

Self-managed superannuation fund annual return 2018

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. 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 B of the audit report qualified?

7 Electronic funds transfer (EFT)

A Financial institution details for super payments and tax refunds

BSB no Account no
 Account name

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?

9 Was the fund wound up during the income year?

Sensitive (when completed)

LEACH SUPERANNUATION FUND

Client ref

LEA103

File no 872 464 157
 ABN 34 008 016 709

10 Exempt current pension income

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

Y N

Section B: Income

11 Income

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

G Y
 M N

Net capital gain

A 36492

Gross interest

C 772

Gross trust distributions

M 11062

Calculation of assessable contributions

R 0

plus No-TFN-quoted contributions

R3 0

GROSS INCOME

W 48326

TOTAL ASSESSABLE INCOME

V 48326

U

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

Deductions

Non-deductible expenses

SMSF auditor fee

H1 1100

Management and administration expenses

J1 2414

H2

J2

TOTAL DEDUCTIONS (A1 to M1)

N 3514

TOTAL NON-DEDUCTIBLE EXPENSES (A2 to L2)

Y

TOTAL SMSF EXPENSES (N + Y)

Z 3514

TOTAL INCOME OR LOSS

Q 44812

(Total assessable income less deductions)

Section D: Income tax calculation statement

13 Income tax calculation statement

		Taxable income	A	44812.00
		Tax on taxable income	T1	6721.80
		Tax on no-TFN-quoted contributions	J	0.00
		Gross tax	B	6721.80
		Non-refundable non-c/f tax offsets (C1 + C2)	C	0.00
		SUBTOTAL 1	T2	6721.80
		Non-refundable c/f tax offsets (D1+D2+D3+D4)	D	
		SUBTOTAL 2	T3	6721.80
Foreign inc. tax offsets	C1	0.00		
Rebates and tax offsets	C2			
ESVCLP tax offset	D1			
ESVCLP tax offset c/f from previous year	D2			
ESIC tax offset	D3			
ESIC tax offset c/f from previous year	D4			
Complying fund's franking credits tax offset	E1	1988.40		
No-TFN tax offset	E2			
NRAS tax offset	E3			
Exploration cr. tax offset	E4			
<i>Credit:</i>				
Int. on early payments	H1			
Foreign res. w/holding (excl. capital gains)	H2			
ABN/TFN not quoted	H3			
TFN w/held from closely held trusts	H5			
Int. on no-TFN tax offset	H6			
Credit for foreign res. capital gains w/holding	H8			
		Refundable tax offsets (E1 + E2 + E3 + E4)	E	1988.40
		TAX PAYABLE	T5	4733.40
		Section 102AAM int. charge	G	
		Eligible credits (H1 + H2 + H3 + H5 + H6 + H8)	H	
		Tax offset refunds	I	0.00
		PAYG installments raised	K	
		Supervisory levy	L	259.00
		Supervisory levy adj. for wound up funds	M	
		Supervisory levy adj. for new funds	N	
		TOTAL AMOUNT DUE	S	4992.40
		(T5 + G - H - I - K + L - M + N)		

Sensitive (when completed)

Section F: Member and Supplementary member information

MEMBER NUMBER: 1

Title	<input type="text" value="MR"/>	Account status	<input type="text" value="O"/>
First name	<input type="text" value="KENNETH"/>		
Other names	<input type="text" value="RONALD"/>		
Surname	<input type="text" value="LEACH"/>		
Suffix	<input type="text"/>		
Member's TFN	<input type="text" value="259 524 770"/>	Date of birth	<input type="text" value="09/07/1951"/>
See the Privacy note in the Declaration			

OPENING ACCOUNT BALANCE		<input type="text" value="9627.00"/>
TOTAL CONTRIBUTIONS	N	<input type="text" value="0.00"/>
Other transactions		
Allocated earnings or losses	O	<input type="text" value="1989.00"/>
Accumulation phase account balance	S1	<input type="text" value="11616.00"/>
Retirement phase account bal. - Non CDBIS	S2	<input type="text" value="0.00"/>
Retirement phase account balance - CDBIS	S3	<input type="text" value="0.00"/>
TRIS Count		<input type="text" value="0"/>
CLOSING ACCOUNT BALANCE	S	<input type="text" value="11616.00"/>
Accumulation phase value	X1	<input type="text" value="11616.00"/>

