

Self-managed superannuation fund annual return

2015

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 2015* (NAT 71287).

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				
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- Place in ALL applicable boxes.

! The *Self-managed superannuation fund annual return instructions 2015* (NAT 71606) (the instructions) can assist you to complete this annual return.

Section A: Fund information

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

1 Tax file number (TFN)

! The Tax Office 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 Australian business number (ABN) (if applicable)

4 Current postal address

<input type="text" value="PO Box 230"/>		
<input type="text"/>		
Suburb/town	State/territory	Postcode
<input type="text" value="Glen Osmond"/>	<input type="text" value="SA"/>	<input type="text" value="5064"/>

5 Annual return status

Is this an amendment to the SMSF's 2015 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

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A**

Was 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

Fund's tax file number (TFN)

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) 062334

Fund account number 10795261

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

VICTORIA AYOUB & MILAD AYOUB ATF

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&Q Citizen ATF J&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.

smsfdataflow

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 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 \$.00

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) *****

Section B: Income

Do not complete this section if your fund was in **full** pension phase for the **entire year** and there was **no** other income that was assessable. 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 complete and attach a *Capital gains tax (CGT) schedule 2015*.

Have you applied an exemption or rollover?

M No Yes Code

Net capital gain **A** \$ 3124-00

Gross rent and other leasing and hiring income **B** \$ 0-00

Gross interest **C** \$ 111-00

Forestry managed investment scheme income **X** \$ 0-00

Gross foreign income	D1 \$ 0-00	Net foreign income	D \$ 0-00	Loss <input type="checkbox"/>
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Australian franking credits from a New Zealand company **E** \$ 0-00

Transfers from foreign funds **F** \$ 0-00

Gross payments where ABN not quoted **H** \$ -00

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

*Unfranked dividend amount **J** \$ 0-00

*Franked dividend amount **K** \$ 2980-00

*Dividend franking credit **L** \$ 1277-00

*Gross trust distributions **M** \$ 0-00

Calculation of assessable contributions

Assessable employer contributions

R1 \$ 5551-00

plus Assessable personal contributions

R2 \$ 0-00

plus *No-TFN-quoted contributions

R3 \$ 0-00
(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

R6 \$ -00

Assessable contributions (R1 plus R2 plus R3 less R6)

R \$ 5551-00

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$ 0-00

plus *Net non-arm's length trust distributions

U2 \$ 0-00

plus *Net other non-arm's length income

U3 \$ 0-00

*Other income **S** \$ 0-00

*Assessable income due to changed tax status of fund **T** \$ 0-00

Net non-arm's length income (subject to 47% tax rate) (U1 plus U2 plus U3)

U \$ 0-00

#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** \$ 13043-00

Exempt current pension income **Y** \$ -00

TOTAL ASSESSABLE INCOME (W less Y) **V** \$ 13043-00

Fund's tax file number (TFN)

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).

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	A1 \$ <input type="text" value="0.00"/>	A2 \$ <input type="text" value="0.00"/>	
Interest expenses overseas	B1 \$ <input type="text" value="0.00"/>	B2 \$ <input type="text" value="0.00"/>	
Capital works expenditure	D1 \$ <input type="text" value="0.00"/>	D2 \$ <input type="text" value="0.00"/>	
Decline in value of depreciating assets	E1 \$ <input type="text" value="0.00"/>	E2 \$ <input type="text" value="0.00"/>	
Insurance premiums – members	F1 \$ <input type="text" value="0.00"/>	F2 \$ <input type="text" value="0.00"/>	
Death benefit increase	G1 \$ <input type="text" value="0.00"/>		
SMSF auditor fee	H1 \$ <input type="text" value="0.00"/>	H2 \$ <input type="text" value="0.00"/>	
Investment expenses	I1 \$ <input type="text" value="120.00"/>	I2 \$ <input type="text" value="0.00"/>	
Management and administration expenses	J1 \$ <input type="text" value="1001.00"/>	J2 \$ <input type="text" value="0.00"/>	
Forestry managed investment scheme expense	U1 \$ <input type="text" value="0.00"/>	U2 \$ <input type="text" value="0.00"/>	
Other amounts	L1 \$ <input type="text" value="229.00"/>	L2 \$ <input type="text" value="0.00"/>	Code <input type="text" value="0"/>
Tax losses deducted	M1 \$ <input type="text" value="0.00"/>		Code <input type="text" value=""/>
TOTAL DEDUCTIONS		TOTAL NON-DEDUCTIBLE EXPENSES	
N \$ <input type="text" value="1350.00"/>		Y \$ <input type="text" value="0.00"/>	
(Total A1 to M1)		(Total A2 to L2)	
#TAXABLE INCOME OR LOSS		TOTAL SMSF EXPENSES	
O \$ <input type="text" value="11693.00"/>		Z \$ <input type="text" value="1350.00"/>	
(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)		(N plus Y)	
Loss <input type="checkbox"/>			

