

Taxation Estimate
For the year ended 30 June 2022

Return Code: PUGAT
Description: Pugatschew Superannuation Fund

Tax File Number: 917 092 547
Date prepared: 24/03/2023

	\$	\$
Summary of Taxable Income		
Business and Investment Income:	-	
Capital Gains Income	23,945.00	
Net Foreign Income	2,975.00	
No-TFN contributions	-	
Other Business income	70,820.00	
	<hr/>	
		97,740.00
Less Deductions		42,899.00
		<hr/>
Taxable Income		54,841.00
		<hr/>
Tax on Taxable Income		
Additional Tax on No-TFN contributions \$0.00 @ 32% (includes 2% Medicare Levy)	-	
Other Business Income \$54841.00 @ 15.00%	8,226.15	
	<hr/>	
Gross Tax		8,226.15
		<hr/>
Less Non-refundable non-carry forward tax offsets		
Foreign income tax offset	1.54	
	<hr/>	
		1.54
		<hr/>
SUBTOTAL T2		8,224.61
		<hr/>
SUBTOTAL T3		8,224.61
Less Refundable tax offsets		
Refundable franking credits	3,398.05	
	<hr/>	
		3,398.05
		<hr/>
TAX PAYABLE T5		4,826.56
		<hr/>
Add:		
Supervisory levy	259.00	
	<hr/>	
		259.00
		<hr/>
TOTAL AMOUNT PAYABLE		5,085.56
		<hr/>
2023 PAYG INSTALMENTS		
Commissioner's Instalment Rate		8.76%

Please note that this is our estimate of your PAYG liability. Actual amounts payable will be determined by the Australian Taxation Office and may differ from this estimate.

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PAYG INSTALMENT CALCULATION DETAILS

CALCULATION OF ADJUSTED TAXABLE INCOME for the year ending 30 June 2023

	\$	\$
Taxable income as per return	54,841	
Adjusted Taxable Income		54,841
Tax payable on 2022 adj. taxable income @ 15.00%		8,226.15
Less:		
Foreign income tax offset	1.54	
Cr for Refundable franking credits	3,398.05	
		3,399.59
Adj. tax payable on adj. taxable income after rebates/offsets		4,826.56

CALCULATION OF NOTIONAL TAX

Adj. tax payable on adj. taxable income	4,826.56
Adj. tax payable on adj. withholding taxable income	-
Notional Tax (NT)	4,826.56

CALCULATION OF BASE ASSESSMENT INSTALMENT INCOME 2023

Total assessable income	55,117
Add back gross foreign income	2,975
Less: Net foreign income	2,975
Base Assessment Instalment Inc. (BAII)	55,117
Commissioner's Instalment Rate (NT/BAII)	8.76%

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CALCULATION OF GDP ADJUSTED NOTIONAL TAX for the year ending 30 June 2023

	\$	\$
Taxable income per 2022 Return:	54,841	
Adjusted Taxable Income		54,841
Add: GDP uplift (ATI x 1.02)		1,097
GDP adjusted Taxable Income		55,938
Tax payable on GDP adj. taxable income @ 15.00%		8,390.70
Less Refundable Credits:		
Foreign income tax offset x 1.02 GDP adj.	1.57	
Cr for Refundable franking crs x 1.02 GDP adj.	3,466.01	
		3,467.58
Adj. tax payable on GDP adj. TI after rebates/offsets		4,923.12
CALCULATION OF GDP ADJUSTED NOTIONAL TAX		
Adj. tax on GDP adj. taxable income		4,923.12
Adj. tax payable on adj. withholding taxable income		-
GDP Adjusted Notional Tax (NT)		4,923.12

ESTIMATE OF 2022-2023 PAYG INSTALMENTS

Instalments are calculated based on GDP-adjusted Notional tax payable of \$4,923.
Subject to variation in income, amounts payable should be as follows:

	\$
28 October, 2022	1,230.00
28 February, 2023	1,231.00
28 April, 2023	1,231.00
28 July, 2023	1,231.00
	4,923.00

Please note that this is our estimate of your PAYG liability. Actual amounts payable will be determined by the Australian Taxation Office and may differ from this estimate.

