Self-managed superannuation 2021 fund annual return

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 2021 (NAT 71287).

The Self-managed superannuation fund annual return instructions 2021 (NAT 71606) (the instructions) can assist you to complete this annual return.

The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.



Place $|\mathcal{X}|$ in ALL applicable boxes.

Postal address for annual returns:

Australian Taxation Office GPO Box 9845 [insert the name and postcode of your capital city]

For example;

Australian Taxation Office GPO Box 9845 SYDNEY NSW 2001

Section A: Fund information

Tax file number (TFN) 1

To assist processing, write the fund's TFN at the top of pages 3, 5, 7 and 9.

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.

Name of self-managed superannuation fund (SMSF) 2

Australian business number (ABN) (if applicable) 3

Current postal address 4

Sub	urb/town			State/territory	Postcode
5	Annual return status Is this an amendment to the SMSF's 2021 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: Mr Mrs Miss Ms Other				
Family name				
First given name	Other	r given names		
SMSF Auditor Number Auditor's phone	numb	er		
Postal address				
Suburb/town			State/territory	Postcode
Date audit was completed A / /	Ye	Par		
Was Part A of the audit report qualified?	No	Yes		
Was Part B of the audit report qualified?	No	Yes		
If Part B of the audit report was qualified, have the reported issues been rectified?	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 Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.Fund BSB numberFund account numberFund account name

I would like my tax refunds made to this account. Go to C.

B Financial institution account details for tax refunds

This account is used for tax refunds. You can provide a tax agent account here.BSB numberAccount numberAccount nameAccount number

C Electronic service address alias

Provide the electronic service address alias (ESA) issued by your SMSF messaging provider. (For example, SMSFdataESAAlias). See instructions for more information.

	of SMSF	Australian	superannuatio	n fund	AN	0	Yes	Fund benefit structure B	Code
		ernment's Super	Co-contributio	on and	CN	o	Yes		
Was the	e fund wo	und up during	the income	e year	?				
No	Yes	f yes, provide the o vhich the fund was	date on s wound up	Day /	Month	/	Year	and navment	Yes
Exempt	t current p	pension incom	ne						
Did the fu	und pay reti	rement phase su	perannuation i	income	strean	n ben	efits to on	e or more members in the income year	?
					you n	nust p	bay at leas	t the minimum benefit payment under th	ne law.
No	Go to Sect	tion B: Income.							
Yes	Exempt cu	irrent pension inc	ome amount	A \$					
	Which met	hod did you use	to calculate yo	our exer	npt cu	irrent	pension ir	ncome?	
		Segregated as	ssets method	в					
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 S	Section B: Incom	e.						
No	Choos	ina 'No' means th	hat you do not	t have a	nv ass	essal	ble income		0
	No Did the fu To Rev No Yes Did the fu E Yes	the Gov Was the fund wo No Yes Exempt current p Did the fund pay reti To claim a tax Record exempt No Go to Sect Yes Exempt cu Which met Did the fund have ar E Yes Go to S	the Government's Super Low Incol Was the fund wound up during No Yes If yes, provide the o which the fund was Exempt current pension incor Did the fund pay retirement phase su To claim a tax exemption for cu Record exempt current pension No Go to Section B: Income. Yes Exempt current pension inco Which method did you use Segregated as Unsegregated as Did the fund have any other income t E Yes Go to Section B: Income	 the Government's Super Co-contribution Low Income Super Ama Was the fund wound up during the income No Yes If yes, provide the date on which the fund was wound up Exempt current pension income Did the fund pay retirement phase superannuation in Record exempt current pension income at La No Go to Section B: Income. Yes Exempt current pension income amount Which method did you use to calculate you Segregated assets method Unsegregated assets method Did the fund have any other income that was asses E Yes Go to Section B: Income. 	No Yes If yes, provide the date on which the fund was wound up / Exempt current pension income Did the fund pay retirement phase superannuation income To claim a tax exemption for current pension income, 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 exer Segregated assets method B Unsegregated assets method C Did the fund have any other income that was assessable? E Yes Go to Section B: Income.	 the Government's Super Co-contribution and Low Income Super Amounts? Was the fund wound up during the income year? No Yes) If yes, provide the date on which the fund was wound up / Exempt current pension income Did the fund pay retirement phase superannuation income stream To claim a tax exemption for current pension income, you n 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 curses geregated assets method B Unsegregated assets method C) Was Did the fund have any other income that was assessable? E Yes) Go to Section B: Income. 	 the Government's Super Co-contribution and Low Income Super Amounts? Was the fund wound up during the income year? No Yes) If yes, provide the date on which the fund was wound up / / / / Exempt current pension income Did the fund pay retirement phase superannuation income stream ben To claim a tax exemption for current pension income, you must precord 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 Segregated assets method B Unsegregated assets method C) Was an ac Did the fund have any other income that was assessable? E Yes) Go to Section B: Income. 	 the Government's Super Co-contribution and Low Income Super Amounts? Was the fund wound up during the income year? No Yes If yes, provide the date on which the fund was wound up / Month / Year Exempt current pension income Did the fund pay retirement phase superannuation income stream benefits to on To claim a tax exemption for current pension income, you must pay at leas Record exempt current pension income at Label A. No Go to Section B: Income. Yes Exempt current pension income amount A \$ Unsegregated assets method B Unsegregated assets method C Was an actuarial certification of the fund have any other income that was assessable? F Yes Go to Section B: Income. 	the Government's Super Co-contribution and Low Income Super Amounts? Was the fund wound up during the income year? No Yes I fryes, provide the date on which the fund was wound up / / / Year Have all tax lodgment and payment obligations been met? No 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 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?