MEMBER NUMBER: 2

Title	<input type="text" value="Mrs"/>	Account status	<input type="text" value="O"/>
First name	<input type="text" value="DEBORAH"/>		
Other names	<input type="text" value="MARGARET"/>		
Surname	<input type="text" value="LEACH"/>		
Suffix	<input type="text"/>		
Member's TFN	<input type="text" value="262 817 475"/>	Date of birth	<input type="text" value="15/09/1952"/>
See the Privacy note in the Declaration			

OPENING ACCOUNT BALANCE		<input type="text" value="262709.00"/>
Contributions		
Any other contributions (incl. Super Co-contributions)	M	<input type="text" value="500.00"/>
TOTAL CONTRIBUTIONS	N	<input type="text" value="500.00"/>
Other transactions		
Allocated earnings or losses	O	<input type="text" value="54268.00"/>
Accumulation phase account balance	S1	<input type="text" value="317477.00"/>
Retirement phase account bal. - Non CDBIS	S2	<input type="text" value="0.00"/>
Retirement phase account balance - CDBIS	S3	<input type="text" value="0.00"/>
TRIS Count		<input type="text" value="0"/>
CLOSING ACCOUNT BALANCE	S	<input type="text" value="317477.00"/>
Accumulation phase value	X1	<input type="text" value="317477.00"/>

Sensitive (when completed)

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments
 Unlisted trusts

B

15b Australian direct investments

Limited Recourse Borrowing Arrangements

Australian residential real property **J1**
 Australian non-residential real property **J2**
 Overseas real property **J3**
 Australian shares **J4**
 Overseas shares **J5**
 Other **J6**

Cash and term deposits **E**
 Debt securities **F**
 Loans **G**
 Listed shares **H**
 Unlisted shares **I**
 Limited recourse borrowing arrangements (J1 to J6) **J**
 Non-residential real property **K**
 Residential real property **L**
 Collectables and personal use assets **M**
 Other assets **O**

TOTAL AUSTRALIAN AND OVERSEAS ASSETS
 (sum of labels A to T)

U

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 N

16 Liabilities

Borrowings for limited recourse borrowing arrangements **V1**
 Permissible temporary borrowings **V2**
 Other borrowings **V3**

Borrowings **V**
 Total member closing account balances **W**
 Reserve accounts **X**
 Other liabilities **Y**
TOTAL LIABILITIES **Z**

Section K: Declarations
Important

Before making this declaration check to ensure all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

Privacy
 The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However, if you do not provide the TFN the processing of this form may be delayed. Taxation law authorises the ATO to collect information and disclose it to other government agencies. For more information about your privacy go to ato.gov.au/privacy

TRUSTEE'S OR DIRECTOR'S DECLARATION:

I declare that 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
 Family name and suffix
 Given and other names
 Phone number
 Non-individual trustee name

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

TAX AGENT'S DECLARATION:

We declare that the Self-managed superannuation fund annual return 2018 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
 Given and other names
 Tax agent's practice
 Tax agent's phone
 Reference number
 Tax agent number

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

Sensitive (when completed)

File no 872 464 157
ABN 34 008 016 709

1. Current year capital gains and capital losses

	Capital gain	Capital loss
Amount of capital gains from a trust (including a managed fund)	G <input type="text" value="54657"/>	
Total current year capital gains	J <input type="text" value="54657"/>	

4. CGT discount

Total CGT discount applied **A**

6. Net capital gain

Net capital gain **A**

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Distributions from Trusts
Including Cash Management or Listed Property Trusts

Trust Name
TFN Trust Type

Arm's length income

Unfranked Dividend	Franked Dividend	Franking Credit	Other Trust Income
<input type="text"/>	<input type="text"/>	<input type="text" value="1988.40"/>	<input type="text" value="11062"/>

