

SMSF Tax Return

2019

1 Jul 2018—30 Jun 2019

TFN Recorded

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 the Tax Office's electronic lodgment service (ELS). 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.

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 However, you cannot lodge your tax return electronically if you do not quote your TFN.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 to disclose it to other government agencies. For information about your 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.

Tax File Number	Name of partnership, trust, fund or entity	Year
TFN Recorded	The Boe Super Fund	2019

I authorise my tax agent to electronically transmit this tax return via the electronic lodgment service.

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:

- the information provided to my registered tax agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- the agent is authorised to lodge this tax return.

Signature of partner, trustee or director	Date
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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 the electronic lodgment service ELS.

This declaration must be signed by the taxpayer 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, including any family tax benefit, will be made to the account specified.

Agent Ref No.

24706581

Account Name

The Boe Super Fund

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

Signature	Date

PART D TAX AGENTS CERTIFICATE (SHARED FACILITIES USERS ONLY)**Client Ref**

BOEJSF

Agent Ref No.

24706581

Contact Name

AMCDV 2 Pty Ltd

Contact No.

0756795815

Declaration - I declare that:

- I have prepared this tax return and/or family tax benefit tax claim in accordance with the information supplied by the taxpayer
- I have received a declaration made by the taxpayer that the information provided to me for the preparation of this document is true and correct, and
- I am authorised by the taxpayer to lodge this tax return and any applicable schedules that are attached.

Agent's Signature	Date

Section A: Fund information

Period start	01/07/2018
Period end	30/06/2019
1 TAX FILE NUMBER	TFN Recorded
2 NAME OF SELF-MANAGED SUPERANNUATION FUND (SMSF)	The Boe Super Fund
3 AUSTRALIAN BUSINESS NUMBER	97 177 247 792
4 CURRENT POSTAL ADDRESS	
Address	Town/City
PO Box 4454 Ashmore Plaza	Ashmore
State	Postcode
QLD	4214
5 ANNUAL RETURN STATUS	
Is this the first required return for a newly registered SMSF?	No
6 SMSF AUDITOR	
Title	Mr
First name	Anthony
Other name	William
Family name	Boys
SMSF auditor number	100014140
Contact number	04-10712708
Auditor Address	Town/City
PO Box 3376	Rundle Mall
State	Postcode
SA	5000
Was part A of the audit report qualified?	B No
Was part B of the audit report qualified?	C No
7 ELECTRONIC FUNDS TRANSFER (EFT)	
A. Fund's financial institution account details	
BSB number	034635
Account number	291222
Account name	BOE Super Fund
I would like my tax refunds made to this account	No
B. Financial institution account details for tax refunds	
BSB number	034635
Account number	291222
Account name	The Boe Super Fund
8 STATUS OF SMSF	
Australian superannuation fund?	A Yes
Fund benefit structure	B A
Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Contribution?	C Yes

Section B: Income

11 INCOME

Losses carried forward

Net Capital Losses from Collectables \$0.00

Other Net Capital Losses \$0.00

Gross interest income **C** \$304.00

Assessable contributions (R1 + R2 + R3 less R6) **R** \$0.00

No-TFN-quoted contributions **R3** \$0.00

Gross income **W** **\$304.00**

Total assessable income **V** **\$304.00**

Section C: Deductions and non-deductible expenses

12 DEDUCTIONS

		Deductions	Non-Deductible Expenses
Management and administration expenses	J1	\$853.00	J2
Totals	N	\$853.00	Y
Total SMSF expenses		(N + Y)	Z \$853.00
Taxable income or loss	(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)		O \$549.00

Section D: Income tax calculation statement

13 CALCULATION STATEMENT

Tax on taxable income **T1** \$0.00

Tax on no-TFN-quoted contributions **J** \$0.00

Gross tax **B** \$0.00

Subtotal (B less C – cannot be less than zero) **T2** **\$0.00**

Subtotal (T2 less D – cannot be less than zero) **T3** **\$0.00**

REFUNDABLE TAX OFFSETS (E1 + E2 + E3 + E4) **E** \$0.00

Complying fund's franking credits tax offset **E1** \$0.00

Tax Payable **T5** \$0.00

Tax offset refunds (Remainder of refundable tax offsets) **I** \$0.00

PAYG instalments raised **K** \$628.00

Supervisory levy **L** \$259.00

Supervisory levy adjustment for wound up funds **M** \$0.00

Supervisory levy adjustment for new funds **N** \$0.00

Amount refundable **S** **\$369.00**

Section E: Losses

14 LOSSES

Tax losses carried forward to later income years	U	\$4,588.00
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Section H: Assets and liabilities