#This is a mandatory label.

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 2015* on how to complete the calculation statement.

#Taxable income	A \$ <input type="text" value="11693.00"/>	
	(an amount must be included even if it is zero)	
#Tax on taxable income	T1 \$ <input type="text" value="1753.95"/>	
	(an amount must be included even if it is zero)	
#Tax on no-TFN-quoted contributions	J \$ <input type="text" value="0"/>	
	(an amount must be included even if it is zero)	
Gross tax	B \$ <input type="text" value="1753.95"/>	
	(T1 plus J)	

Fund's tax file number (TFN) *****

Foreign income tax offset C1 \$ <input type="text" value="0"/>	Non-refundable non-carry forward tax offsets C \$ <input type="text" value="0"/> <i>(C1 plus C2)</i>
Rebates and tax offsets C2 \$ <input type="text"/>	
Complying fund's franking credits tax offset E1 \$ <input type="text" value="1277.15"/>	SUBTOTAL T2 \$ <input type="text" value="1753.95"/> <i>(B less C – cannot be less than zero)</i>
No-TFN tax offset E2 \$ <input type="text"/>	
National rental affordability scheme tax offset E3 \$ <input type="text"/>	Refundable tax offsets E \$ <input type="text" value="1277.15"/> <i>(E1 plus E2 plus E3)</i>
#TAX PAYABLE T5 \$ <input type="text" value="476.80"/> <i>(T2 less E – cannot be less than zero)</i>	

Credit for interest on early payments – amount of interest H1 \$ <input type="text"/>	Section 102AAM interest charge G \$ <input type="text" value="0"/>
Credit for tax withheld – foreign resident withholding H2 \$ <input type="text" value="0"/>	Eligible credits H \$ <input type="text" value="0"/> <i>(H1 plus H2 plus H3 plus H5 plus H6)</i>
Credit for tax withheld – where ABN or TFN not quoted (non-individual) H3 \$ <input type="text" value="0"/>	#Tax offset refunds (Remainder of refundable tax offsets) I \$ <input type="text" value="0"/> <i>(unused amount from label E – an amount must be included even if it is zero)</i>
Credit for TFN amounts withheld from payments from closely held trusts H5 \$ <input type="text"/>	
Credit for interest on no-TFN tax offset H6 \$ <input type="text"/>	PAYG instalments raised K \$ <input type="text" value="0"/>
	Supervisory levy L \$ <input type="text" value="259"/>
	Supervisory levy adjustment for wound up funds M \$ <input type="text"/>
	Supervisory levy adjustment for new funds N \$ <input type="text"/>
AMOUNT DUE OR REFUNDABLE S \$ <input type="text" value="735.80"/> A positive amount at S is what you owe, while a negative amount is refundable to you. <i>(T5 plus G less H less I less K plus L less M plus N)</i>	

#This is a mandatory label.

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

! If total loss is greater than \$100,000, complete and attach a *Losses schedule 2015*.

Tax losses carried forward to later income years	U \$ <input type="text" value="0"/>	-00
Net capital losses carried forward to later income years	V \$ <input type="text" value="0"/>	-00

Fund's tax file number (TFN)

Section F: Member information

! In Section F report all current members in the fund at 30 June.
Use Section G to report any former members or deceased members who held an interest in the fund at any time during the income year.

