

SMSF Tax Return

2023

1 Jul 2022—30 Jun 2023

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 However, you cannot lodge your tax return electronically if you do not quote your TFN.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.

<u>Tax File Number</u>	<u>Name of partnership, trust, fund or entity</u>	<u>Year</u>
TFN Recorded	Nelsun Superannuation Fund	2023

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.

<u>Agent Ref No.</u>	<u>BSB Number</u>	<u>Account Number</u>	<u>Account Name</u>
76696008	182512	964990592	Nelsun Superfund

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

Signature	Date
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PART D TAX AGENTS CERTIFICATE (SHARED FACILITIES USERS ONLY)

<u>Client Ref</u>	<u>Agent Ref No.</u>	<u>Contact Name</u>	<u>Contact No.</u>
NELS0002	76696008	Sunil Adiyodi	08 9274 2844

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
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Section A: Fund information

Period start 01/07/2022

Period end 30/06/2023

1 TAX FILE NUMBER TFN Recorded

2 NAME OF SELF-MANAGED SUPERANNUATION FUND (SMSF) Nelson Superannuation Fund

3 AUSTRALIAN BUSINESS NUMBER 76 791 650 146

4 CURRENT POSTAL ADDRESS

Address	Town/City	State	Postcode
Po Box 1322	Derby	WA	6728

5 ANNUAL RETURN STATUS

Is this the first required return for a newly registered SMSF? No

6 SMSF AUDITOR

Title Mr

First name ANTHONY

Family name BOYS

SMSF auditor number 100014140

Contact number 04-10712708

Auditor Address	Town/City	State	Postcode
PO BOX 3376	RUNDIE MALL	SA	5000

Date audit was completed **A** 15/02/2024

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 182512

Account number 964990592

Account name Nelson Superfund

I would like my tax refunds made to this account Yes

C. Electronic service address alias MACQUARIESMSF

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		
Prior year losses brought forward		
Net Capital Losses from Collectables		\$0.00
Other Net Capital Losses		\$2,754.00
Did you have a CGT event during the year?	G	No
Losses carried forward		
Net Capital Losses from Collectables		\$0.00
Other Net Capital Losses		\$2,754.00
Gross interest income	C	\$650.00
Unfranked dividends	J	\$10,350.00
Franked dividend income amount	K	\$8,379.00
Franking credit	L	\$3,591.00
Assessable contributions	(R1 + R2 + R3 less R6) R	\$24,793.00
Assessable employer contributions	R1	\$24,793.00
No-TFN-quoted contributions	R3	\$0.00
Gross income	W	\$47,763.00
Total assessable income	V	\$47,763.00

Section C: Deductions and non-deductible expenses

12 DEDUCTIONS			
		Deductions	Non-Deductible Expenses
Insurance premiums – members	F1	\$12,992.00	F2
SMSF auditor fee	H1	\$620.00	H2
Investment expenses	I1	\$1,000.00	I2
Management and administration expenses	J1	\$3,518.00	J2
Totals	N	\$18,130.00	Y
Total SMSF expenses		(N + Y)	Z \$18,130.00
Taxable income or loss		(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)	O \$29,633.00

Section D: Income tax calculation statement

13 CALCULATION STATEMENT		
Taxable income		A \$29,633.00
Tax on taxable income		T1 \$4,444.95
Tax on no-TFN-quoted contributions		J \$0.00
Gross tax		B \$4,444.95
Subtotal	(B less C - cannot be less than zero)	T2 \$4,444.95
Subtotal	(T2 less D - cannot be less than zero)	T3 \$4,444.95
REFUNDABLE TAX OFFSETS	(E1 + E2 + E3 + E4)	E \$3,591.00
Complying fund's franking credits tax offset		E1 \$3,591.00
Tax Payable		T5 \$853.95
Tax offset refunds (Remainder of refundable tax offsets)		I \$0.00
PAYG instalments raised		K \$1,207.00
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 \$94.05

Section E: Losses

14 LOSSES		
Net capital losses carried forward to later income years		V \$2,754.00

Section H: Assets and liabilities

15 ASSETS		
15a Australian managed investments		
Other managed investments		D \$598,396.00
15b Australian direct investments		
Cash and term deposits		E \$49,003.00
Other assets		O \$8,240.00
15d Overseas direct investments		
Total Australian and overseas assets		U \$655,639.00

16 LIABILITIES

Total member closing account balances	W	\$655,639.00
Total liabilities	Z	\$655,639.00

Section K : Declarations**PREFERRED TRUSTEE OR DIRECTOR CONTACT DETAILS**

Title	Mr
First name	Neil
Family name	Murphy
Contact number	04 58888512
Email address	turfie2@gmail.com

TAX AGENT'S CONTACT DETAILS

Practice name	Blossom Accountants
Title	Mr
First name	Sunil
Family name	Adiyodi
Contact number	08 92742844

Member 1 — Murphy, Neil (TFN Recorded)

Account status	Open
Tax File Number	TFN Recorded
INDIVIDUAL NAME	
Title	Mr
Given name	Neil
Other given names	
Family name	Murphy
Suffix	
Date of birth	7 Jul 1959
Date of death	
CONTRIBUTIONS	
Opening account balance	\$273,335.90
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	\$12,408.80
Inward rollovers and transfers	P	
Outward rollovers and transfers	Q	
TRIS Count		
Accumulation phase account balance	S1	\$285,744.70
Retirement phase account balance - Non CDBIS	S2	
Retirement phase account balance - CDBIS	S3	
Accumulation phase value	X1	\$285,744.70
Retirement phase value	X2	
Outstanding Limited recourse borrowing arrangement	Y	
Lump Sum payment	R1	
Income stream payment	R2	
Closing account balance	S	\$285,744.70

Member 2 — Murphy, Susan (TFN Recorded)Account status OpenTax File Number TFN Recorded**INDIVIDUAL NAME**Title MsGiven name Susan

Other given names

Family name Murphy

Suffix

Date of birth 29 Jun 1959

Date of death

CONTRIBUTIONSOpening account balance \$320,039.44Employer contributions A \$24,792.84Principal Employer ABN A1Personal contributions BCGT small business retirement exemption CCGT small business 15 year exemption DPersonal injury election ESpouse and child contributions FOther third party contributions GProceeds from primary residence disposal HReceipt date H1Assessable foreign superannuation fund amount INon-assessable foreign superannuation fund amount JTransfer from reserve: assessable amount KTransfer from reserve: non-assessable amount LContributions from non-complying funds and previously non-complying funds TAny other contributions (including Super Co-contributions and Low Income Super Contributions) M**Total Contributions** **N** **\$24,792.84**

OTHER TRANSACTIONS

Allocated earnings or losses	O	\$25,062.37
Inward rollovers and transfers	P	
Outward rollovers and transfers	Q	
TRIS Count		
Accumulation phase account balance	S1	\$369,894.65
Retirement phase account balance - Non CDBIS	S2	
Retirement phase account balance - CDBIS	S3	
Accumulation phase value	X1	\$369,894.65
Retirement phase value	X2	
Outstanding Limited recourse borrowing arrangement	Y	
Lump Sum payment	R1	
Income stream payment	R2	
Closing account balance	S	\$369,894.65

Worksheets

15 ASSETS

15b AUSTRALIAN DIRECT INVESTMENTS

0 Other assets

Description	Amount
Trade debtors	\$8,195.00
Taxation	\$45.00
Total	\$8,240.00