

# Self-managed superannuation fund annual return

# 2018

## 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 2018* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2018* (NAT 71606) (the instructions) can assist you to complete this annual return.

## 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.

## Section A: Fund information

1 Tax file number (TFN)

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

- ❗ 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)

Thippeswamy Superannuation Fund

3 Australian business number (ABN) (if applicable)

4 Current postal address

PO BOX 903

Suburb/town

Claremont

State/territory

WA

Postcode

6910

5 Annual return status

Is this an amendment to the SMSF's 2018 return?

A No ☒ Yes ☐

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

B No ☒ Yes ☐

Tax File Number Provided**6 SMSF auditor**

Auditor's name

Title: Mr ☒ Mrs ☐ Miss ☐ Ms ☐ Other ☐

Family name

Singh

First given name

Sanjeet

Other given names

SMSF Auditor Number

100054215

Auditor's phone number

0466652133

Postal address

ALLIANCE AUDIT SOLUTIONS9/52 Wickham Street

Suburb/town

East Perth

State/territory

WA

Postcode

6004Date audit was completed **A** Day 25 / Month 08 / Year 2021Was Part B of the audit report qualified? **B** No ☒ Yes ☐If the audit report was qualified, have the reported compliance issues been rectified? **C** 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 Financial institution details for super payments and tax refunds**You must provide the financial institution details of your fund's nominated super account. If you would like your fund's tax refunds paid to a different account, you can provide additional financial institution details at **B**.Fund BSB number (must be six digits) 633000Fund account number 146242375

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

Thippeswamy Superannuation Fund**B Financial institution details for tax refunds only**

If you would like your fund's tax refunds paid to a different account, provide additional financial institution details. Tax refunds cannot be paid to a trustee's personal account. (See relevant instructions.)

BSB number (must be six digits) Account number 

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

**C Electronic service address alias**

We will use your electronic service address alias to communicate with your fund about ATO super payments.

Tax File Number Provided

- 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 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 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.

Fund's tax file number (TFN)

Provided

## 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 CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2018*.

Have you applied an exemption or rollover?

**M** No ☒ Yes ☐

Code

☐

Net capital gain

**A** \$

Gross rent and other leasing and hiring income

**B** \$

Gross interest

**C** \$

Forestry managed investment scheme income

**X** \$

Gross foreign income

**D1** \$

Net foreign income

**D** \$

Loss

☐

Australian franking credits from a New Zealand company

**E** \$

Transfers from foreign funds

**F** \$

Number

Gross payments where ABN not quoted

**H** \$

## Calculation of assessable contributions

Assessable employer contributions

**R1** \$

plus Assessable personal contributions

**R2** \$
plus <sup>#</sup>No-TFN-quoted contributions**R3** \$

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

**R6** \$

Gross distribution from partnerships

**I** \$

\*Unfranked dividend amount

**J** \$

\*Franked dividend amount

**K** \$

\*Dividend franking credit

**L** \$

\*Gross trust distributions

**M** \$

Loss

☐

Code

☐
**Assessable contributions**  
**(R1 plus R2 plus R3 less R6)**
**R** \$

## 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**  
**(subject to 45% tax rate)**  
**(U1 plus U2 plus U3)**
**U** \$

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**  
**(Sum of labels A to U)**
**W**


Loss

☐

Exempt current pension income

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

Loss

☐

Tax File Number Provided**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).

