

# Self-managed superannuation fund annual return 2020

Signature Date 

## 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

Suburb/State/P'code

### 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

Suburb/State/P'code

Date audit was completed

Was Part A of the audit report qualified?

Was Part B of the audit report qualified?

### 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

Fund benefit structure

Does the fund trust deed allow acceptance

of the Government's Super Co-contributions and Low Income Super-Contribution?

A	Y
B	A
C	Y

Sensitive (when completed)

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**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

<b>A</b>	38329
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Unsegregated assets method

<b>C</b>	Y
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Was an actuarial certificate obtained?

<b>D</b>	Y
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Did the fund have any other income that was assessable?

<b>E</b>	Y
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## Nelson Superannuation Fund

Client ref

NELSOS1

File no 44 642 359

ABN 36 921 829 532

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## 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

Gross rent and other leasing and hiring income

Gross interest

Unfranked dividend amount

Franked dividend amount

Dividend franking credit

## Calculation of assessable contributions

Assessable employer contributions

plus Assessable personal contributions

plus No-TFN-quoted contributions

GROSS INCOME

Exempt current pension income

TOTAL ASSESSABLE INCOME

R1	36102
R2	7500
R3	0

A	301
B	37699
C	89
J	
K	695
L	297
R	43602

W	82683	
Y	38329	
V	44354	

## Section C: Deductions and non-deductible expenses

## 12 Deductions and non-deductible expenses

## Deductions

## Non-deductible expenses

Insurance premiums - members

SMSF auditor fee

Investment expenses

Management and administration expenses

TOTAL DEDUCTIONS (A1 to M1)

TOTAL NON-DEDUCTIBLE EXPENSES (A2 to L2)

TOTAL SMSF EXPENSES (N + Y)

TOTAL INCOME OR LOSS

(Total assessable income less deductions)

F1	1084
H1	490
I1	7
J1	2608

N	4189
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Z	5366
---	------

O	40165	
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F2	
H2	136
I2	389
J2	652

Y	1177
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Sensitive (when completed)

Section D: Income tax calculation statement

13 Income tax calculation statement

		Taxable income	<b>A</b>	40165.00
		Tax on taxable income	<b>T1</b>	6024.75
		Tax on no-TFN-quoted contributions	<b>J</b>	0.00
Foreign inc. tax offsets	<b>C1</b>	<b>Gross tax</b>	<b>B</b>	6024.75
Rebates and tax offsets	<b>C2</b>	Non-refundable non-c/f tax offsets (C1 + C2)	<b>C</b>	0.00
ESVCLP tax offset	<b>D1</b>	<b>SUBTOTAL 1</b>	<b>T2</b>	6024.75
ESVCLP tax offset c/f from previous year	<b>D2</b>	Non-refundable c/f tax offsets (D1+D2+D3+D4)	<b>D</b>	
ESIC tax offset	<b>D3</b>	<b>SUBTOTAL 2</b>	<b>T3</b>	6024.75
ESIC tax offset c/f from previous year	<b>D4</b>			
Complying fund's franking credits tax offset	<b>E1</b>	Refundable tax offsets (E1 + E2 + E3 + E4)	<b>E</b>	297.91
No-TFN tax offset	<b>E2</b>			
NRAS tax offset	<b>E3</b>	<b>TAX PAYABLE</b>	<b>T5</b>	5726.84
Exploration cr. tax offset	<b>E4</b>	Section 102AAM int. charge	<b>G</b>	
<i>Credit:</i>		Eligible credits (H1 + H2 + H3 + H5 + H6 + H8)	<b>H</b>	
Int. on early payments	<b>H1</b>	Tax offset refunds	<b>I</b>	0.00
Foreign res. w/holding (excl. capital gains)	<b>H2</b>	PAYG installments raised	<b>K</b>	6888.00
ABN/TFN not quoted	<b>H3</b>	Supervisory levy	<b>L</b>	259.00
TFN w/held from closely held trusts	<b>H5</b>	Supervisory levy adj. for wound up funds	<b>M</b>	
Int. on no-TFN tax offset	<b>H6</b>	Supervisory levy adj. for new funds	<b>N</b>	
Credit for foreign res. capital gains w/holding	<b>H8</b>	<b>TOTAL AMOUNT REFUNDABLE</b> (T5 + G - H - I - K + L - M + N)	<b>S</b>	902.16

