

Self-managed superannuation fund annual return **2023**

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 2023* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2023* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ➖ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S M I T H S T

- Place in ALL applicable boxes.

- Postal address for annual returns:

Australian Taxation Office
GPO Box 9845
[insert the name and postcode
of your capital city]

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 Tax file number (TFN)

- To assist processing, write the fund's TFN at the top of pages 3, 5, 7, 9 and 11.

- ❗ 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)

Alder Superannuation Fund

3 Australian business number (ABN) (if applicable)

4 Current postal address

Po Box 552

Suburb/town

NORTH ADELAIDE

State/territory

SA

Postcode

5006

5 Annual return status

Is this an amendment to the SMSF's 2023 return?

A No Yes

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

B No Yes

Tax File Number

6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A** / /

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

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

If Part B of the audit report was qualified, have the reported issues been rectified? **D** No Yes

7 Electronic funds transfer (EFT)

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

A Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number Fund account number

Fund account name

I would like my tax refunds made to this account. Go to C.

B Financial institution account details for tax refunds

This account is used for tax refunds. You can provide a tax agent account here.

BSB number Account number

Account name

C Electronic service address alias

Provide the electronic service address alias (ESA) issued by your SMSF messaging provider. (For example, SMSFdataESAAlias). See instructions for more information.

Tax File Number

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-contribution and Low Income Super Amounts? **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 Day / Month / Year Have all tax lodgment and payment obligations been met? No Yes

10 Exempt current pension income

Did the fund pay retirement phase superannuation income stream benefits 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 quoted 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 all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the **entire year**, there was **no** other income that was assessable, and you **have not** realised a deferred notional gain. 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 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2023*.

Have you applied an exemption or rollover?

M No Yes

Code

Net capital gain **A** \$ 361,712

Gross rent and other leasing and hiring income **B** \$

Gross interest **C** \$

Forestry managed investment scheme income **X** \$

D1 \$ 	Gross foreign income	D \$ 	Loss <input type="checkbox"/>
	Net foreign income		

Australian franking credits from a New Zealand company **E** \$

Transfers from foreign funds **F** \$ Number 0

Gross payments where ABN not quoted **H** \$

Gross distribution from partnerships **I** \$

Loss

Calculation of assessable contributions

Assessable employer contributions

R1 \$ 13,790

plus Assessable personal contributions

R2 \$

plus **No-TFN-quoted contributions

R3 \$ 0
(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

R6 \$

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$ 7,000

Code P

Assessable contributions **R** \$ 13,790
(R1 plus R2 plus R3 less R6)

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 **S** \$

*Assessable income due to changed tax status of fund **T** \$

Net non-arm's length income **U** \$
(subject to 45% tax rate) (U1 plus U2 plus U3)

Code

#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.

GROSS INCOME **W** \$ 382,502
(Sum of labels A to U)

Loss

Exempt current pension income **Y** \$ 41,247

TOTAL ASSESSABLE INCOME (W less Y) **V** \$ 341,255

Loss

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).

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	A1 \$ <input type="text"/>	A2 \$ <input type="text"/>	
Interest expenses overseas	B1 \$ <input type="text"/>	B2 \$ <input type="text"/>	
Capital works expenditure	D1 \$ <input type="text"/>	D2 \$ <input type="text"/>	
Decline in value of depreciating assets	E1 \$ <input type="text"/>	E2 \$ <input type="text"/>	
Insurance premiums – members	F1 \$ <input type="text"/>	F2 \$ <input type="text"/>	
SMSF auditor fee	H1 \$ <input type="text" value="294"/>	H2 \$ <input type="text" value="35"/>	
Investment expenses	I1 \$ <input type="text"/>	I2 \$ <input type="text"/>	
Management and administration expenses	J1 \$ <input type="text" value="1,135"/>	J2 \$ <input type="text" value="105"/>	
Forestry managed investment scheme expense	U1 \$ <input type="text"/>	U2 \$ <input type="text"/>	
Other amounts	L1 \$ <input type="text"/> <input type="checkbox"/> Code	L2 \$ <input type="text"/> <input type="checkbox"/> Code	
Tax losses deducted	M1 \$ <input type="text"/>		

TOTAL DEDUCTIONS
N \$ <input type="text" value="1,429"/>
(Total A1 to M1)

TOTAL NON-DEDUCTIBLE EXPENSES
Y \$ <input type="text" value="140"/>
(Total A2 to L2)

#TAXABLE INCOME OR LOSS	Loss <input type="checkbox"/>
O \$ <input type="text" value="339,826"/>	
(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)	

TOTAL SMSF EXPENSES
Z \$ <input type="text" value="1,569"/>
(N plus Y)

#This is a mandatory label.