	<b>DEDUCTIONS</b>		<b>NON-DEDUCTIBLE EXPENSES</b>
Interest expenses within Australia	<b>A1</b> \$ <span style="border: 1px solid black; padding: 2px 20px;">29,538</span>		<b>A2</b> \$ <span style="border: 1px solid black; padding: 2px 20px;"></span>
Interest expenses overseas	<b>B1</b> \$ <span style="border: 1px solid black; padding: 2px 20px;"></span>		<b>B2</b> \$ <span style="border: 1px solid black; padding: 2px 20px;"></span>
Capital works expenditure	<b>D1</b> \$ <span style="border: 1px solid black; padding: 2px 20px;"></span>		<b>D2</b> \$ <span style="border: 1px solid black; padding: 2px 20px;"></span>
Decline in value of depreciating assets	<b>E1</b> \$ <span style="border: 1px solid black; padding: 2px 20px;"></span>		<b>E2</b> \$ <span style="border: 1px solid black; padding: 2px 20px;"></span>
Insurance premiums – members	<b>F1</b> \$ <span style="border: 1px solid black; padding: 2px 20px;">1,706</span>		<b>F2</b> \$ <span style="border: 1px solid black; padding: 2px 20px;"></span>
Death benefit increase	<b>G1</b> \$ <span style="border: 1px solid black; padding: 2px 20px;"></span>		
SMSF auditor fee	<b>H1</b> \$ <span style="border: 1px solid black; padding: 2px 20px;"></span>		<b>H2</b> \$ <span style="border: 1px solid black; padding: 2px 20px;"></span>
Investment expenses	<b>I1</b> \$ <span style="border: 1px solid black; padding: 2px 20px;">3,657</span>		<b>I2</b> \$ <span style="border: 1px solid black; padding: 2px 20px;"></span>
Management and administration expenses	<b>J1</b> \$ <span style="border: 1px solid black; padding: 2px 20px;">1,559</span>		<b>J2</b> \$ <span style="border: 1px solid black; padding: 2px 20px;"></span>
Forestry managed investment scheme expense	<b>U1</b> \$ <span style="border: 1px solid black; padding: 2px 20px;"></span>		<b>U2</b> \$ <span style="border: 1px solid black; padding: 2px 20px;"></span>
Other amounts	<b>L1</b> \$ <span style="border: 1px solid black; padding: 2px 20px;">622</span>	Code <span style="border: 1px solid black; padding: 2px 5px;">O</span>	<b>L2</b> \$ <span style="border: 1px solid black; padding: 2px 20px;"></span>
Tax losses deducted	<b>M1</b> \$ <span style="border: 1px solid black; padding: 2px 20px;"></span>		Code <span style="border: 1px solid black; padding: 2px 5px;"></span>
<b>TOTAL DEDUCTIONS</b> <b>N</b> \$ <span style="border: 1px solid black; padding: 2px 20px;">37,082</span> <small>(Total <b>A1</b> to <b>M1</b>)</small>		<b>TOTAL NON-DEDUCTIBLE EXPENSES</b> <b>Y</b> \$ <span style="border: 1px solid black; padding: 2px 20px;"></span> <small>(Total <b>A2</b> to <b>L2</b>)</small>	
<b>#TAXABLE INCOME OR LOSS</b> <b>O</b> \$ <span style="border: 1px solid black; padding: 2px 20px;">4,226</span> <span style="margin-left: 10px;">Loss <span style="border: 1px solid black; padding: 2px 5px;">L</span></span> <small>(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)</small>		<b>TOTAL SMSF EXPENSES</b> <b>Z</b> \$ <span style="border: 1px solid black; padding: 2px 20px;">37,082</span> <small>(N plus Y)</small>	

#This is a mandatory label.

Tax File Number Provided**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 2018* on how to complete the calculation statement.

#Taxable income **A** \$ 0  
*(an amount must be included even if it is zero)*

#Tax on taxable income **T1** \$ 0.00  
*(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** \$ 0.00  
*(T1 plus J)*

Foreign income tax offset  
**C1** \$

Rebates and tax offsets  
**C2** \$

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

**SUBTOTAL 1**

**T2** \$   
*(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  
*(D1 plus D2 plus D3 plus D4)*

**SUBTOTAL 2**

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

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** \$   
*(E1 plus E2 plus E3 plus E4)*

#TAX PAYABLE **T5** \$ 0.00  
*(T3 less E – cannot be less than zero)*

**Section 102AAM interest charge**

**G** \$

Fund's tax file number (TFN)