MEMBER 1

Title:

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day Month Year

Contributions

! Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE		<input type="text" value="31415.70"/>
Employer contributions	A \$	<input type="text" value="0"/>
ABN of principal employer	A1	<input type="text"/>
Personal contributions	B \$	<input type="text" value="0"/>
CGT small business retirement exemption	C \$	<input type="text" value="0"/>
CGT small business 15-year exemption amount	D \$	<input type="text" value="0"/>
Personal injury election	E \$	<input type="text" value="0"/>
Spouse and child contributions	F \$	<input type="text" value="0"/>
Other third party contributions	G \$	<input type="text" value="0"/>
Assessable foreign superannuation fund amount	I \$	<input type="text" value="0"/>
Non-assessable foreign superannuation fund amount	J \$	<input type="text" value="0"/>
Transfer from reserve: assessable amount	K \$	<input type="text" value="0"/>
Transfer from reserve: non-assessable amount	L \$	<input type="text" value="0"/>
Contributions from non-complying funds and previously non-complying funds	T \$	<input type="text" value="0"/>
Any other contributions (including Super Co-contributions and Low Income Super Contributions)	M \$	<input type="text" value="0"/>
TOTAL CONTRIBUTIONS	N \$	<input type="text" value="0"/>

Other transactions

Allocated earnings or losses	O \$	<input type="text" value="3204.59"/>	Loss <input type="checkbox"/>
Inward rollovers and transfers	P \$	<input type="text" value="0"/>	
Outward rollovers and transfers	Q \$	<input type="text" value="0"/>	
Lump Sum payment	R1 \$	<input type="text" value="9500"/>	Code <input type="text" value="F"/>
Income stream payment	R2 \$	<input type="text"/>	Code <input type="text"/>

CLOSING ACCOUNT BALANCE **S \$**

Fund's tax file number (TFN)

! In Section F report all current members in the fund at 30 June.
Use Section G to report any former members or deceased members who held an interest in the fund at any time during the income year.

MEMBER 2Title:

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day Month Year

Contributions

! Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$ 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** \$ **Other transactions**Allocated earnings or losses **O** \$ Inward rollovers and transfers **P** \$ Outward rollovers and transfers **Q** \$ Lump Sum payment **R1** \$ Income stream payment **R2** \$ **CLOSING ACCOUNT BALANCE S** \$

Loss

Code

Code

Sensitive (when completed)

Fund's tax file number (TFN)

! In Section F report all current members in the fund at 30 June.
Use Section G to report any former members or deceased members who held an interest in the fund at any time during the income year.

MEMBER 3

Title:

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day Month Year

Contributions

! Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

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 \$

Other transactions

Allocated earnings or losses **O** \$

Loss

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Code

Lump Sum payment **R1** \$

Code

Income stream payment **R2** \$

CLOSING ACCOUNT BALANCE **S** \$

Fund's tax file number (TFN)

! In Section F report all current members in the fund at 30 June.
Use Section G to report any former members or deceased members who held an interest in the fund at any time during the income year.

MEMBER 4

Title:

Family name

First given name Other given names

Member's TFN Date of birth

See the Privacy note in the Declaration.

Contributions

! Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

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 \$

Other transactions

Allocated earnings or losses **O** \$

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payment **R1** \$

Income stream payment **R2** \$

CLOSING ACCOUNT BALANCE **S** \$

Fund's tax file number (TFN)

Section G: Supplementary member information

! In Section G report any former members or deceased members who held an interest in the fund at any time during the income year. Also in Section G report any other members who cannot be included at pages 6 to 9.

MEMBER 5

Title:

Account status

Family name

First given name Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day Month Year

If deceased, date of death

Day Month Year

Contributions

! Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

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 \$

Other transactions

Allocated earnings or losses **O** \$

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payment **R1** \$

Income stream payment **R2** \$

CLOSING ACCOUNT BALANCE **S** \$

Fund's tax file number (TFN)

! In Section G report any former members or deceased members who held an interest in the fund at any time during the income year. Also in Section G report any other members who cannot be included at pages 6 to 9.