these at Section D: Income tax calculation statement.

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. If the total capital loss or total capital gain is greater than 11 Income \$10,000 or you elected to use the transitional CGT relief in Did you have a capital gains tax G No Yes 2017 and the deferred notional gain has been realised, (CGT) event during the year? complete and attach a Capital gains tax (CGT) schedule 2021. Code Have you applied an M No Yes exemption or rollover? Net capital gain **A** \$ Gross rent and other leasing and hiring income **B**\$ **C** \$ Gross interest Forestry managed investment **X**\$ scheme income Gross foreign income Loss **D1**\$ Net foreign income D\$ E \$ Australian franking credits from a New Zealand company Number Transfers from **F**\$ foreign funds Gross payments where **H** \$ ABN not quoted Loss Calculation of assessable contributions Gross distribution Assessable employer contributions 1\$ from partnerships **R1**\$ Unfranked dividend J \$ amount plus Assessable personal contributions *Franked dividend **R2**\$ **K** \$ amount plus **No-TFN-quoted contributions *Dividend franking L \$ credit **R3** \$ Code *Gross trust (an amount must be included even if it is zero) **M**\$ distributions less Transfer of liability to life insurance company or PST Assessable contributions **R6**\$ **R** \$ (R1 plus R2 plus R3 less R6) Calculation of non-arm's length income Code *Net non-arm's length private company dividends *Other income **S** \$ U1 \$ *Assessable income plus *Net non-arm's length trust distributions due to changed tax Т\$ status of fund U2 \$ Net non-arm's plus *Net other non-arm's length income (subject to 45% tax rate) (U1 plus U2 plus U3) **U**\$ **U3** \$ Loss *This is a mandatory **GROSS INCOME W** \$ label. (Sum of labels A to U) *If an amount is **Y**\$ Exempt current pension income entered at this label. check the instructions Loss TOTAL ASSESSABLE to ensure the correct V \$ INCOME (W less Y) tax treatment has

been applied.