15 ASSETS

15b Australian direct investments

Cash and term deposits	E	\$33,055.00
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Other assets	O	\$135,143.00
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15d Overseas direct investments

Overseas shares	P	\$321.00
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Total Australian and overseas assets	U	\$168,519.00
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16 LIABILITIES

Total member closing account balances	W	\$167,902.00
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Other liabilities	Y	\$617.00
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Total liabilities	Z	\$168,519.00
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Section K: Declarations

PREFERRED TRUSTEE OR DIRECTOR CONTACT DETAILS

Title	Mr
First name	John
Family name	Boe
Non-individual trustee name	Boe Australia Pty Ltd
Contact number	07 55944905
Email address	jwboe@hotmail.com

TAX AGENT'S CONTACT DETAILS

Practice name	CLEAR ACCOUNTING SOLUTIONS
First name	AMCDV
Other name	2 Pty
Family name	Ltd
Contact number	07 56795815

Member 1 — Boe, John (TFN Recorded)

Account status	Open
Tax File Number	TFN Recorded
INDIVIDUAL NAME	
Title	Mr
Given name	John
Other given names	
Family name	Boe
Suffix	
Date of birth	23 Nov 1955
Date of death	
CONTRIBUTIONS	
Opening account balance	\$52,563.34
Employer contributions	A
Principal Employer ABN	A1
Personal contributions	B
CGT small business retirement exemption	C
CGT small business 15 year exemption	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 Contributions)	M
Total Contributions	N

OTHER TRANSACTIONS

Allocated earnings or losses	O	(\$176.30)
Inward rollovers and transfers	P	
Outward rollovers and transfers	Q	
TRIS Count		
Accumulation phase account balance	S1	\$52,387.04
Retirement phase account balance – Non CDBIS	S2	
Retirement phase account balance – CDBIS	S3	
Accumulation phase value	X1	\$52,387.04
Retirement phase value	X2	
Outstanding Limited recourse borrowing arrangement	Y	
Lump Sum payment	R1	
Income stream payment	R2	
Closing account balance	S	\$52,387.04

Member 2 — Boe, Robyn (TFN Recorded)

Account status	Open
Tax File Number	TFN Recorded
INDIVIDUAL NAME	
Title	Mrs
Given name	Robyn
Other given names	
Family name	Boe
Suffix	
Date of birth	19 Oct 1957
Date of death	
CONTRIBUTIONS	
Opening account balance	\$85,882.62
Employer contributions	A
Principal Employer ABN	A1
Personal contributions	B
CGT small business retirement exemption	C
CGT small business 15 year exemption	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 Contributions)	M
Total Contributions	N

OTHER TRANSACTIONS

Allocated earnings or losses	O	(\$288.06)
Inward rollovers and transfers	P	
Outward rollovers and transfers	Q	
TRIS Count		
Accumulation phase account balance	S1	\$85,594.56
Retirement phase account balance – Non CDBIS	S2	
Retirement phase account balance – CDBIS	S3	
Accumulation phase value	X1	\$85,594.56
Retirement phase value	X2	
Outstanding Limited recourse borrowing arrangement	Y	
Lump Sum payment	R1	
Income stream payment	R2	
Closing account balance	S	\$85,594.56

Member 3 — Boe , Mark (TFN Recorded)

Account status	Open
Tax File Number	TFN Recorded
INDIVIDUAL NAME	
Title	Mr
Given name	Mark
Other given names	
Family name	Boe
Suffix	
Date of birth	5 Apr 1985
Date of death	
CONTRIBUTIONS	
Opening account balance	\$2,712.08
Employer contributions	A
Principal Employer ABN	A1
Personal contributions	B
CGT small business retirement exemption	C
CGT small business 15 year exemption	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 Contributions)	M
Total Contributions	N

OTHER TRANSACTIONS

Allocated earnings or losses	O	(\$9.10)
Inward rollovers and transfers	P	
Outward rollovers and transfers	Q	
TRIS Count		
Accumulation phase account balance	S1	\$2,702.98
Retirement phase account balance – Non CDBIS	S2	
Retirement phase account balance – CDBIS	S3	
Accumulation phase value	X1	\$2,702.98
Retirement phase value	X2	
Outstanding Limited recourse borrowing arrangement	Y	
Lump Sum payment	R1	
Income stream payment	R2	
Closing account balance	S	\$2,702.98