Nelson Superannuation Fund

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Section F: Member information

MEMBER NUMBER: 1

Title	<input type="text" value="Mrs"/>	Account status	<input type="text" value="O"/>
First name	<input type="text" value="Antonia"/>		
Other names	<input type="text" value="Claire"/>		
Surname	<input type="text" value="Nelson"/>		
Suffix	<input type="text"/>		
Member's TFN	<input type="text" value="330 258 304"/>	Date of birth	<input type="text" value="06/07/1953"/>

See the Privacy note in the Declaration

OPENING ACCOUNT BALANCE

Contributions

Employer contributions	<b>A</b>	<input type="text" value="17500.00"/>
Personal contributions	<b>B</b>	<input type="text" value="50000.00"/>
<b>TOTAL CONTRIBUTIONS</b> (Sum of labels A to M)	<b>N</b>	<input type="text" value="67500.00"/>

Other transactions

Allocated earnings or losses	<b>O</b>	<input type="text" value="65959.00"/>	<input type="text"/>
Lump sum payment	<b>R1</b>	<input type="text" value="54736.00"/>	<input type="text" value="A"/>
Income stream payment	<b>R2</b>	<input type="text" value="20000.00"/>	<input type="text" value="M"/>
Accumulation phase account balance	<b>S1</b>	<input type="text" value="64594.00"/>	
Retirement phase account bal. - Non CDBIS	<b>S2</b>	<input type="text" value="588672.00"/>	
Retirement phase account balance - CDBIS	<b>S3</b>	<input type="text" value="0.00"/>	
TRIS Count		<input type="text" value="0"/>	

CLOSING ACCOUNT BALANCE

Accumulation phase value	<b>S</b>	<input type="text" value="653266.00"/>
	<b>X1</b>	<input type="text" value="0.00"/>

## Nelson Superannuation Fund

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## MEMBER NUMBER: 2

Title

Mr

Account status

O

First name

Ralph

Other names

William

Surname

Craig

Suffix

Member's TFN

313 498 278

Date of birth

20/11/1952

See the Privacy note in the Declaration

## OPENING ACCOUNT BALANCE

302952.00

## Contributions

Employer contributions

A 18602.00

Employers ABN

A1 48 080 411 089

Personal contributions

B 50000.00

## TOTAL CONTRIBUTIONS

N 68602.00

(Sum of labels A to M)

## Other transactions

Allocated earnings or losses

O 30792.00

Lump sum payment

R1 37052.00 A

Income stream payment

R2 20000.00 M

Accumulation phase account balance

S1 66440.00

Retirement phase account bal. - Non CDBIS

S2 278854.00

Retirement phase account balance - CDBIS

S3 0.00

TRIS Count

0

## CLOSING ACCOUNT BALANCE

S 345294.00

## Section H: Assets and liabilities

## 15 ASSETS

## 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 218060

Debt securities

F

Loans

G

Listed shares

H 9237

Unlisted shares

I

Limited recourse borrowing arrangements (J1 to J6)

J

Non-residential real

K 773750

property

Residential real property

L

Collectables and personal use assets

M

Other assets

O 80

## TOTAL AUSTRALIAN AND OVERSEAS ASSETS

U 1001127

(sum of labels A to T)

## 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

Sensitive (when completed)

Nelson Superannuation Fund

Client ref

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File no 44 642 359

ABN 36 921 829 532

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16 Liabilities

Borrowings for limited

recourse borrowing arrangements

V1

Permissible temporary borrowings

V2

Other borrowings

V3

Borrowings
Total member closing account balances
Reserve accounts
Other liabilities
TOTAL LIABILITIES

V
W 998560
X
Y 2567
Z 1001127

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.

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.

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.

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

Date

Preferred trustee, director or public officer's contact details:

Title Mrs
Family name and suffix Nelson
Given and other names Antonia Claire
Phone number 0419 569599

Time taken to prepare and complete this tax return (hours) J 0

Nelson Superannuation Fund

Client ref

NELSOS1

File no 44 642 359

ABN 36 921 829 532

Signature

**TAX AGENT'S DECLARATION:**

We declare that the Self-managed superannuation fund annual return 2020 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

[Signature box]

Date

[Date box]

**Tax agent's contact details**

Title

[Title box]