Code

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 EXPENSE	S
Interest expenses within Australia	A1 \$	A2 \$	
Interest expenses overseas	B1 \$	B2 \$	
Capital works expenditure		D2 \$	
Decline in value of depreciating assets	E1 \$	E2 \$	
Insurance premiums – members	F1 \$	F2 \$	
SMSF auditor fee	H1 \$	H2 \$	
Investment expenses	l1 \$	12 \$	
Management and administration expenses	J1 \$	J2 \$	
Forestry managed investment scheme expense	U1 \$	U2 \$	
Other amounts	L1 \$	L2 \$	

Tax losses deducted M1 \$

TOTAL DEDUCTIONS	TOTAL NON-DEDUCTIBLE EXPENSES
N \$	Y \$
(Total A1 to M1)	(Total A2 to L2)
*TAXABLE INCOME OR LOSS	Loss TOTAL SMSF EXPENSES
O \$	Z \$
(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)	(N plus Y)

[#]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.



G\$

	Credit for interest on early payments -	
	amount of interest	
H1\$	i de la constante de la constan	
	Credit for tax withheld – foreign resident withholding (excluding capital gains)	
H2\$		
	Credit for tax withheld – where ABN or TFN not quoted (non-individual)	
H3 \$		
	Credit for TFN amounts withheld from payments from closely held trusts	
H5 \$	i de la construcción de la constru	
	Credit for interest on no-TFN tax offset	
H6 \$		
	Credit for foreign resident capital gains withholding amounts	Eligible credits
H8 \$		Н\$
		(H1 plus H2 plus H3 plus H5 plus H6 plus H8)
	*Tax offset refunds (Remainder of refundable tax offsets)	1\$
		(unused amount from label E – an amount must be included even if it is zero)
		PAYG instalments raised
		К\$
		Supervisory levy
		L \$
		Supervisory levy adjustment for wound up funds

М\$

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. (T5 *plus* G

(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 2021. Tax losses carried forward to later income years **U** \$

Net capital losses carried forward to later income years

Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth



(S1 plus S2 plus S3)

Accumulation phase value X1 \$

Retirement phase value X2 \$

Income stream **R2** \$

payments

Outstanding limited recourse borrowing arrangement amount

CLOSING ACCOUNT BALANCE **S**\$

OFFICIAL: Sensitive (when completed)

- CDBIS

TRIS Count

S3\$

MEMBER 2

Title: Mr Mrs Miss Ms Other Family name

First given name

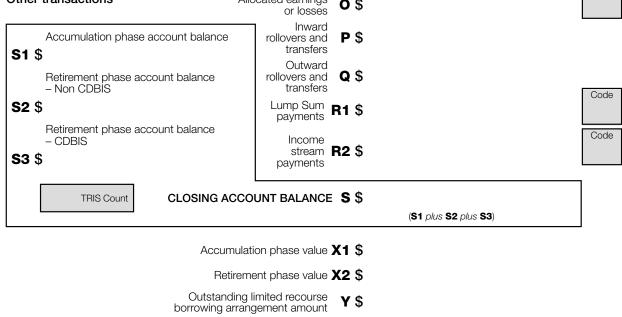
Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

OPENING ACCOUNT B	ALANCE \$
Refer to instructions for completing these labels.	Proceeds from primary residence disposal
	H \$
mployer contributions	Receipt date Day Month Year
A \$	H1 / /
BN of principal employer	Assessable foreign superannuation fund amount
N1	I \$
Personal contributions	Non-assessable foreign superannuation fund amount
3 \$	J \$
CGT small business retirement exemption	Transfer from reserve: assessable amount
	К \$
CGT small business 15-year exemption amount	Transfer from reserve: non-assessable amount
D \$	L \$
Personal injury election	Contributions from non-complying funds
E \$	and previously non-complying funds
Spouse and child contributions	Т\$
\$	Any other contributions (including Super Co-contributions and
Other third party contributions	Low Income Super Amounts)
G \$	M \$
TOTAL CONTRIBUTIONS N \$	
(St	um of labels A to M)
her transactions Allocated	d earnings O \$