Capital gains	Indexed	Discount (net)	Other
	<input type="text"/>	<input type="text" value="36331"/>	<input type="text" value="161"/>

Subtotals

Arm's length income

Unfranked Dividend	Franked Dividend	Franking Credit	Other Trust Income
<input type="text"/>	<input type="text"/>	<input type="text" value="1988.40"/>	<input type="text" value="11062"/>

Capital gains	Indexed	Discount (net)	Other
	<input type="text"/>	<input type="text" value="36331"/>	<input type="text" value="161"/>

Item: 1 Dft: HOTELS INVESTMENT TRUST NO 1

Category: Z Values from Trust distribution schedules
 Method: DS Discount

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Dft: HOTELS INVESTMENT TRUST NO 1			36331		N/A	
Total:			36331			
<u>Capital Gain/Loss</u>						
Capital Gain						<u>54497</u>
Adjusted Discount Percentage		33.33%				<u>18166</u>
Reduced Discount Capital Gain						<u>36331</u>

Item: 2 Dft: HOTELS INVESTMENT TRUST NO 1

Category: Z Values from Trust distribution schedules
 Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Dft: HOTELS INVESTMENT TRUST NO 1			161			
Total:			161			
<u>Capital Gain/Loss</u>						
Capital Gain						<u>161</u>

Item Description	Acquired	Disposed	Consideration Received	Cost Base Amount Type	Gain/Loss
Other Assets					
A. SUMMARY					
1. Frozen/Other Capital Gains					
Values from P&T distribution schedules - Category Z					
2 Dft: HOTELS INVESTMENT TRUST NO 1			161	0 C	161
					<u>161</u>
2. Discount Capital Gains					
Values from P&T distribution schedules - Category Z					
1 Dft: HOTELS INVESTMENT TRUST NO 1			36331	DS	54497
					<u>54497</u>
					<u>-18166</u>
					<u>36331</u>

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

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				
1. Frozen/Other Capital Gains	161	0	0	161
2. Nominal Pre-discount Gains	54497	0	0	54497
6. Net Collectable Frozen/Other		0	0	0
7. Net Collectable Pre-disc Gains		0	0	0
8. Personal Use Frozen/Other		0	0	0
9. Personal Use Pre-discount Gains		0	0	0
Total Remaining Capital Losses		0	0	

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

Item Description	Acquired	Disposed	Consideration Received	Cost Base Amount Type	Gain/Loss
C. NET CAPITAL GAIN/LOSS CALCULATION					
Other Assets					
Frozen/Other Capital Gains					161
Nominal Pre-discount Gains					54497
Less discount		33.33%			-18166
50% Active Asset Frozen/Other Gains					0
Less discount		50.00%			0
50% Active Asset Discount Cap Gains					0
Less discount		66.66%			0
					36492
Less Roll-over exemption					
Less Retirement exemption					0
				Other Assets Total	36492
Collectables					
Frozen/Other Capital Gains					0
Nominal Pre-discount Gains					0
Less discount		33.33%			0
Personal Use Assets					
Frozen/Other Capital Gains					0
Nominal Pre-discount Gains					0
Less discount		33.33%			0
				Total Net Capital Gain	36492

TOTAL NET CAPITAL GAIN SUMMARY

Other Assets	36492
Personal Use Assets	
Total Net Capital Gains	36492

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

PART A Electronic lodgment declaration (Form P, T, F, SMSF or EX)

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel. 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/Loss

Total Deductions

Taxable Income/Loss

Privacy
The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

Taxation law authorises the ATO to collect information and disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For information about privacy go to ato.gov.au/privacy

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) 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 an approved ATO electronic channel.

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:
* all the information I have provided to my registered tax agent for the preparation of this tax return, including any applicable schedules is true and correct, and
* I authorise the agent to give this document to the Commissioner of Taxation.

Signature of Partner, Trustee or Director Date

PART B ELECTRONIC FUNDS TRANSFER CONSENT

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through an approved ATO electronic channel.

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

Important: Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

Account name:

I authorise the refund to be deposited directly to the specified account

Signature

Date

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

We, STIRLING WARTON TAYLOR PTY LTD 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 the 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