Provided

Credit for interest on early payments – amount of interest	<b>H1 \$</b> <input type="text"/>
Credit for tax withheld – foreign resident withholding (excluding capital gains)	<b>H2 \$</b> <input type="text"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<b>H3 \$</b> <input type="text"/>
Credit for TFN amounts withheld from payments from closely held trusts	<b>H5 \$</b> <input type="text"/> 0.00
Credit for interest on no-TFN tax offset	<b>H6 \$</b> <input type="text"/>
Credit for foreign resident capital gains withholding amounts	<b>H8 \$</b> <input type="text"/> 0.00
	<b>Eligible credits</b> <b>H \$</b> <input type="text"/> <i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

<b>#Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I \$</b> <input type="text"/> 0.00 <i>(unused amount from label E – an amount must be included even if it is zero)</i>
---	--

PAYG instalments raised

**K \$**  628.00

Supervisory levy

**L \$**  259.00

Supervisory levy adjustment for wound up funds

**M \$** 

Supervisory levy adjustment for new funds

**N \$** **AMOUNT DUE OR REFUNDABLE**A positive amount at **S** is what you owe,  
while a negative amount is refundable to you.**S \$**  -369.00*(T5 plus G less H less I less K plus L less M plus N)*

#This is a mandatory label.

**Section E: Losses****14 Losses**

! If total loss is greater than \$100,000,  
complete and attach a *Losses  
schedule 2018*.

Tax losses carried forward to later income years	<b>U \$</b> <input type="text"/> 4,226
Net capital losses carried forward to later income years	<b>V \$</b> <input type="text"/>

Tax File Number ProvidedSection F: **Member information****MEMBER 1**Title: Mr ☒ Mrs ☐ Miss ☐ Ms ☐ Other 

Family name

Thippeswamy

First given name

HareeshOther given names 

Member's TFN

See the Privacy note in the Declaration.

Provided

Date of birth

Provided**Contributions**

! Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$ 108,640.70

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**

\$

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**

\$

16,331.71**Other transactions**

Allocated earnings or losses

**O**

\$

2,874.06

Loss

L

**S1** \$ 122,098.35

**S2** \$ 0.00

**S3** \$ 0.00

0 TRIS Count**CLOSING ACCOUNT BALANCE****S**

\$

122,098.35*(S1 plus S2 plus S3)*

Inward rollovers and transfers

**P**

\$

Outward rollovers and transfers

**Q**

\$

Lump Sum payment

**R1**

\$

Income stream payment

**R2**

\$

Code

☐

Code

☐Accumulation phase value **X1**

\$

Retirement phase value **X2**

\$



Fund's tax file number (TFN)

Provided

**MEMBER 2**Title: Mr ☐ Mrs ☒ Miss ☐ Ms ☐ Other 

Family name

Lobo

First given name

Pratheem

Other given names

Member's TFN

See the Privacy note in the Declaration.

Provided

Date of birth

Provided

**Contributions**

! Refer to instructions  
for completing  
these labels.

OPENING ACCOUNT BALANCE \$ 88,454.25

Employer contributions **A** \$ABN of principal employer **A1**Personal contributions **B** \$ 16,331.72CGT 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** \$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** \$ 16,331.72**Other transactions**Allocated earnings  
or losses **O** \$ 1,185.56Loss  
**L****S1** \$ Accumulation phase account balance  
106,119.41Inward  
rollovers and  
transfers **P** \$ 2,519.00**S2** \$ Retirement phase account balance  
– Non CDBIS  
0.00Outward  
rollovers and  
transfers **Q** \$Lump Sum  
payment **R1** \$Code  
**S3** \$ Retirement phase account balance  
– CDBIS  
0.00Income  
stream  
payment **R2** \$Code  
 TRIS Count**CLOSING ACCOUNT BALANCE S** \$ 106,119.41

(S1 plus S2 plus S3)

Accumulation phase value **X1** \$Retirement phase value **X2** \$**Sensitive** (when completed)

Tax File Number Provided**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** \$  731**Limited recourse borrowing arrangements**

Australian residential real property

**J1** \$  1,345,091

Australian non-residential real property

**J2** \$ 

Overseas real property

**J3** \$ 

Australian shares

**J4** \$ 

Overseas shares

**J5** \$ 

Other

**J6** \$ Debt securities **F** \$ Loans **G** \$ Listed shares **H** \$ Unlisted shares **I** \$ Limited recourse borrowing arrangements **J** \$  1,345,091Non-residential real property **K** \$ Residential real property **L** \$ Collectables and personal use assets **M** \$ Other assets **O** \$  144,744**15c 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** \$  1,490,566  
(Sum of labels **A** to **T**)**15d 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 ☐\$ **15e 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 ☐

