

# Self managed superannuation fund annual return

# 2022

## Section A: Fund information

1 Tax file number (TFN) \*

2 Name of self-managed superannuation fund (SMSF) \*

3 Australian business number (ABN) (if applicable)

4 Current postal address \*  
  
 State \***WA** Postcode \***6050**  
Country - if not Australia

5 Annual return status  
Is this an amendment to the SMSF's 2022 return? **A** No  Yes   
Is this the first required return for a newly registered SMSF? \* **B** No  Yes

6 SMSF auditor  
Auditor's name  
Title:   
Family name \*  Suffix   
First given name \*  Other given names

SMSF Auditor Number \*  Auditor's phone number \*

Postal address \*  
  
  
 State \***SA** Postcode \***5000**  
Country - if not Australia

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 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 (must be six digits)  Fund Account number

Fund account name (for example, J&Q Citizen ATF J&Q Family SF)

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

**B Financial institution details for tax refunds only**

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

BSB number (must be six digits)  Account number

Account name (for example, J&Q Citizen ATF J&Q Family SF)

**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.

**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-contributions and Low Income Super Contribution? **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  Have all tax lodgment and payment obligations been met? No  Yes

**10 Exempt current pension income**

Did the fund pay an income stream 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 contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income)

**Section B: Income**

**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 complete and attach a *Capital gains tax (CGT) schedule 2022*.

Have you applied an exemption or rollover? **M** No  Yes  CODE

Net capital gain **A** \$

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

**Calculation of assessable contributions**

Assessable employer contributions  
**R1** \$ 11,257.00

Plus Assessable personal contributions  
**R2** \$ 5,000.00

Plus ^\*No-TFN quoted contributions  
**R3** \$ .00  
*(an amount must be included even if it is zero)*

Less Transfer of liability to life insurance company or PST  
**R6** \$ .00

Gross interest **C** \$ 24.00

Gross distribution from partnerships **I** \$ .00

\*Unfranked dividend amount **J** \$ .00

\*Franked dividend amount **K** \$ .00

\*Dividend franking credit **L** \$ .00

\*Gross trust distributions **M** \$ 3,070.00

**Assessable contributions** **R** \$ 16,257.00  
*(R1 plus R2 plus R3 less R6)*

Loss

Code **F**

**Calculation of non-arm's length income**

\*Net non-arm's length private company dividends  
**U1** \$ .00

Plus \*Net non-arm's length trust distributions  
**U2** \$ .00

Plus \*Net other non-arm's length income  
**U3** \$ .00

\*Other income **S** \$ 0.00

\*Assessable income due to changed tax status of fund **T** \$ .00

**Net non-arm's length income** **U** \$ .00  
*(subject to 45% tax rate)  
(U1 plus U2 plus U3)*

Code

**GROSS INCOME** **W** \$ 29,077.00  
*(Sum of labels A to U)*

Loss

Decline in value of depreciating assets **E1** \$ 1,425.00

Insurance premiums - members **F1** \$ 5,290.00

Investment expenses **I1** \$ 4,145.00

Other amounts **L1** \$ 9,868.00

**TOTAL DEDUCTIONS** **N** \$ 20,728.00  
*(Total A1 to M1)*

Code **O**

**E2** \$ .00

**F2** \$ .00

**I2** \$ .00

**L2** \$ .00

**TOTAL NON-DEDUCTIBLE EXP.** **Y** \$ .00  
*(Total A2 to L2)*

Code

**TAXABLE INCOME OR LOSS** **O** \$ 8,349.00  
*(Total assessable income less total deductions)*

Loss

**TOTAL SMSF EXPENSES** **Z** \$ 20,728.00  
*(N plus Y)*

**Section D: Income tax calculation statement**

**13 Calculation statement**

Taxable income **A** \$ 8,349.00  
*(an amount must be included even if it is zero)*

Tax on taxable income **T1** \$ 1,252.35  
*(an amount must be included even if it is zero)*

Tax on No-TFN quoted contributions **J** \$ 0.00  
*(an amount must be included even if it is zero)*

Gross tax **B** \$ 1,252.35  
*(T1 plus J)*

Foreign income tax offset  
**C1** \$

Rebates and tax offsets  
**C2** \$

Non-refundable non-carry forward tax offsets **C** \$  
*(C1 plus C2)*

Early stage venture capital limited partnership tax offset		SUBTOTAL 1	T2	\$	1,252.35
<b>D1</b>	\$				(B less C - cannot be less than zero)
Early stage venture capital limited partnership tax offset carried forward from previous year		Early stage investor tax offset carried forward from previous year			
<b>D2</b>	\$	<b>D4</b>	\$		
Early stage investor tax offset		Non-refundable carry forward tax offsets	D	\$	
<b>D3</b>	\$				(D1 plus D2 plus D3 plus D4)
		SUBTOTAL 2	T3	\$	1,252.35
					(T2 less D - cannot be less than zero)

Complying fund's franking credits tax offset		Refundable tax offsets	E	\$	496.55
<b>E1</b>	\$	496.55			(E1 plus E2 plus E3 plus E4)
No-TFN tax offset					
<b>E2</b>	\$				
National rental affordability scheme tax offset					
<b>E3</b>	\$				
Exploration credit tax offset					
<b>E4</b>	\$				
		<b>TAX PAYABLE</b>	T5	\$	755.80
					(T3 less E - cannot be less than zero)
		Section 102AAM interest charge	G	\$	