Year

Day

Date of birth

Month

MEMBER 3

Title: Mr Mrs Miss Ms Other Family name

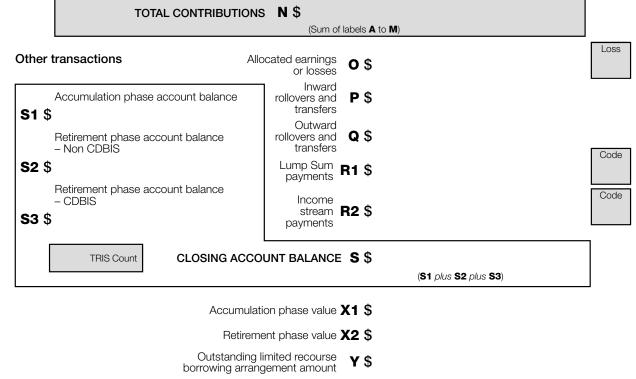
First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

OPENING ACCOUNT BALANCE \$ Contributions Proceeds from primary residence disposal Refer to instructions for completing these labels. **H** \$ Employer contributions Receipt date Day Month Year A \$ H1 ABN of principal employer Assessable foreign superannuation fund amount Δ1 \$ Personal contributions Non-assessable foreign superannuation fund amount **B** \$ J \$ CGT small business retirement exemption Transfer from reserve: assessable amount **C** \$ Κ \$ CGT small business 15-year exemption amount Transfer from reserve: non-assessable amount D \$ Personal injury election Contributions from non-complying funds and previously non-complying funds E \$ \$ т Spouse and child contributions Any other contributions F \$ (including Super Co-contributions and Low Income Super Amounts) Other third party contributions G \$ Μ \$



Year

Day

Date of birth

Month

MEMBER 4

Title: Mr Mrs Miss Ms Other Family name

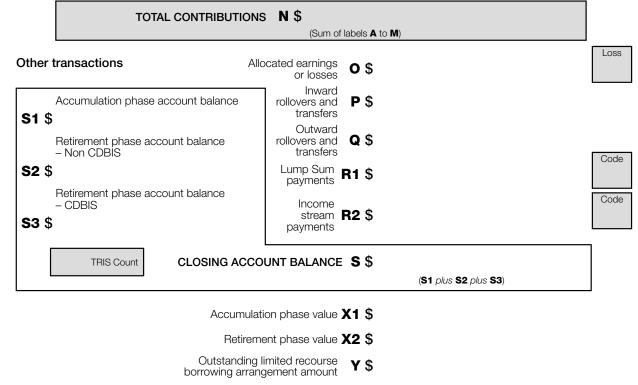
First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

OPENING ACCOUNT BALANCE \$ Contributions Proceeds from primary residence disposal Refer to instructions for completing these labels. **H** \$ Employer contributions Receipt date Day Month Year A \$ H1 ABN of principal employer Assessable foreign superannuation fund amount Δ1 \$ Personal contributions Non-assessable foreign superannuation fund amount **B** \$ J \$ CGT small business retirement exemption Transfer from reserve: assessable amount **C** \$ Κ \$ CGT small business 15-year exemption amount Transfer from reserve: non-assessable amount D \$ Personal injury election Contributions from non-complying funds and previously non-complying funds E \$ \$ т Spouse and child contributions Any other contributions F \$ (including Super Co-contributions and Low Income Super Amounts) Other third party contributions G \$ Μ \$