Tax File Number **16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements		
<b>V1 \$</b>	<input type="text" value="1,252,612"/>	
Permissible temporary borrowings		
<b>V2 \$</b>	<input type="text"/>	
Other borrowings		
<b>V3 \$</b>	<input type="text"/>	
Borrowings		<b>V \$</b> <input type="text" value="1,252,612"/>
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)		
		<b>W \$</b> <input type="text" value="228,217"/>
Reserve accounts		<b>X \$</b> <input type="text"/>
Other liabilities		<b>Y \$</b> <input type="text" value="9,737"/>
<b>TOTAL LIABILITIES</b>		<b>Z \$</b> <input type="text" value="1,490,566"/>

**Section I: Taxation of financial arrangements****17 Taxation of financial arrangements (TOFA)**

Total TOFA gains	<b>H \$</b>	<input type="text"/>
Total TOFA losses	<b>I \$</b>	<input type="text"/>

**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 2017–18 income year, write **2018**).

**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 2018*.

**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 2018* for each election.

**C** 

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2018*.

**D**

Tax File Number **Provided****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](http://ato.gov.au/privacy)

**TRUSTEE'S OR DIRECTOR'S DECLARATION:**

I declare that current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received the audit report and I am aware of any matters raised. I declare that the information on this annual return, including any attached schedules and additional documentation is true and correct. I also authorise the ATO to make any tax refunds to the nominated bank account (if applicable).

Authorised trustee's, director's or public officer's signature

Date Day **25** / Month **08** / Year **2021**

**Preferred trustee or director contact details:**

Title: Mr ☒ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

**Thippeswamy**

First given name

**Hareesh**

Other given names

Phone number **0893897779**

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 2018* 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 **25** / Month **08** / Year **2021**

**Tax agent's contact details**

Title: Mr ☒ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

**Singla**

First given name

**Pankaj**

Other given names

**Rakesh**

Tax agent's practice

**Singla, Pankaj**

Tax agent's phone number

**0861540992**

Reference number

**THIPPESW0077**

Tax agent number

**25928231**



Postal address for annual returns: **Australian Taxation Office, GPO Box 9845, IN YOUR CAPITAL CITY**

## Capital gains tax (CGT) schedule

**2018****When completing this form**

- Print clearly, using a black or dark blue pen only.
- Use BLOCK LETTERS and print one character in each box.

S	M	I	T	H		S	T										
---	---	---	---	---	--	---	---	--	--	--	--	--	--	--	--	--	--

- Do not use correction fluid or covering stickers.
- Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2018* available on our website at [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

Tax file number (TFN) Provided

We are authorised by law to request your TFN. You do not have to quote your TFN. However, if you don't it could increase the chance of delay or error in processing your form.

Australian business number (ABN) 68723326183

Taxpayer's name

Thippeswamy Superannuation Fund**1 Current year capital gains and capital losses**

