

# Self managed superannuation fund annual return 2013

## Section A: Fund Information

1 Your tax file number

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.

2 Name of superannuation fund or trust

3 ABN

4 Current postal address

Street

Suburb/State/P'code

6 SMSF auditor

Auditor's name  
 Title   
 Family name   
 Given names

SMSF Auditor number  Professional body  Membership number

Auditor's phone number

Postal address

Street   
 Suburb/State/P'code

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

If the audit report was qualified, have the reported compliance issues been rectified?  C

## 8 Status of SMSF

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

9 Was the fund or trust wound up during the year?

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**Macintosh Superannuation Fund**

Client ref

MACINSF

File no 838 419 467

ABN 41 063 199 265

**10 Exempt current pension income**

Did the fund pay an income stream to one of more members in the income year?

**Section B: Income**

**11 Income**

Gross interest	<b>C</b>	<input type="text" value="0"/>	
GROSS INCOME	<b>W</b>	<input type="text" value="0"/>	<input type="text"/>
TOTAL ASSESSABLE INCOME	<b>V</b>	<input type="text" value="0"/>	<input type="text"/>

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

**12 Deductions and non-deductible expenses**

	Deductions		Non-deductible expenses	
Other amounts	<b>L1</b>	<input type="text" value="150"/>	<b>L2</b>	<input type="text"/>
TOTAL DEDUCTIONS (A1 to M1)	<b>N</b>	<input type="text" value="150"/>		
TOTAL NON-DEDUCTIBLE EXPENSES (A2 to L2)			<b>Y</b>	<input type="text"/>
TOTAL SMSF EXPENSES (N + Y)	<b>Z</b>	<input type="text" value="150"/>		
TOTAL INCOME OR LOSS (total assessable income less deductions)	<b>O</b>	<input type="text" value="150"/>		<b>L</b>

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**Section D: Income tax calculation statement**

**13 Income tax calculation statement**

		Taxable income	<b>A</b>	<input type="text" value="0.00"/>
		Tax on taxable income	<b>T1</b>	<input type="text"/>
		Tax on no-TFN quoted contributions	<b>J</b>	<input type="text"/>
		<b>Gross tax</b>	<b>B</b>	<input type="text"/>
Foreign inc. tax offset	<b>C1</b>	Non-refundable non-c/f tax offsets (C1 + C2)	<b>C</b>	<input type="text"/>
Rebates and tax offsets	<b>C2</b>			
		<b>SUBTOTAL</b> (B less C)	<b>T2</b>	<input type="text"/>
Complying funds franking credits tax offset	<b>E1</b>	Refundable tax offsets (E1 + E2 + E3 + other refundable tax offset amounts)	<b>E</b>	<input type="text"/>
No-TFN tax offset	<b>E2</b>			
NRAS tax offset	<b>E3</b>			
Other refund. tax offsets	<input type="text"/>			
		<b>TAX PAYABLE</b> (T2 less E - cannot be less than zero)	<b>T5</b>	<input type="text"/>
		Section 102AAM interest charge	<b>G</b>	<input type="text"/>
Credit:		Eligible credits (H1 + H2 + H3 + H5 + H6)	<b>H</b>	<input type="text"/>
Interest on early payments	<b>H1</b>			
Foreign res. w/holding ABN/TFN not quoted	<b>H2</b>			
TFN w/held from closely held trusts	<b>H3</b>			
Interest on no-TFN tax offset	<b>H5</b>			
	<b>H6</b>			
		PAYG instalments raised	<b>K</b>	<input type="text"/>
		Remainder of refundable tax offsets	<b>I</b>	<input type="text" value="0.00"/>
		Supervisory levy	<b>L</b>	<input type="text" value="321.00"/>
		Supervisory levy adj for wound up funds	<b>M</b>	<input type="text"/>
		<b>TOTAL AMOUNT DUE</b> (T5 + G - H - I - K + L - M)	<b>S</b>	<input type="text" value="321.00"/>