Family name and suffix

Wood

Given and other names

Anthony

Tax agent's practice

Eager and Partners

Tax agent's phone

03 51555555

Reference number

NELSOS1

Tax agent number

26665011

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



Signature

1. Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	<b>A</b> 1757	<b>K</b>
Other CGT assets and any other CGT events	<b>I</b> 17095	<b>R</b> 8798
<b>Total current year capital gains</b>	<b>J</b> 18852	

2. Capital losses

<b>Total current year capital losses</b>	<b>A</b> 8798
Total current year capital losses applied	<b>B</b> 8798
Total prior year net capital losses applied	<b>C</b> 9602
<b>Total capital losses applied</b>	<b>E</b> 18400

4. CGT discount

Total CGT discount applied **A** 151

6. Net capital gain

Net capital gain **A** 301

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**Gross dividends**  
 (excluding distributions from cash management, property and certain other unit trusts)

Company Share status (if applicable)	Unfranked dividends	Franked dividends	Franking credits	TFN withholding
Per Financial Statement		695.12	297.91	
<b>Total</b>		<b>695.12</b>	<b>297.91</b>	

**Assessable employer contributions**

Details	Amount
RW Craig	18602.00
AC Nelson	17500.00
<b>Total</b>	<b>36102.00</b>

**Assessable personal contributions**

Details	Amount
AC Nelson	7500.00
<b>Total</b>	<b>7500.00</b>

**Exempt current pension income**

Details	Amount
Actuarial Exempt Percentage 97.867%	
Gross Income \$82683	
Less Capital Gain -\$301 (exempt)	301.00
Less Income segregated period -\$3469 (exempt)	3469.00
Less Concessional Contributions -\$43602	
= \$35311 x %	34559.00
<b>Total</b>	<b>38329.00</b>

Form F  
**Nelson Superannuation Fund**  
 File no 44 642 359  
 ABN 36 921 829 532

**Capital Gains Schedules 2020**

Client ref NELSOS1

Signature

Item: PRIOR YEAR LOSS

Category: O Other assets (patents, restrictive covenants, etc)  
 Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
PRIOR YEAR LOSS	9602					9602
Total:	9602					9602
Reduced Cost Base:						9602

Capital Gain/Loss

Consideration Received	
Reduced Cost Base	9602
Capital Loss	9602

Item: 1 Gold

Category: O Other assets (patents, restrictive covenants, etc)  
 Method: DS Discount

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Gold	56772	12/07/2013	73867	01/07/2019	N/A	56772
Total:	56772		73867			56772

Capital Gain/Loss

Capital Gain	17095
Adjusted Discount Percentage	33.33%
Reduced Discount Capital Gain	11397

Item: 2 Silver

Category: O Other assets (patents, restrictive covenants, etc)  
 Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Silver	26719	21/03/2011	17921	01/07/2019		26719
Total:	26719		17921			26719
Reduced Cost Base:						26719

Capital Gain/Loss

Consideration Received	17921
Reduced Cost Base	26719
Capital Loss	8798

Note: When sharing a capital gain or receiving a share a rounding error of \$1 may occur.

Form F  
**Nelson Superannuation Fund**  
 File no 44 642 359  
 ABN 36 921 829 532

**Capital Gains Schedules 2020**

Client ref NELSOS1

Signature

Item: 1 BHP 59

Category: S Shares  
 Method: DS Discount

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
BHP 59	1353	12/11/2008	2262	07/02/2020	N/A	1353
<b>Total:</b>	<b>1353</b>		<b>2262</b>			<b>1353</b>

Capital Gain/Loss

Capital Gain						<u>909</u>
Adjusted Discount Percentage		33.33%				<u>303</u>
Reduced Discount Capital Gain						<u>606</u>

Item: 2 NCM 215 of 217

Category: S Shares  
 Method: DS Discount

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
NCM 215 of 217	5371	05/10/2018	6207	07/02/2020	N/A	5371
<b>Total:</b>	<b>5371</b>		<b>6207</b>			<b>5371</b>

Capital Gain/Loss

Capital Gain						<u>836</u>
Adjusted Discount Percentage		33.33%				<u>279</u>
Reduced Discount Capital Gain						<u>557</u>

Item: 3 NCM 2 of 217

Category: S Shares  
 Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
NCM 2 of 217	46	26/09/2019	58	07/02/2020		46
<b>Total:</b>	<b>46</b>		<b>58</b>			<b>46</b>

Capital Gain/Loss

Capital Gain						<u>12</u>
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