Member 4 — Wolfsbauer, Christina (TFN Recorded)

Account status	Open
Tax File Number	TFN Recorded
INDIVIDUAL NAME	
Title	Ms
Given name	Christina
Other given names	
Family name	Wolfsbauer
Suffix	
Date of birth	26 May 1987
Date of death	
CONTRIBUTIONS	
Opening account balance	\$27,309.07
Employer contributions	A
Principal Employer ABN	A1
Personal contributions	B
CGT small business retirement exemption	C
CGT small business 15 year exemption	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 Contributions)	M
Total Contributions	N

OTHER TRANSACTIONS

Allocated earnings or losses	O	(\$91.59)
Inward rollovers and transfers	P	
Outward rollovers and transfers	Q	
TRIS Count		
Accumulation phase account balance	S1	\$27,217.48
Retirement phase account balance – Non CDBIS	S2	
Retirement phase account balance – CDBIS	S3	
Accumulation phase value	X1	\$27,217.48
Retirement phase value	X2	
Outstanding Limited recourse borrowing arrangement	Y	
Lump Sum payment	R1	
Income stream payment	R2	
Closing account balance	S	\$27,217.48

Losses schedule

Part A Losses carried forward to the 2019–2020 income year

1 TAX LOSSES CARRIED FORWARD TO LATER INCOME YEARS		
2018–2019	B	\$549.00
2017–2018	C	\$4,039.00
2016–2017	D	
2015–2016	E	
2014–2015	F	
2013–2014 and earlier years	G	
Total	U	\$4,588.00

2 NET CAPITAL LOSSES CARRIED FORWARD TO LATER INCOME YEARS		
2018–2019	H	
2017–2018	I	
2016–2017	J	
2015–2016	K	
2014–2015	L	
2013–2014 and earlier years	M	
Total	V	

Part B Ownership and same business test

1 WHETHER CONTINUITY OF MAJORITY OWNERSHIP TEST PASSED		
2018–2019	A	
2017–2018	B	
2016–2017	C	
2015–2016	D	
2014–2015	E	
2013–2014 and earlier years	F	

2 AMOUNT OF LOSSES DEDUCTED FOR WHICH THE CONTINUITY OF MAJORITY OWNERSHIP TEST IS NOT PASSED BUT THE BUSINESS CONTINUITY TEST IS SATISFIED – EXCLUDES FILM LOSSES		
Tax losses	G	
Net capital losses	H	

3 LOSSES CARRIED FORWARD FOR WHICH THE BUSINESS CONTINUITY TEST MUST BE SATISFIED BEFORE THEY CAN BE DEDUCTED IN LATER YEARS – EXCLUDES FILM LOSSES		
Tax losses	I	
Net capital losses	J	

4 DO CURRENT YEAR LOSS PROVISIONS APPLY?		
Is the company required to calculate its taxable income or tax loss for the year under Subdivision 165-B or its net capital gain or net capital loss for the year under Subdivision 165-CB of the <i>Income Tax Assessment Act 1997</i> (ITAA 1997)?	K	

Part C Unrealised losses

Has a changeover time occurred in relation to the company after 1.00pm by legal time in the Australian Capital Territory on 11 November 1999?

L

At the changeover time did the company satisfy the maximum net asset value test under section 152-15 of ITAA 1997?

M

If you selected No at M, has the company determined it had an unrealised net loss at the changeover time?

N

If you selected Yes at N, what was the amount of unrealised net loss calculated under section 165-115E of ITAA 1997?

O**Part D Life insurance companies**

Complying superannuation class tax losses carried forward to later income years

P

Complying superannuation net capital losses carried forward to later income years

Q**Part E Controlled foreign company losses**

Current year CFC losses

M

CFC losses deducted

N

CFC losses carried forward

O**Part F Tax losses reconciliation statement**

Balance of tax losses brought forward from the prior income year

A

\$4,039.00

ADD Uplift of tax losses of designated infrastructure project entities

B

SUBTRACT Net forgiven amount of debt

C

ADD Tax loss incurred (if any) during current year

D

\$549.00

SUBTRACT Tax losses carried back

K

ADD Tax loss amount from conversion of excess franking offsets

E

SUBTRACT Net exempt income

F

SUBTRACT Tax losses forgone

G

SUBTRACT Tax losses deducted

H

SUBTRACT Tax losses transferred out under Subdivision 170-A (only for transfers involving a foreign bank branch or a PE of a foreign financial entity)

I

Total tax losses carried forward to later income years

J**\$4,588.00**