
		<hr/>
Add:		
Supervisory levy	259.00	
	<hr/>	
		259.00
		<hr/>
TOTAL AMOUNT REFUNDABLE		8,101.05
		<hr/>
2022 PAYG INSTALMENTS		
Commissioner's Instalment Rate		14.31%

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.

Taxation Estimate
For the year ended 30 June 2021

Return Code: LESRET
Description: Leslie Retirement Fund

Tax File Number: 898 123 775
Date prepared: 31/05/2022

PAYG INSTALMENT CALCULATION DETAILS

CALCULATION OF ADJUSTED TAXABLE INCOME for the year ending 30 June 2022

	\$	\$
Taxable income as per return	50,933	
	<hr/>	
Adjusted Taxable Income		50,933
		<hr/>
Tax payable on 2021 adj. taxable income @ 15.00%		7,639.95
		<hr/>
Less:		
Foreign income tax offset	0.00	
	<hr/>	
		0.00
		<hr/>
Adj. tax payable on adj. taxable income after rebates/offsets		7,639.95

CALCULATION OF NOTIONAL TAX

Adj. tax payable on adj. taxable income		7,639.95
Adj. tax payable on adj. withholding taxable income		
		<hr/>
Notional Tax (NT)		7,639.95
		<hr/>

CALCULATION OF BASE ASSESSMENT INSTALMENT INCOME 2022

Total assessable income		53,396
		<hr/>
Base Assessment Instalment Inc. (BAII)		53,396
		<hr/>
Commissioner's Instalment Rate (NT/BAII)		14.31%

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.

Taxation Estimate
For the year ended 30 June 2021

Return Code: LESRET
Description: Leslie Retirement Fund

Tax File Number: 898 123 775
Date prepared: 31/05/2022

CALCULATION OF GDP ADJUSTED NOTIONAL TAX for the year ending 30 June 2022

	\$	\$
Taxable income per 2021 Return:	50,933	
Adjusted Taxable Income		50,933
Add: GDP uplift (ATI x 1.00)		0
GDP adjusted Taxable Income		50,933
Tax payable on GDP adj. taxable income @ 15.00%		7,639.95
Less Refundable Credits:		
Foreign income tax offset x 1.00 GDP adj.	0.00	
		0.00
Adj. tax payable on GDP adj. TI after rebates/offsets		7,639.95

CALCULATION OF GDP ADJUSTED NOTIONAL TAX

Adj. tax on GDP adj. taxable income	7,639.95
Adj. tax payable on adj. withholding taxable income	
GDP Adjusted Notional Tax (NT)	7,639.95

ESTIMATE OF 2021-2022 PAYG INSTALMENTS

Instalments are calculated based on GDP-adjusted Notional tax payable of \$7,639.
Subject to variation in income, amounts payable should be as follows:

	\$
28 October, 2021	1,909.00
28 February, 2022	1,910.00
28 April, 2022	1,910.00
28 July, 2022	1,910.00
	7,639.00

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.

Interest Income

Financial institution Branch Sharing status (if applicable)	Account Number	TFN withholding	Interest
Interest Received			3396.71
	Total share for this return		3396

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

Foreign Income Schedule

Details	Amount
Doug Leslie	25000.00
Total	25000.00

Details	Amount
Janet Leslie	25000.00
Total	25000.00

Form F
Leslie Retirement Fund
File no 898 123 775
ABN 59 475 407 579

Capital Gains Schedules 2021

Client ref LESRET

Item: PRIOR YEAR LOSS

Category: R Real estate
Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
PRIOR YEAR LOSS	4393					4393
Total:	4393					4393
Reduced Cost Base:						4393

Capital Gain/Loss

Consideration Received	
Reduced Cost Base	4393
Capital Loss	4393

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	17182					17182
Total:	17182					17182
Reduced Cost Base:						17182

Capital Gain/Loss

Consideration Received	
Reduced Cost Base	17182
Capital Loss	17182

Item: 1 Australian Strategic Materials

Category: S Shares
Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Australian Strategic Materials	4719	28/07/2020	21802	15/09/2020		4719
Total:	4719		21802			4719

Capital Gain/Loss

Capital Gain	17083
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Note: When sharing a capital gain or receiving a share a rounding error of \$1 may occur.

Form F
Leslie Retirement Fund
File no 898 123 775
ABN 59 475 407 579

Capital Gains Schedules 2021

Client ref LESRET

Item Description	Acquired	Disposed	Consideration Received	Cost Base		Gain/Loss
				Amount	Type	
Other Assets						
A. SUMMARY						
1. Frozen/Other Capital Gains						
Shares in companies listed on an Australian Securities Exchange - Category S						
1 Australian Strategic Materials	28/07/2020	15/09/2020	21802	4719	C	17083
						<u>17083</u>
4. Prior Year/Losses Transferred In						
a. Prior Year Capital Losses						
Real estate situated in Australia - Category R						
0 PRIOR YEAR LOSS				4393	C	-4393
Shares in companies listed on an Australian Securities Exchange - Category S						
0 PRIOR YEAR LOSS				17182	C	-17182
						<u>-21575</u>

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. APPLICATION OF CAPITAL LOSSES				
Description	Capital Gain	Current Year Loss Applied	Prior Year/ T'ferred In Loss Applied	Residual Cap Gain
3,4a,4b Capital Losses			21575	
1. Frozen/Other Capital Gains	17083	0	17083	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
Total Remaining Capital Losses		0	4492	

C. NET CAPITAL GAIN/LOSS CALCULATION	
Unapplied Current Year Losses	0
Unapplied Prior Year/Losses Transferred In	-4492
Total Capital Losses Carried Forward	-4492

TOTAL NET CAPITAL GAIN SUMMARY

Other Assets	-4492
Collectables	
Personal Use Assets	
Total Net Capital Losses	-4492

Accumulated Losses To Carry Forward

Other assets	4492
	4492 (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.

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="53396"/>	<input type="text" value="2463"/>	<input type="text" value="50933"/>

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)**

I, Parrelli & Co declare that:

* I have prepared this tax return in accordance with the information supplied by the partner, trustee, director or public officer

* I have received a declaration made by the entity that the information provided to me for the preparation of this tax return is true and correct, and

* I am 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 9369 2313

Client's reference

LESRET

Agent's Contact Name

Vince Parrelli

Agent's reference number

58380002