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. If you leave these labels blank, you will have specified a zero amount.

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2023* on how to complete the calculation statement.

#Taxable income	A	\$	339,826
<small>(an amount must be included even if it is zero)</small>			
#Tax on taxable income	T1	\$	50,973.90
<small>(an amount must be included even if it is zero)</small>			
#Tax on no-TFN-quoted contributions	J	\$	0.00
<small>(an amount must be included even if it is zero)</small>			
Gross tax	B	\$	50,973.90
<small>(T1 plus J)</small>			

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

SUBTOTAL 1

T2 \$ 50,973.90

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset	D1	\$	0.00
Early stage venture capital limited partnership tax offset carried forward from previous year	D2	\$	0.00
Early stage investor tax offset	D3	\$	0.00
Early stage investor tax offset carried forward from previous year	D4	\$	0.00
		Non-refundable carry forward tax offsets	
		D	0.00
<small>(D1 plus D2 plus D3 plus D4)</small>			
		SUBTOTAL 2	
		T3	50,973.90
<small>(T2 less D – cannot be less than zero)</small>			

Complying fund's franking credits tax offset	E1	\$	
No-TFN tax offset	E2	\$	
National rental affordability scheme tax offset	E3	\$	
Exploration credit tax offset	E4	\$	0.00
		Refundable tax offsets	
		E	
<small>(E1 plus E2 plus E3 plus E4)</small>			

#TAX PAYABLE T5 \$ 50,973.90

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$

H2	Credit for tax withheld – foreign resident withholding (excluding capital gains)	<input style="width: 90%;" type="text"/>		
H3	Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<input style="width: 90%;" type="text"/>		
H5	Credit for TFN amounts withheld from payments from closely held trusts	<input style="width: 90%;" type="text" value="0.00"/>		
H6	Credit for interest on no-TFN tax offset	<input style="width: 90%;" type="text"/>		
H8	Credit for foreign resident capital gains withholding amounts	<input style="width: 90%;" type="text" value="0.00"/>		
	Eligible credits			
		H	<input style="width: 90%;" type="text"/>	
			<small>(H2 plus H3 plus H5 plus H6 plus H8)</small>	

#Tax offset refunds <small>(Remainder of refundable tax offsets)</small>	I	<input style="width: 90%;" type="text" value="0.00"/>	<small>(unused amount from label E – an amount must be included even if it is zero)</small>
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PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

AMOUNT DUE OR REFUNDABLE <small>A positive amount at S is what you owe, while a negative amount is refundable to you.</small>	S	<input style="width: 90%;" type="text" value="51,232.90"/>	<small>(T5 plus G less H less I less K plus L less M plus N)</small>
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#This is a mandatory label.

Section E: Losses

14 Losses

! If total loss is greater than \$100,000, complete and attach a *Losses schedule 2023*.

Tax losses carried forward to later income years **U** \$

Net capital losses carried forward to later income years **V** \$

Section F: **Member information**

MEMBER 1

Title: Mr Mrs Miss Ms Other _____

Family name **Alder**

First given name **Timothy** Other given names _____

Member's TFN See the Privacy note in the Declaration. **Provided** Date of birth **Provided**

Contributions OPENING ACCOUNT BALANCE \$ **99,252.04**

! Refer to instructions for completing these labels.

Employer contributions
A \$ **2,044.84**
 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 \$ _____

Proceeds from primary residence disposal
H \$ _____
 Receipt date **H1** _____ / _____ / _____
 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 Amounts)
M \$ _____

TOTAL CONTRIBUTIONS N \$ **2,044.84**
 (Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance
S1 \$ **961.07**
 Retirement phase account balance - Non CDBIS
S2 \$ **99,881.14**
 Retirement phase account balance - CDBIS
S3 \$ **0.00**

Allocated earnings or losses **O** \$ **18,715.33** Loss
 Inward rollovers and transfers **P** \$ _____
 Outward rollovers and transfers **Q** \$ _____
 Lump Sum payments **R1** \$ _____ Code
 Income stream payments **R2** \$ **19,170.00** Code **M**

0 TRIS Count **CLOSING ACCOUNT BALANCE S** \$ **100,842.21**
 (**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$ _____
 Retirement phase value **X2** \$ _____
 Outstanding limited recourse borrowing arrangement amount **Y** \$ _____

Tax File Number

MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Member's TFN Date of birth

Contributions OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

- A** \$ Employer contributions
- A1** ABN of principal employer
- B** \$ Personal contributions
- C** \$ CGT small business retirement exemption
- D** \$ CGT small business 15-year exemption amount
- E** \$ Personal injury election
- F** \$ Spouse and child contributions
- G** \$ Other third party contributions