Code

Code

Section G: Supplementary m	ember information
MEMBER 5	Code
Title: Mr Mrs Miss Ms Other	Account status
Family name	
First given name	Other given names
Member's TFN Date of Day See the Privacy note in the Declaration. Day	f birth If deceased, date of death Month Year
Contributions OPENING ACCOU	NT BALANCE \$
Refer to instructions for completing these labe	Proceeds from primary residence disposal H
Employer contributions A \$ ABN of principal employer A1 Personal contributions 	Receipt date Day Month Year H1 / / Assessable foreign superannuation fund amount I \$ Non-assessable foreign superannuation fund amount
 B \$ CGT small business retirement exemption C \$ 	J \$ Transfer from reserve: assessable amount K \$
CGT small business 15-year exemption amo D \$ Personal injury election E \$	Dunt Transfer from reserve: non-assessable amount L \$ Contributions from non-complying funds and previously non-complying funds
Spouse and child contributions F \$ Other third party contributions	T \$ Any other contributions (including Super Co-contributions and Low Income Super Amounts)
G \$ TOTAL CONTRIBUTIONS	•
Other transactions Allo	(Sum of labels A to M) Loss or losses O \$
Accumulation phase account balance S1 \$	Inward rollovers and P \$ transfers

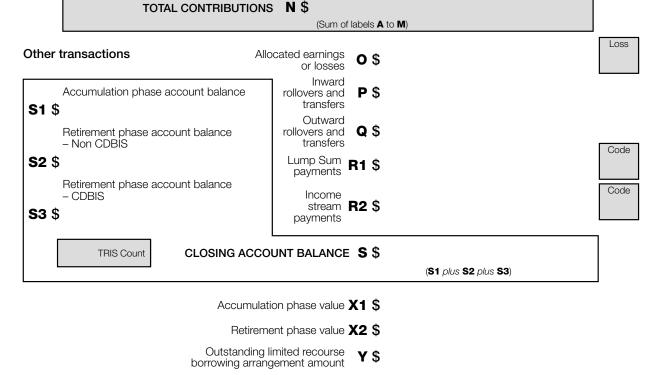
S1 \$ Retirement phase account balance - Non CDBIS S2 \$ Retirement phase account balance - CDBIS S3 \$ TRIS Count CLOSING ACCOUNT BALANCE \$ (S1 plus S2 plus S3)

Accumulation phase value $\pmb{X1}$ $\pmb{\$}$

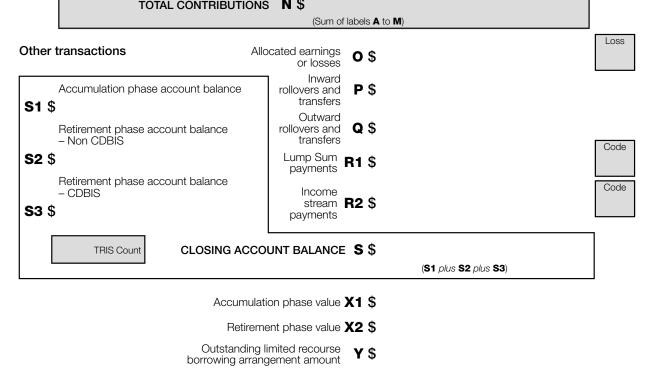
Retirement phase value X2 \$

Outstanding limited recourse borrowing arrangement amount

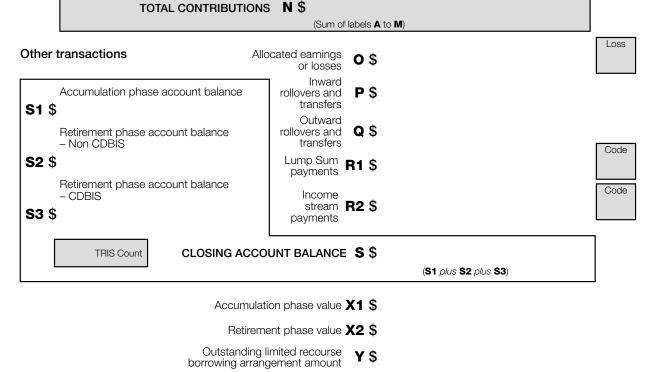
tle: Mr Mrs Miss Ms Other amily name	Account status
rst given name Other	given names
lember's TFNDate of birthee the Privacy note in the Declaration.DayDayMonth	Year Day Month Year
Contributions OPENING ACCOUNT BALA	NCE \$
Refer to instructions for completing these labels.	Proceeds from primary residence disposal
Employer contributions	Receipt date _{Day Month Year}
ABN of principal employer A1	Assessable foreign superannuation fund amount
Personal contributions B \$	Non-assessable foreign superannuation fund amount J \$
CGT small business retirement exemption C \$	Transfer from reserve: assessable amount K
CGT small business 15-year exemption amount D \$	Transfer from reserve: non-assessable amount
Personal injury election E \$	Contributions from non-complying funds and previously non-complying funds
Spouse and child contributions	Т\$
F \$	Any other contributions (including Super Co-contributions and
Other third party contributions	Low Income Super Amounts)
G \$	M \$