MEMBER 6

Title:

Account status

Code

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day Month Year

If deceased, date of death

Day Month Year

Contributions

! Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

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 \$

Other transactions

Allocated earnings or losses **O** \$

Loss

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payment **R1** \$

Code

Income stream payment **R2** \$

Code

CLOSING ACCOUNT BALANCE **S** \$

Fund's tax file number (TFN) Section H: **Assets and liabilities****15 ASSETS****15a Australian managed investments**Listed trusts **A** \$ -00Unlisted trusts **B** \$ -00Insurance policy **C** \$ -00Other managed investments **D** \$ -00**15b Australian direct investments**Cash and term deposits **E** \$ -00Debt securities **F** \$ -00Loans **G** \$ -00Listed shares **H** \$ -00Unlisted shares **I** \$ -00Limited recourse borrowing arrangements **J** \$ -00Non-residential real property **K** \$ -00Residential real property **L** \$ -00Collectables and personal use assets **M** \$ -00Other assets **O** \$ -00**Limited recourse borrowing arrangements**

Australian residential real property

J1 \$ -00

Australian non-residential real property

J2 \$ -00

Overseas real property

J3 \$ -00

Australian shares

J4 \$ -00

Overseas shares

J5 \$ -00

Other

J6 \$ -00**15c Overseas direct investments**Overseas shares **P** \$ -00Overseas non-residential real property **Q** \$ -00Overseas residential real property **R** \$ -00Overseas managed investments **S** \$ -00Other overseas assets **T** \$ -00**TOTAL AUSTRALIAN AND OVERSEAS ASSETS U** \$ -00(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 \$ -00

Fund's tax file number (TFN) **16 LIABILITIES**

Borrowings	V	\$	<input type="text" value="0"/>	00
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)	W	\$	<input type="text" value="77372"/>	00
Reserve accounts	X	\$	<input type="text" value="0"/>	00
Other liabilities	Y	\$	<input type="text" value="687"/>	00
TOTAL LIABILITIES	Z	\$	<input type="text" value="78059"/>	00

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

Did you make a gain, loss or transitional balancing adjustment from a financial arrangement subject to the TOFA rules? **G** No Yes

Total TOFA gains **H** \$ **00**

Total TOFA losses **I** \$ **00**

TOFA transitional balancing adjustment **J** \$ **00**

Loss

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 2014–15 income year, write **2015**). **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 2015*. **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 2015* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2015*. **D**

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

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 / /

Preferred trustee or director contact details:

Title:

Family name

First given name

Other given names

Phone number

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 2015* 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

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

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

Capital gains tax (CGT) schedule **2015**

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 2015* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

! 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)

Taxpayer's name

1 Current year capital gains and capital losses

	Capital gain		Capital loss
Shares in companies listed on an Australian securities exchange	A \$ <input type="text" value="4685-00"/>	K \$	<input type="text" value="0-00"/>
Other shares	B \$ <input type="text" value="0-00"/>	L \$	<input type="text" value="0-00"/>
Units in unit trusts listed on an Australian securities exchange	C \$ <input type="text" value="0-00"/>	M \$	<input type="text" value="0-00"/>
Other units	D \$ <input type="text" value="0-00"/>	N \$	<input type="text" value="0-00"/>
Real estate situated in Australia	E \$ <input type="text" value="0-00"/>	O \$	<input type="text" value="0-00"/>
Other real estate	F \$ <input type="text" value="0-00"/>	P \$	<input type="text" value="0-00"/>
Amount of capital gains from a trust (including a managed fund)	G \$ <input type="text" value="0-00"/>		
Collectables	H \$ <input type="text" value="0-00"/>	Q \$	<input type="text" value="0-00"/>
Other CGT assets and any other CGT events	I \$ <input type="text" value="0-00"/>	R \$	<input type="text" value="0-00"/>
Total current year capital gains	J \$ <input type="text" value="4685-00"/>	Add the amounts at labels K to R and write the total in item 2 label A – Total current year capital losses.	