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	<b>A \$</b> <span style="border: 1px solid black; display: inline-block; width: 200px; height: 20px;"></span>	<b>K \$</b> <span style="border: 1px solid black; display: inline-block; width: 200px; height: 20px;"></span>
Other shares	<b>B \$</b> <span style="border: 1px solid black; display: inline-block; width: 200px; height: 20px;"></span>	<b>L \$</b> <span style="border: 1px solid black; display: inline-block; width: 200px; height: 20px;"></span>
Units in unit trusts listed on an Australian securities exchange	<b>C \$</b> <span style="border: 1px solid black; display: inline-block; width: 200px; height: 20px;"></span>	<b>M \$</b> <span style="border: 1px solid black; display: inline-block; width: 200px; height: 20px;"></span>
Other units	<b>D \$</b> <span style="border: 1px solid black; display: inline-block; width: 200px; height: 20px;"></span>	<b>N \$</b> <span style="border: 1px solid black; display: inline-block; width: 200px; height: 20px;"></span>
Real estate situated in Australia	<b>E \$</b> <span style="border: 1px solid black; display: inline-block; width: 200px; height: 20px;"></span>	<b>O \$</b> <span style="border: 1px solid black; display: inline-block; width: 200px; height: 20px;"></span>
Other real estate	<b>F \$</b> <span style="border: 1px solid black; display: inline-block; width: 200px; height: 20px;"></span>	<b>P \$</b> <span style="border: 1px solid black; display: inline-block; width: 200px; height: 20px;"></span>
Amount of capital gains from a trust (including a managed fund)	<b>G \$</b> <span style="border: 1px solid black; display: inline-block; width: 200px; height: 20px;"></span>	
Collectables	<b>H \$</b> <span style="border: 1px solid black; display: inline-block; width: 200px; height: 20px;"></span>	<b>Q \$</b> <span style="border: 1px solid black; display: inline-block; width: 200px; height: 20px;"></span>
Other CGT assets and any other CGT events	<b>I \$</b> <span style="border: 1px solid black; display: inline-block; width: 200px; height: 20px;"></span>	<b>R \$</b> <span style="border: 1px solid black; display: inline-block; width: 200px; height: 20px;"></span>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	<b>S \$</b> <span style="border: 1px solid black; display: inline-block; width: 200px; height: 20px;"></span> 0	
<b>Total current year capital gains</b>	<b>J \$</b> <span style="border: 1px solid black; display: inline-block; width: 200px; height: 20px;"></span>	

Add the amounts at labels **K** to **R** and write the total in item **2** label **A – Total current year capital losses**.

Tax File Number Provided**2 Capital losses**Total current year capital losses **A** \$ Total current year capital losses applied **B** \$ Total prior year net capital losses applied **C** \$ Total capital losses transferred in applied  
(only for transfers involving a foreign bank branch or  
permanent establishment of a foreign financial entity) **D** \$ Total capital losses applied **E** \$ Add amounts at **B**, **C** and **D**.**3 Unapplied net capital losses carried forward**Net capital losses from collectables carried forward to later income years **A** \$ Other net capital losses carried forward to later income years **B** \$ Add amounts at **A** and **B** and transfer the total  
to label **V – Net capital losses carried forward**  
to later income years on your tax return.**4 CGT discount**Total CGT discount applied **A** \$ **5 CGT concessions for small business**Small business active asset reduction **A** \$ Small business retirement exemption **B** \$ Small business rollover **C** \$ Total small business concessions applied **D** \$ **6 Net capital gain**Net capital gain **A** \$ **1J** less **2E** less **4A** less **5D** (cannot be less than  
zero). Transfer the amount at **A** to label **A – Net**  
**capital gain** on your tax return.

Tax File Number

Provided

**7 Earnout arrangements**

Are you a party to an earnout arrangement? **A** Yes, as a buyer ☐ Yes, as a seller ☐ No ☐  
 (Print ☐ in the appropriate box.)

**!** If you are a party to more than one earnout arrangement, copy and attach a separate sheet to this schedule providing the details requested here for each additional earnout arrangement.

How many years does the earnout arrangement run for? **B**

What year of that arrangement are you in? **C**

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$  /  <sup>LOSS</sup>

**! Request for amendment**

If you received or provided a financial benefit under a look-through earnout right created in an earlier income year and you wish to seek an amendment to that earlier income year, complete the following:

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$  /  <sup>LOSS</sup>

**8 Other CGT information required (if applicable)**

Small business 15 year exemption – exempt capital gains **A** \$  /  <sup>CODE</sup>

Capital gains disregarded by a foreign resident **B** \$

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$

Capital gains disregarded as a result of an inter-company asset rollover **D** \$

Capital gains disregarded by a demerging entity **E** \$

Tax File Number Provided

## Taxpayer's declaration

**!** If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

### Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided 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 ATO. The income tax law imposes heavy penalties for false or misleading statements.

### Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to [ato.gov.au/privacy](https://ato.gov.au/privacy)

*I declare that the information on this form is true and correct.*

Signature

Date

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

Contact name

Hareesh Thippeswamy

Daytime contact number (include area code)

0893897779



# Losses schedule

# 2018

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2018 tax return. Superannuation funds should complete and attach this schedule to their 2018 tax return.

Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Print one letter or number in each box. Do not use correction fluid or tape.

Place ☐ in all applicable boxes.

Refer to *Losses schedule instructions 2018*, available on our website [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

Tax file number (TFN)

Provided

Name of entity

Thippeswamy Superannuation Fund

Australian business number

68723326183

## Part A – Losses carried forward to the 2018–19 income year – excludes film losses

### 1 Tax losses carried forward to later income years

Year of loss	
2017–18	<b>B</b> <input type="text" value="4,226"/>
2016–17	<b>C</b> <input type="text"/>
2015–16	<b>D</b> <input type="text"/>
2014–15	<b>E</b> <input type="text"/>
2013–14	<b>F</b> <input type="text"/>
2012–13 and earlier income years	<b>G</b> <input type="text"/>
<b>Total</b>	<b>U</b> <input type="text" value="4,226"/>

Transfer the amount at U to the **Tax losses carried forward to later income years** label on your tax return.

### 2 Net capital losses carried forward to later income years

Year of loss	
2017–18	<b>H</b> <input type="text"/>
2016–17	<b>I</b> <input type="text"/>
2015–16	<b>J</b> <input type="text"/>
2014–15	<b>K</b> <input type="text"/>
2013–14	<b>L</b> <input type="text"/>
2012–13 and earlier income years	<b>M</b> <input type="text"/>
<b>Total</b>	<b>V</b> <input type="text"/>

Transfer the amount at V to the **Net capital losses carried forward to later income years** label on your tax return.

Tax File Number Provided**Part B – Ownership and business continuity test** – company and listed widely held trust only

Complete item 3 of **Part B** if a loss is being carried forward to later income years and the business continuity test has to be satisfied in relation to that loss.

Do not complete items 1 or 2 of **Part B** if, in the 2017–18 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

**1 Whether continuity of majority ownership test passed**

**Note:** If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2017–18 income year a loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

**Year of loss**2017–18 **A** Yes ☐ No ☐2016–17 **B** Yes ☐ No ☐2015–16 **C** Yes ☐ No ☐2014–15 **D** Yes ☐ No ☐2013–14 **E** Yes ☐ No ☐2012–13 and earlier income years **F** Yes ☐ No ☐**2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied** – excludes film lossesTax losses **G** Net capital losses **H** **3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years** – excludes film lossesTax 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 *Income Tax Assessment Act 1997* (ITAA 1997)?

**K** Yes ☐ No ☐**Part C – Unrealised losses** – company only

**Note:** These questions relate to the operation of Subdivision 165-CC of ITAA 1997.

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** Yes ☐ No ☐

If you printed **X** in the **No** box at **L**, do not complete **M**, **N** or **O**.

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

**M** Yes ☐ No ☐

If you printed **X** in the **No** box at **M**, has the company determined it had an unrealised net loss at the changeover time?

**N** Yes ☐ No ☐

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

**O**

Tax File Number Provided**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** **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** 4,226**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** 4,226Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.

Tax File Number Provided

If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

**Important**

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided 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 ATO. The income tax law imposes heavy penalties for false or misleading statements.

**Privacy**

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

**Taxpayer's declaration**

*I declare that the information on this form is true and correct.*

Signature

Date 

Day	
-----	--

 / 

Month	
-------	--

 / 

Year	
------	--

Contact person

Hareesh Thippeswamy

Daytime contact number (include area code)

0893897779

SCHEDULE

A

# Other Attachments Schedule

201:

Tax file No Provided

Taxpayer name Thippeswamy Superannuation Fund

Signature.....

SENSITIVE (when completed)

\*\*\*\*\*NOTE\*\*\*\*\*  
THIS SCHEDULE CANNOT BE LODGED WITH THE ATO AS A PAPER REPRESENTATION OF THE SCHEDULE.  
FOR PAPER LODGEMENT PLEASE USE THE PRE PRINTED FORMAT ISSUED BY THE ATO.  
\*\*\*\*\*