e: Mr nily name	Mrs	Miss	Ms	Other		Account status
st given na	ime			Other g	iven names	
ember's e the Priv	TFN acy note in t	the Declar	ation.	Date of birth Day Month	Year	If deceased, date of death Day Month Year / /
ontribut	ions		OPE	NING ACCOUNT BALAN	NCE \$	
Refe	r to instruc	tions for	complet	ing these labels.	Proceeds from p	rimary residence disposal
Em	ployer cor	ntribution	S		Receipt date	Day Month Year
Α	\$				H1	
AB	N of princi	pal emple	oyer		Assessable foreig	gn superannuation fund amount
A	1				I \$	
Pe	rsonal con	tributions	;		Non-assessable	foreign superannuation fund amount
В	\$				J \$	2
CG		isiness re	etiremen	t exemption	Transfer from res	erve: assessable amount
С	\$				К\$	
CG	aT small bu	isiness 1	5-year e	exemption amount	Transfer from res	erve: non-assessable amount
D	\$				L \$	
Pe	rsonal injur	y election	า		Contributions fro	m non-complying funds
E	\$					on-complying funds
Sp	ouse and o	child cont	tributior	S	T \$	
F	\$				Any other contrik	outions Co-contributions and
~ ~ ~	her third pa	arty contr	ibutions		Low Income Sup	per Amounts)
Oth	\$				M \$	



itle: Mr Mrs Miss Ms Other amily name	Account status
rst given name Othe	er given names
Iember's TFN Date of birth ee the Privacy note in the Declaration. Day Mon	th Year Day Month Year
Contributions OPENING ACCOUNT BAL	ANCE \$
Refer to instructions for completing these labels.	Proceeds from primary residence disposal
Employer contributions A	Receipt date _{Day Month Year}
ABN of principal employer A1	Assessable foreign superannuation fund amount
Personal contributions B \$	Non-assessable foreign superannuation fund amount
CGT small business retirement exemption C	Transfer from reserve: assessable amount K
CGT small business 15-year exemption amount D \$	Transfer from reserve: non-assessable amount
Personal injury election E	Contributions from non-complying funds and previously non-complying funds
Spouse and child contributions	Т\$
F \$	Any other contributions (including Super Co-contributions and
Other third party contributions	Low Income Super Amounts)
G \$	M \$



Sectio 15 Assi	n H: Assets and liabilitie	es			
	tralian managed investments	Listed trusts	A	;	
		Unlisted trusts	B	5	
		Insurance policy	C	5	
	Othe	r managed investments	D	;	
5b Aust	tralian direct investments	Cash and term deposits	E	6	
	nited recourse borrowing arrangements stralian residential real property	Debt securities	F	5	
	I \$	Loans	G	5	
	stralian non-residential real property	Listed shares	H	5	
	2 \$ erseas real property	Unlisted shares	I	5	
	3\$	Limited recourse		.	
		orrowing arrangements	J)	
	1\$	Non-residential real property	K	;	
	erseas shares	Residential	L	1	
Oth	5\$	real property			
	5 \$	Collectables and personal use assets	M	5	
	pperty count	Other assets	0	5	
J7					
5c Othe	er investments	Crypto-Currency	N	3	
5d Over	rseas direct investments	Overseas shares	P	;	
	Overseas non-	residential real property	Q	6	
	Overseas	residential real property	R	5	
	Oversea	s managed investments	S	5	
		Other overseas assets	Т	;	
	TOTAL AUSTRALIAN AND	OVERSEAS ASSETS	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?