**Section E: Losses**

**14 Losses information**

Losses carried forward to later income years	<b>U</b>	<input type="text" value="165"/>
Net capital losses carried forward to later years	<b>V</b>	<input type="text" value="1318557"/>

## Macintosh Superannuation Fund

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## Section F: Member and Supplementary member information

## MEMBER NUMBER: 1

Title	MR	Account status	<input type="radio"/>
First name	JUSTIN		
Other names	MACKENZIE		
Surname	MACINTOSH		
Suffix			
Member's TFN	564 888 298	Date of birth	15/02/1950

<b>OPENING ACCOUNT BALANCE</b>	923701.20
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## Contributions

Personal contributions	<b>B</b>	399.90
<b>TOTAL CONTRIBUTIONS</b>	<b>N</b>	399.90

## Other transactions

Allocated earnings or losses	<b>O</b>	77.11	<input type="checkbox"/> L
<b>CLOSING ACCOUNT BALANCE</b>	<b>S</b>	924023.99	

## MEMBER NUMBER: 2

Title	MRS	Account status	<input type="radio"/>
First name	DELIA		
Other names	STACEY		
Surname	MACINTOSH		
Suffix			
Member's TFN	565 063 716	Date of birth	16/03/1956

<b>OPENING ACCOUNT BALANCE</b>	859918.71
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## Contributions

Personal contributions	<b>B</b>	399.90
<b>TOTAL CONTRIBUTIONS</b>	<b>N</b>	399.90

## Other transactions

Allocated earnings or losses	<b>O</b>	71.78	<input type="checkbox"/> L
<b>CLOSING ACCOUNT BALANCE</b>	<b>S</b>	860246.83	

## Section H: Assets and liabilities

## 15 ASSETS

15b Australian direct investments		
Cash and term deposits	<b>E</b>	217
Non-residential real property	<b>K</b>	1784084
Other assets	<b>O</b>	350
<b>TOTAL AUSTRALIAN AND OVERSEAS ASSETS (sum of labels A to T)</b>	<b>U</b>	1784651

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**Macintosh Superannuation Fund**

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**16 Liabilities**

Borrowings

Total member closing account balances

**TOTAL LIABILITIES**

<b>V</b>	380
<b>W</b>	1784271
<b>Z</b>	1784651

**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.

**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, director or public officer's contact details:**

Title	MR
Family name and suffix	MACINTOSH
Given and other names	JUSTIN MACKENZIE
Phone number	02 92004500

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

<b>J</b>	0
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**TAX AGENT'S DECLARATION:**

We declare that the Self managed superannuation fund annual return 2013 has been prepared in accordance with information provided by the trustees, that the trustees have given us a declaration stating that the information provided to us is true and correct, and that the trustees have authorised us to lodge this annual return.

Tax agent's signature

Date

**Tax agent's contact details**

Title	
Family name and suffix	HILL
Given and other names	RICHARD
Tax agent's practice	DFK RICHARD HILL
Tax agent's phone	02 92004500
Reference number	MACINSF
Tax agent number	24656974

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

Sensitive (when completed)

**Part A - Losses carried forward to the 2013-2014 income year -excludes film losses**

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

Year of loss	
2012-2013	<b>B</b> 150
2011-2012	<b>C</b> 15
Total	<b>U</b> 165

Transfer the amount at label U to the corresponding label on your tax return

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

Year of loss	
2010-2011	<b>J</b> 38700
2009-2010	<b>K</b> 298621
2008-2009	<b>L</b> 981236
Total	<b>V</b> 1318557

Transfer the amount at label V to the corresponding label on your tax return

**Part F - Tax losses reconciliation statement**

Balance of tax losses brought forward from the prior income years **A** 15

**ADD** Tax loss incurred (if any) during current year **D** 150

Total Tax losses carried forward to later income years **J** 165

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

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Form F  
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**Additional Tax Information 2013**

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**Other deductions**

Code	Description	Deduct. Amt	Code	Non-dedn. Am
O	Levy	150	O	
<b>Total</b>		<b>150</b>		