Self-managed superannuation fund annual return 2022

Section A: Fund Information

1 Your tax file number

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)

3 ABN

4 Current postal address

Street	COULL & PRIOR TAXATION CONSULTANTS		
	PO BOX 553		
Suburb/State/P'code	PORT ADELAIDE	SA	5015

5 Annual return status

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

6 SMSF auditor

Auditor's name
 Title
 Family name
 Given names

SMSF Auditor Number Auditor's phone number

Postal address

Street	PO Box 3376		
Suburb/State/P'code	RUNDLE MALL	SA	5000

Date audit was completed Was Part A of the audit report qualified? N
 Was Part B of the audit report qualified? N

7 Electronic funds transfer (EFT)

A Fund's financial institution account details

BSB no Account no

Fund account name

I would like my tax refunds made to this account.

8 Status of SMSF

Australian superannuation fund Y
 Fund benefit structure A
 Does the fund trust deed allow acceptance of the Government's Super Co-contributions and Low Income Super-Contribution? Y

Sensitive (when completed)

File no 917 092 547
ABN 18 608 330 075

Client ref

9 Was the fund wound up during the income year?

N

10 Exempt current pension income

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

Y

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.

Exempt current pension amount

A 42623

Unsegregated assets method

C Y

Was an actuarial certificate obtained?

D Y

Did the fund have any other income that was assessable?

E Y

Sensitive (when completed)

Section B: Income
11 Income

Did you have a CGT event during the year?
 Have you applied an exemption or rollover?

G	Y	
M	N	

Net capital gain		A	23945	
Gross interest		C	1456	
Net foreign income		D	2975	
Gross foreign income	D1		2975	
Franked dividend amount		K	412	
Dividend franking credit		L	176	
Gross trust distributions		M	13776	P
Calculation of assessable contributions		R	55000	
<i>plus</i> Assessable personal contributions	R2		55000	
<i>plus</i> No-TFN-quoted contributions	R3		0	
GROSS INCOME		W	97740	
Exempt current pension income		Y	42623	
TOTAL ASSESSABLE INCOME		V	55117	

Section C: Deductions and non-deductible expenses
12 Deductions and non-deductible expenses

	Deductions		Non-deductible expenses	
SMSF auditor fee	H1	1	H2	438
Management and administration expenses	J1	275	J2	6048
TOTAL DEDUCTIONS (A1 to M1)	N	276		
TOTAL NON-DEDUCTIBLE EXPENSES (A2 to L2)			Y	6486
TOTAL SMSF EXPENSES (N + Y)	Z	6762		
TOTAL INCOME OR LOSS (Total assessable income less deductions)	O	54841		

Section D: Income tax calculation statement
13 Income tax calculation statement

		Taxable income	A	54841.00	
		Tax on taxable income	T1	8226.15	
		Tax on no-TFN-quoted contributions	J	0.00	
		Gross tax	B	8226.15	
Foreign inc. tax offsets	C1	Non-refundable non-c/f tax offsets (C1 + C2)	C	1.54	
Rebates and tax offsets	C2				
		SUBTOTAL 1	T2	8224.61	
ESVCLP tax offset	D1	Non-refundable c/f tax offsets (D1+D2+D3+D4)	D		
ESVCLP tax offset c/f from previous year	D2				
ESIC tax offset	D3				
ESIC tax offset c/f from previous year	D4				
		SUBTOTAL 2	T3	8224.61	
Complying fund's franking credits tax offset	E1	Refundable tax offsets (E1 + E2 + E3 + E4)	E	3398.05	
No-TFN tax offset	E2				
NRAS tax offset	E3				
Exploration cr. tax offset	E4				
<i>Credit:</i>		TAX PAYABLE	T5	4826.56	
Int. on early payments	H1	Section 102AAM int. charge	G		
Foreign res. w/holding (excl. capital gains)	H2	Eligible credits (H1 + H2 + H3 + H5 + H6 + H8)	H		
ABN/TFN not quoted	H3				
TFN w/held from closely held trusts	H5	Tax offset refunds	I	0.00	
Int. on no-TFN tax offset	H6	PAYG installments raised	K		
Credit for foreign res. capital gains w/holding	H8		Supervisory levy	L	259.00
			Supervisory levy adj. for wound up funds	M	
			Supervisory levy adj. for new funds	N	
		TOTAL AMOUNT DUE	S	5085.56	
		(T5 + G - H - I - K + L - M + N)			