Yes 🕨 \$

15f	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			
16	LIABILITIES	_			
	Borrowings for limited recourse borrowing arrangements				
	V1 \$				
	Permissible temporary borrowings				
	V2 \$				
	Other borrowings				-
	V3 \$	Borrowings	V	\$	
	Total member closi (total of all CLOSING ACCOUNT BALANCEs fro	ing account balances om Sections F and G)		\$	
		Reserve accounts	Х	\$	
		Other liabilities	Y	\$	
		TOTAL LIABILITIE	s Z	\$	

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains H \$

Total TOFA losses

Section J: Other information

Family trust election status

A	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 2020–21 income year, write 2021).
В	If revoking or varying a family trust election, print R for revoke or print V for variation, and complete and attach the <i>Family trust election, revocation or variation 2021.</i>
	Interposed entity election status
С	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 <i>Interposed entity election or revocation 2021</i> for each election.
D	If revoking an interposed entity election, print R , and complete and attach the <i>Interposed entity election or revocation 2021</i> .

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, 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

	Day		Month		Year
Date		/		/	

Preferred trustee or director contact details:

Title:	Mr	Mrs	Miss	Ms	Other
Family I	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

Day

Month

Year

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 2021* 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: Mr Mrs Miss Ms Other Family name				
First given name	Other given names			
Tax agent's practice				
Tax agent's phone number	Reference number	Tax	agent numbe	r

Capital gains tax (CGT) schedule



Print clearly, using a black or dark blue pen only.



- 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 202F 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

Shares in companies listed on an Australian securities exchange	A \$	Capital gain	К\$	Capital loss
Other shares	В\$		L \$	
Units in unit trusts listed on an Australian securities exchange	C \$		M\$	
Other units	D \$		N \$	
Real estate situated in Australia	Е\$		O \$	
Other real estate	F \$		P \$	
Amount of capital gains from a trust (including a managed fund)	G \$			
Collectables	Н\$		Q \$	
Other CGT assets and any other CGT events			R \$	
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$: labels K to R and write bel A – Total current year
Total current year capital gains	J \$			

202%

2	Capital losses	
	Total current year capital losses	A \$
	Total current year capital losses applied	В\$
	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	в\$
		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	В\$
	Small business rollover	C \$
	Total small business concessions applied	D \$
6	Net capital gain	
	Net capital gain	A \$
		1.1 less 2E less 44 less 5D (cannot be less than

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.