Credit for interest on early payments - amount of interest		Eligible credits	H	\$	155.69
<b>H1</b>	\$				(H1 plus H2 plus H3 plus H5 plus H6 plus H8)
Credit for tax withheld - foreign resident withholding		Tax offset refunds (Remainder of refundable tax offsets)	I	\$	0.00
<b>H2</b>	\$	155.69			unused amount from label E - an amount must be included even if it is zero
Credit for tax withheld - where ABN or TFN not quoted (non-individual)					
<b>H3</b>	\$				
Credit for TFN amounts withheld from payments from closely held trusts		PAYG instalments raised	K	\$	
<b>H5</b>	\$				
Credit for interest on no-TFN tax offset		Supervisory levy	L	\$	259.00
<b>H6</b>	\$				
Credit for amounts withheld from foreign resident capital gains withholding		Supervisory levy adjustment for wound up funds	M	\$	
<b>H8</b>	\$				
		Supervisory levy adjustment for new funds	N	\$	259.00

<b>AMOUNT DUE OR REFUNDABLE</b>	S	\$	1,118.11
A positive amount at S is what you owe, while a negative amount is refundable to you			
(T5 plus G less H less I less K plus L less M plus N)			

Section H: Assets and liabilities

15 Assets

15a Australian managed investments

Unlisted trusts **B** \$ 121,792.00

15b Australian direct investments

**Limited recourse borrowing arrangements**

Australian resident real property  
**J1** \$

Australian non-residential real property  
**J2** \$

Overseas real property  
**J3** \$

Australian shares  
**J4** \$

Overseas shares  
**J5** \$

Other  
**J6** \$

Property Count  
**J7**

Cash and term deposits **E** \$

Debt securities **F** \$

Loans **G** \$

Listed shares **H** \$

Unlisted shares **I** \$

Limited recourse borrowing arrangement **J** \$

Non-residential real property **K** \$

Residential real property **L** \$

Collectables and personal use assets **M** \$

Other assets **O** \$

**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  \$

Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G) **W** \$

Other liabilities **Y** \$

**TOTAL LIABILITIES Z** \$

Section K: Declarations

**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 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](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  Day  Month  Year

**Preferred trustee or director contact details:**

Title:

Family name \*

Suffix

First given name \*

Other given names

Phone number \*

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

**TAX AGENT'S DECLARATION:**

I declare that the *Self-managed superannuation fund annual return 2022* 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  Day  Month  Year

**Tax agent's contact details:**

Title:

Family name \*

Suffix

First given name \*

Other given names

Tax agent's practice

Tax agent's phone number \*

Reference number

Tax agent number \*

## Rental property schedule 2022

▶ Address of property	Unit 92		
	262 Lord Street		
	Perth	WA	6000
	<small>Suburb or town</small>	<small>State</small>	<small>Postcode</small>
▶ Date property first earned income	Day	Month	Year
▶ Number of weeks property was rented	<input type="text"/>		
▶ Entity's ownership	<input type="text" value="100.00"/>	%	

Rental income	<b>A</b>	<input type="text" value="9726"/>	<input type="text" value="9726"/>
Other rental related income	<b>B</b>	<input type="text" value="0"/>	<input type="text" value="0"/>
<b>Gross rent</b>	<b>Add income amounts (A and B) C</b>	<b>\$</b> <input type="text" value="9726"/>	<input type="text" value="9726"/>

Advertising for tenants	<b>D</b>	<input type="text" value="0"/>	<input type="text" value="0"/>
Body corporate fees	<b>E</b>	<input type="text" value="6210"/>	<input type="text" value="6210"/>
Borrowing expenses	<b>F</b>	<input type="text" value="0"/>	<input type="text" value="0"/>
Cleaning	<b>G</b>	<input type="text" value="0"/>	<input type="text" value="0"/>
Council rates	<b>H</b>	<input type="text" value="3300"/>	<input type="text" value="3300"/>
Capital allowances	<b>I</b>	<input type="text" value="0"/>	<input type="text" value="0"/>
Gardening / lawn mowing	<b>J</b>	<input type="text" value="0"/>	<input type="text" value="0"/>
Insurance	<b>K</b>	<input type="text" value="0"/>	<input type="text" value="0"/>
Interest on loan(s)	<b>L</b>	<input type="text" value="0"/>	<input type="text" value="0"/>
Land tax	<b>M</b>	<input type="text" value="0"/>	<input type="text" value="0"/>
Legal fees	<b>N</b>	<input type="text" value="0"/>	<input type="text" value="0"/>
Pest control	<b>O</b>	<input type="text" value="0"/>	<input type="text" value="0"/>
Property agent fees / commission	<b>P</b>	<input type="text" value="0"/>	<input type="text" value="0"/>
Repairs and maintenance	<b>Q</b>	<input type="text" value="0"/>	<input type="text" value="0"/>
Capital works deductions	<b>R</b>	<input type="text" value="0"/>	<input type="text" value="0"/>
Stationery, telephone and postage	<b>S</b>	<input type="text" value="0"/>	<input type="text" value="0"/>
Travel expenses	<b>T</b>	<input type="text" value="0"/>	<input type="text" value="0"/>
Water charges	<b>U</b>	<input type="text" value="248"/>	<input type="text" value="248"/>
Sundry rental expenses	<b>V</b>	<input type="text" value="0"/>	<input type="text" value="0"/>

<b>Total expenses</b>	Add expenses amounts (D to V) <b>W</b>	<b>\$</b> <input type="text" value="9758"/>	<input type="text" value="9758"/>
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<b>NET RENT</b>	Take W away from C <b>X</b>	<b>\$</b> <input type="text" value="-32"/>	<b>L</b> <input type="text" value="-32"/>	<b>L</b>
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**Worksheets and Attachments**

**Other deductions**

Description	Deduction Claim	Non-deductible Claim
Legal fees	110 O	
Rental deductions (see worksheet at 10B)	9758 O	
<b>Totals:</b>	<b>9868</b>	<b>0</b>