Sensitive (when completed)

Pugatschew Superannuation Fund

Client ref

PUGAT

File no 917 092 547

ABN 18 608 330 075

Section F: Member information

MEMBER NUMBER: 1

Title Account status

First name

Other names

Surname

Suffix

Member's TFN Date of birth

See the Privacy note in the Declaration

OPENING ACCOUNT BALANCE

Contributions

Personal contributions

TOTAL CONTRIBUTIONS

(Sum of labels A to M)

Other transactions

Allocated earnings or losses

Lump sum payment

Income stream payment

Accumulation phase account balance

Retirement phase account bal. - Non CDBIS

Retirement phase account balance - CDBIS

TRIS Count

CLOSING ACCOUNT BALANCE

MEMBER NUMBER: 2

Title Account status

First name

Other names

Surname

Suffix

Member's TFN Date of birth

See the Privacy note in the Declaration

OPENING ACCOUNT BALANCE

Contributions

Personal contributions

TOTAL CONTRIBUTIONS

(Sum of labels A to M)

Other transactions

Allocated earnings or losses

Lump sum payment

Income stream payment

Accumulation phase account balance

Retirement phase account bal. - Non CDBIS

Retirement phase account balance - CDBIS

TRIS Count

CLOSING ACCOUNT BALANCE

Sensitive (when completed)

Pugatschew Superannuation Fund

File no 917 092 547

ABN 18 608 330 075

Section H: Assets and liabilities**15 ASSETS**15a Australian managed investments
Listed trusts**A**

15b Australian direct investments

*Limited Recourse Borrowing Arrangements*Australian residential **J1**

real property

Australian non-residential **J2**

real property

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 **J**

arrangements (J1 to J6)

Non-residential real **K**

property

Residential real property **L** Collectables and personal **M**

use assets

Other assets **O** **TOTAL AUSTRALIAN AND OVERSEAS ASSETS**

(sum of labels A to T)

U

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** **N** **16 Liabilities**Borrowings for limited **V1**

recourse borrowing

arrangements **V2** Permissible temporary **V3**

borrowings

Other borrowings

Borrowings **V** Total member closing **W**

account balances

Reserve accounts **X** Other liabilities **Y** **TOTAL LIABILITIES** **Z** **Sensitive** (when completed)

Section K: Declarations

Important

Before making this declaration check to ensure 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 more 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, director or public officer's contact details:

Title
Family name and suffix
Given and other names

Mr
Pugatschew
Anatolij

Phone number

Time taken to prepare and complete this tax return (hours)

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

Tax agent's contact details

Title
Family name and suffix
Given and other names
Tax agent's practice

Mr
Vannetiello
David
Coull & Prior Taxation Consultants

Tax agent's phone

Reference number

Tax agent number

NOTE: THIS PRINT-OUT IS NOT TO BE LODGED WITH THE ATO.

Sensitive (when completed)

1. Current year capital gains and capital losses

	Capital gain	Capital loss
Units in unit trusts listed on an Australian securities exchange	C <input type="text" value="33589"/>	M <input type="text" value="1065"/>
Total current year capital gains	J <input type="text" value="33589"/>	

2. Capital losses

Total current year capital losses	A <input type="text" value="1065"/>
Total current year capital losses applied	B <input type="text" value="1065"/>
Total capital losses applied	E <input type="text" value="1065"/>

4. CGT discount

Total CGT discount applied	A <input type="text" value="8579"/>
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6. Net capital gain

Net capital gain	A <input type="text" value="23945"/>
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NOTE: THIS PRINT-OUT IS NOT TO BE LODGED WITH THE ATO.

Sensitive (when completed)

Other deductions

Code	Description	Deduct. Amt	Code	Non-dedn. Am
	Other deductions not listed		O	
Total				

Sensitive (when completed)