- H** \$ Proceeds from primary residence disposal
- H1** Receipt date / / 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 Amounts)
- M** \$

TOTAL CONTRIBUTIONS N \$
(Sum of labels **A** to **M**)

Other transactions

- S1** \$ Accumulation phase account balance
- S2** \$ Retirement phase account balance - Non CDBIS
- S3** \$ Retirement phase account balance - CDBIS

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

TRIS Count **CLOSING ACCOUNT BALANCE S** \$
(**S1** plus **S2** plus **S3**)

- Accumulation phase value **X1** \$
- Retirement phase value **X2** \$
- Outstanding limited recourse borrowing arrangement amount **Y** \$

Tax File Number

MEMBER 3

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Member's TFN Date of birth

Contributions

i Refer to instructions for completing these labels.

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 \$

Proceeds from primary residence disposal
H \$

H1 Receipt date / /

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 Amounts)
M \$

TOTAL CONTRIBUTIONS N \$
(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance
S1 \$

Retirement phase account balance - Non CDBIS
S2 \$

Retirement phase account balance - CDBIS
S3 \$

TRIS Count

CLOSING ACCOUNT BALANCE S \$
(**S1** plus **S2** plus **S3**)

Allocated earnings or losses
O \$ Loss

Inward rollovers and transfers
P \$

Outward rollovers and transfers
Q \$

Lump Sum payments
R1 \$ Code

Income stream payments
R2 \$ Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

Outstanding limited recourse borrowing arrangement amount **Y \$**

Tax File Number

MEMBER 4

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Member's TFN Date of birth

Contributions

! Refer to instructions for completing these labels.

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 \$

Proceeds from primary residence disposal
H \$
Receipt date **H1** / /
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 Amounts)
M \$

TOTAL CONTRIBUTIONS N \$
(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance
S1 \$
Retirement phase account balance - Non CDBIS
S2 \$
Retirement phase account balance - CDBIS
S3 \$

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

TRIS Count **CLOSING ACCOUNT BALANCE S \$**
(**S1 plus S2 plus S3**)

Accumulation phase value **X1 \$**
Retirement phase value **X2 \$**
Outstanding limited recourse borrowing arrangement amount **Y \$**

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$

Unlisted trusts **B** \$

Insurance policy **C** \$

Other managed investments **D** \$

15b Australian direct investments Cash and term deposits **E** \$

<p>Limited recourse borrowing arrangements</p> <p>Australian residential real property J1 \$ <input type="text"/></p> <p>Australian non-residential real property J2 \$ <input type="text"/></p> <p>Overseas real property J3 \$ <input type="text"/></p> <p>Australian shares J4 \$ <input type="text"/></p> <p>Overseas shares J5 \$ <input type="text"/></p> <p>Other J6 \$ <input type="text"/></p> <p>Property count J7 <input type="text"/></p>	<p>Debt securities F \$ <input type="text"/></p> <p>Loans G \$ <input type="text"/></p> <p>Listed shares H \$ <input type="text"/></p> <p>Unlisted shares I \$ <input type="text"/></p> <p>Limited recourse borrowing arrangements J \$ <input type="text"/></p> <p>Non-residential real property K \$ <input type="text"/></p> <p>Residential real property L \$ <input type="text"/></p> <p>Collectables and personal use assets M \$ <input type="text"/></p> <p>Other assets O \$ <input type="text"/></p>
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15c Other investments Crypto-Currency **N** \$

15d Overseas direct investments

Overseas shares **P** \$

Overseas non-residential real property **Q** \$

Overseas residential real property **R** \$

Overseas managed investments **S** \$

Other overseas assets **T** \$

TOTAL AUSTRALIAN AND OVERSEAS ASSETS **U** \$

(Sum of labels **A** to **T**)

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** No Yes \$

15f Limited recourse borrowing arrangements

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

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

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	V1 \$	<input type="text"/>
Permissible temporary borrowings	V2 \$	<input type="text"/>
Other borrowings	V3 \$	<input type="text"/>
Borrowings		V \$ <input type="text"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)		W \$ <input type="text" value="368,921"/>
Reserve accounts		X \$ <input type="text"/>
Other liabilities		Y \$ <input type="text" value="50,973"/>
TOTAL LIABILITIES		Z \$ <input type="text" value="419,894"/>

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H** \$

Total TOFA losses **I** \$

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 2022–23 income year, write 2023). **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 2023*. **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 2023* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2023*. **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 leave labels blank, you will have specified a zero amount or the label was not applicable to you. 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

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 or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

 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 2023* 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 Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number