Are you a party to an earnout arrangement? A Yes, as a buyer Yes, as a seller No (Pint []] 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. No 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 run for? B What year of that arrangement are you in? C If you are the seller, what is the total estimated capital proceeds p \$ D \$ Amount of any capital gain or loss you made under E \$ /	7	Earnout arrangements		
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. 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 \$ Mended net capital gain or capital losses carried forward G \$ Mended net capital gain or capital losses carried forward G \$ Capital gains disregarded by a foreign resident B \$ Capital gains disregarded as a result of an inter-company asset rollover D \$			Yes, as a seller	No
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 \$ () 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\$ () Method (If applicable) Small business 15 year exemption – exempt capital gains Capital gains disregarded by a foreign resident B\$ Capital gains disregarded as a result of an inter-company asset rollover D\$			d attach a separate sheet to this schedule provic	ling the
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 \$ // ^{Loss} Pequest 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 \$ // 8 Other CGT information required (if applicable) Small business 15 year exemption – exempt capital gains A \$ 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 \$		How many years does the earnout arrangement run for?	В	
from the earnout arrangement? D \$ Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. E \$ Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. E \$ Amount of amount of any capital 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 \$ Amount of a gains disregarded (if applicable) Small business 15 year exemption – exempt capital gains A \$ 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 \$		What year of that arrangement are you in?	C	
Amount of any capital gain or loss you made under estimation of the series of the seri		If you are the seller, what is the total estimated capital proceeds from the earnout arrangement?	D \$	
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 \$ 8 Other CGT information required (if applicable) Small business 15 year exemption – exempt capital gains A \$ 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 \$		Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year.	E \$	LOSS
Amended net capital gain or capital losses carried forward G \$ 8 Other CGT information required (if applicable) Small business 15 year exemption – exempt capital gains A \$ 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 \$		If you received or provided a financial benefit under a look-through earr		′ou wish
Amended net capital gain or capital losses carried forward G \$ / 8 Other CGT information required (if applicable) Small business 15 year exemption – exempt capital gains A \$ / 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 \$		Income year earnout right created	F	
Small business 15 year exemption – exempt capital gains A \$ / 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 \$		Amended net capital gain or capital losses carried forward	G \$	LOSS
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 \$	8	Other CGT information required (if applicable)		CODE
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 \$		Small business 15 year exemption - exempt capital gains	A \$	/
Capital gains disregarded as a result of an inter-company asset rollover D \$		Capital gains disregarded by a foreign resident	В\$	
		Capital gains disregarded as a result of a scrip for scrip rollover	C \$	
Capital gains disregarded by a demerging entity E \$		Capital gains disregarded as a result of an inter-company asset rollover	D \$	
		Capital gains disregarded by a demerging entity	E \$	

Taxpayer's declaration

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

Important

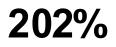
Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the 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

I declare that the information on this form is true and correct.			
Signature			
	Date		
	Dav	Month	Year
		/ /	
Contact name			
Daytime contact number (include area code)			

Losses schedule



Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 202F tax return. Superannuation funds should complete and attach this schedule to their 202F 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 \overline{X} in all applicable boxes.

Refer to *Losses schedule instructions 202F*, available on our website **ato.gov.au** for instructions on how to complete this schedule.

1 Tax losses carried forward to later income years

Tax file number (TFN)

Name of entity

Australian business number

Part A - Losses carried forward to the 202%-2& income year - excludes film losses

Year of loss	
20 G€ –2F	В
201J–G€	С
201Ì –1J	D
201Ï –1Ì	Е
201Î –1Ï	F
201Í –1Î and earlier income years	G
Total	U

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	
		2020–21	Η
		2019–20	I
		201Ì –19	J
		201ï –1Ì	Κ
		201Î –1Ï	L
	earlie	201Í –1Î and r income years	Μ
		Total	V
	Transfer the amount at V to the Net canital I	Decos carried fr	

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

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 satis ied in relation to that loss.

Do not complete items **1** or **2** of **Part B** if, in the 2020–21 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.

Whether continuity of majority	Year of loss			
ownership test passed	2020–21	Α	Yes	No
Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2020–21 income year a loss incurred in	2019–20	В	Yes	No
any of the listed years, print X in the Yes or No box to indicate whether the entity has satisfied	2018–19	С	Yes	No
he continuity of majority ownership test in espect of that loss.	2017–18	D	Yes	No
	2016–17	Е	Yes	No
	2015–16 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 losses

Tax losses	G
Net capital losses	н

3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/ applied in later years - excludes film losses

	Tax 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 <i>Income Tax Assessment Act</i> <i>1997</i> (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?	М	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?	Ν	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?	ο		

Part D – Life insurance companies

olying superannuation class tax losses carried forward to later income years	כ
ying superannuation net capital losses carried forward to later income years	כ

Part E – Controlled foreign company losses

- Current year CFC losses
 - 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

 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 deducted
 I

 Conly 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

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

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Taxpayer's declaration

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

Signature

	Day	Month		Year
Date	/	1	/	

Contact person

Daytime contact number (include area code)

Other Attachments Schedule

Tax file No

2021

Taxpayer name

Signature.....

SENSITIVE (when completed) -