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**Capital Gains Schedules 2013**

Client ref MACINSF

Item: 0 PRIOR YEAR LOSS

Category: S Shares  
Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
PRIOR YEAR LOSS	1318557					1318557
Total:	1318557					1318557
Reduced Cost Base:						1318557

Capital Gain/Loss

Consideration Received	
Reduced Cost Base	1318557
Capital Loss	1318557



Form F  
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**Capital Gains Schedules 2013**

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Item Description	Acquired	Disposed	Consideration Received	Cost Base Amount Type	Gain/Loss
<b>Other Assets</b>					
<b>A. SUMMARY</b>					
<b>4. Prior Year/Losses Transferred In</b>					
a. Prior Year Capital Losses					
Shares in companies listed on an Australian Securities Exchange - Category S					
0		PRIOR YEAR LOSS		1318557 C	-1318557
<b>Sub-total Prior Year Losses</b>					<b>-1318557</b>

Key to Cost Base Type:

- C = Cost base (asset owned less than 12 months)
- R = Reduced cost base (loss)
- I = Indexed cost base (per CPI)
- D = Deemed threshold
- DS = Discount Method

Form F  
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**Capital Gains Schedules 2013**

Client ref MACINSF

Item Description	Acquired	Disposed	Consideration Received	Cost Base Amount Type	Gain/Loss
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**B. APPLICATION OF CAPITAL LOSSES**

Description	Capital Gain	Current Year Loss Applied	Prior Year/ T'ferred In Loss Applied	Residual Cap Gain
3,4a,4b Capital Losses			1318557	
1. Frozen/Other Capital Gains		0	0	<b>0</b>
6. Net Collectable Frozen/Other		0	0	<b>0</b>
7. Net Collectable Pre-disc Gains		0	0	<b>0</b>
8. Personal Use Frozen/Other		0	0	<b>0</b>
9. Personal Use Pre-discount Gains		0	0	<b>0</b>
<b>Total Remaining Capital Losses</b>		<b>0</b>	<b>1318557</b>	

**C. NET CAPITAL GAIN/LOSS CALCULATION**

Unapplied Current Year Losses	0
Unapplied Prior Year/Losses Transferred In	-1318557
<b>Total Capital Losses Carried Forward</b>	<b>-1318557</b>

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**Capital Gains Schedules 2013**

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**TOTAL NET CAPITAL GAIN SUMMARY**

Other Assets		-1318557
Collectables		
Personal Use Assets		
	<b>Total Net Capital Losses</b>	<b>-1318557</b>

**Accumulated Losses To Carry Forward**

Other assets	<u>1318557</u>	
	1318557	(Returned at Net Capital Losses carried forward)

Please note that due to the method of calculation, the summary report may be subject to rounding errors.

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**PART A****Electronic lodgment declaration (Form P, T, C, 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.

Tax File Number  Year of return

Name of Partnership, Trust, Fund or Entity

Total income or loss	0
Total deductions	150
Taxable income or loss	-150

**Privacy***Your tax file number*

It is not an offence not to quote your (or if applicable, the partner's or beneficiary's) tax file number (TFN). However, you cannot lodge your tax return electronically if you do not quote your TFN. The Tax Office is authorised by the *Income Tax Assessment Act 1936* and the *Income Tax Assessment Act 1997* to ask for information on this tax return.

*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](http://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.

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 the 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, Director or Public Officer  Date

**PART D****Tax agent's certificate (shared facilities only)**

We, DFK RICHARD HILL declare that:

- \* We have prepared this tax return in accordance with the information supplied by the partner, trustee, director or public officer
- \* We have received a declaration made by the entity that the information provided to us for the preparation of this tax return is true and correct, and
- \* We are authorised by partner, trustee, director or public officer to lodge this tax return, including any applicable schedules.

Agent's Signature  Date

Agent's phone  Client's reference   
 Agent's Contact Name

Agent's reference number

24656974

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