Fund's tax file number (TFN) **2 Capital losses**Total current year capital losses **A** \$ -00Total current year capital losses applied **B** \$ -00Total prior year net capital losses applied **C** \$ -00Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or
permanent establishment of a foreign financial entity) **D** \$ -00Total capital losses applied **E** \$ -00Add 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** \$ -00Other net capital losses carried forward to later income years **B** \$ -00Add 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** \$ -00**5 CGT concessions for small business**Small business active asset reduction **A** \$ -00Small business retirement exemption **B** \$ -00Small business rollover **C** \$ -00Total small business concessions applied **D** \$ -00**6 Net capital gain**Net capital gain **A** \$ -00**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.

Fund's tax file number (TFN)

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** \$ -00

Amount of any capital gain or loss you made under your earnout arrangement in the income year. **E** \$ -00 / ^{LOSS}

8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A** \$ -00 / ^{CODE}

Capital gains disregarded by a foreign resident **B** \$ -00

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$ -00

Capital gains disregarded as a result of an inter-company asset rollover **D** \$ -00

Capital gains disregarded by a demerging entity **E** \$ -00

Losses schedule

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2015 tax return.

Superannuation funds should complete and attach this schedule to their 2015 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.

Refer to *Losses schedule instructions 2015*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

Name of entity

AYOUB Family Super Fund

Australian business number (ABN)

74949275430

Part A Losses carried forward to the 2015–16 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss		
2014–15	B	<input type="text"/> -00
2013–14	C	<input type="text"/> -00
2012–13	D	<input type="text"/> -00
2011–12	E	<input type="text"/> -00
2010–11	F	<input type="text"/> -00
2009–10 and earlier income years	G	<input type="text"/> -00
Total	U	<input type="text"/> 0-00

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		
2014–15	H	<input type="text"/> -00
2013–14	I	<input type="text"/> -00
2012–13	J	<input type="text"/> -00
2011–12	K	<input type="text"/> -00
2010–11	L	<input type="text"/> -00
2009–10 and earlier income years	M	<input type="text"/> -00
Total	V	<input type="text"/> 0-00

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

Fund's tax file number (TFN)

Part B Ownership and same business 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 same business test has to be satisfied in relation to that loss.

Do not complete items 1, 2 or 4 of **Part B** if, in the 2014–15 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 2014–15 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

2014–15	A	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	Print X in the appropriate box.
2013–14	B	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	Print X in the appropriate box.
2012–13	C	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	Print X in the appropriate box.
2011–12	D	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	Print X in the appropriate box.
2010–11	E	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	Print X in the appropriate box.
2009–10 and earlier income years	F	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	Print X in the appropriate box.

2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the same business test is satisfied – excludes film lossesTax losses **G** .00Net capital losses **H** .00**3 Losses carried forward for which the same business test must be satisfied before they can be deducted/applied in later years** – excludes film lossesTax losses **I** .00Net capital losses **J** .00**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 Print **X** in the appropriate box.**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 Print **X** in the appropriate box.

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 Print **X** in the appropriate box.

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 Print **X** in the appropriate box.

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 .00**Part D Life insurance companies**Complying superannuation/FHSA class tax losses carried forward to later income years **P** .00Complying superannuation/FHSA net capital losses carried forward to later income years **Q** .00

Fund's tax file number (TFN)

Part E Controlled foreign company lossesCurrent year CFC losses **M** .00CFC losses deducted **N** .00CFC losses carried forward **O** .00**Part F Tax losses reconciliation statement**Balance of tax losses brought forward from the prior income year **A** .00**ADD** Uplift of tax losses of designated infrastructure project entities **B** .00**SUBTRACT** Net forgiven amount of debt **C** .00**ADD** Tax loss incurred (if any) during current year **D** .00**ADD** Tax loss amount from conversion of excess franking offsets **E** .00**SUBTRACT** Net exempt income **F** .00**SUBTRACT** Tax losses forgone **G** .00**SUBTRACT** Tax losses deducted **H** .00**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** .00Total tax losses carried forward to later income years **J** 0.00Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.