

Self-managed superannuation fund annual return 2022

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?

If Part B of the audit report was qualified, have the reported issues been rectified?

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?

Sensitive (when completed)

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

A	603668
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Unsegregated assets method

C	Y
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Was an actuarial certificate obtained?

D	Y
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Did the fund have any other income that was assessable?

E	Y
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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 / <input type="checkbox"/>

Net capital gain
 Gross interest
 Unfranked dividend amount
 Franked dividend amount
 Dividend franking credit
 Gross trust distributions

A	525669
C	1015
J	
K	61863
L	26512
M	127965
R	0

Calculation of assessable contributions

plus No-TFN-quoted contributions

R3	0
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GROSS INCOME
 Exempt current pension income
 TOTAL ASSESSABLE INCOME

W	743024
Y	603668
V	139356

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

	Deductions	Non-deductible expenses
SMSF auditor fee	H1 73	H2 312
Management and administration expenses	J1 951	J2 2996
TOTAL DEDUCTIONS (A1 to M1)	N 1024	
TOTAL NON-DEDUCTIBLE EXPENSES (A2 to L2)		Y 3308
TOTAL SMSF EXPENSES (N + Y)	Z 4332	
TOTAL INCOME OR LOSS (Total assessable income less deductions)	O 138332	

Section D: Income tax calculation statement
13 Income tax calculation statement

		Taxable income	A	138332.00
		Tax on taxable income	T1	20749.80
		Tax on no-TFN-quoted contributions	J	0.00
Foreign inc. tax offsets	C1			
Rebates and tax offsets	C2	0.00		
		Gross tax	B	20749.80
		Non-refundable non-c/f tax offsets (C1 + C2)	C	0.00
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			
		SUBTOTAL 1	T2	20749.80
Complying fund's franking credits tax offset	E1	26512.74		
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	26512.74
		TAX PAYABLE	T5	0.00
		Section 102AAM int. charge	G	
		Eligible credits (H1 + H2 + H3 + H5 + H6 + H8)	H	
		Tax offset refunds	I	5762.94
		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 REFUNDABLE (T5 + G - H - I - K + L - M + N)	S	5503.94

Sensitive (when completed)

Section F: Member information

MEMBER NUMBER: 1

Title	<input type="text" value="Mr"/>	Account status	<input type="text" value="O"/>
First name	<input type="text" value="Kevin"/>		
Other names	<input type="text" value="Joseph"/>		
Surname	<input type="text" value="Dwyer"/>		
Suffix	<input type="text"/>		
Member's TFN	<input type="text" value="450 621 188"/>	Date of birth	<input type="text" value="22/05/1937"/>

See the Privacy note in the Declaration

OPENING ACCOUNT BALANCE	<input type="text" value="3202894.00"/>
TOTAL CONTRIBUTIONS (Sum of labels A to M)	N <input type="text" value="0.00"/>

Other transactions

Allocated earnings or losses	O <input type="text" value="639611.00"/>	<input type="text"/>
Lump sum payment	R1 <input type="text" value="300000.00"/>	<input type="text" value="A"/>
Income stream payment	R2 <input type="text" value="85000.00"/>	<input type="text" value="M"/>
Accumulation phase account balance	S1 <input type="text" value="625074.00"/>	
Retirement phase account bal. - Non CDBIS	S2 <input type="text" value="2832431.00"/>	
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="3457505.00"/>	

MEMBER NUMBER: 2

Title	<input type="text" value="Mrs"/>	Account status	<input type="text" value="O"/>
First name	<input type="text" value="Kay"/>		
Other names	<input type="text"/>		
Surname	<input type="text" value="Dwyer"/>		
Suffix	<input type="text"/>		
Member's TFN	<input type="text" value="450 703 601"/>	Date of birth	<input type="text" value="20/12/1943"/>

See the Privacy note in the Declaration

OPENING ACCOUNT BALANCE	<input type="text" value="1007067.00"/>
TOTAL CONTRIBUTIONS (Sum of labels A to M)	N <input type="text" value="0.00"/>

Other transactions

Allocated earnings or losses	O <input type="text" value="205005.00"/>	<input type="text"/>
Lump sum payment	R1 <input type="text" value="501413.00"/>	<input type="text" value="A"/>
Income stream payment	R2 <input type="text" value="31200.00"/>	<input type="text" value="M"/>
Accumulation phase account balance	S1 <input type="text" value="0.00"/>	
Retirement phase account bal. - Non CDBIS	S2 <input type="text" value="679459.00"/>	
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="679459.00"/>	

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments Unlisted trusts	B <input type="text" value="2676841"/>
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Sensitive (when completed)

15b Australian direct investments

Limited Recourse Borrowing Arrangements

Australian residential real property	J1 <input type="text"/>	}	Cash and term deposits	E <input type="text"/>	742080
Australian non-residential real property	J2 <input type="text"/>		Debt securities	F <input type="text"/>	
Overseas real property	J3 <input type="text"/>		Loans	G <input type="text"/>	
Australian shares	J4 <input type="text"/>		Listed shares	H <input type="text"/>	629442
Overseas shares	J5 <input type="text"/>		Unlisted shares	I <input type="text"/>	
Other	J6 <input type="text"/>		Limited recourse borrowing arrangements (J1 to J6)	J <input type="text"/>	
Property count	J7 <input type="text"/>		Non-residential real property	K <input type="text"/>	
		Residential real property	L <input type="text"/>		
		Collectables and personal use assets	M <input type="text"/>		
		Other assets	O <input type="text"/>	88601	

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

U 4136964

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**

16 Liabilities

Borrowings for limited recourse borrowing arrangements	V1 <input type="text"/>	}	Borrowings	V <input type="text"/>	
Permissible temporary borrowings	V2 <input type="text"/>		Total member closing account balances	W <input type="text"/>	4136964
Other borrowings	V3 <input type="text"/>		Reserve accounts	X <input type="text"/>	
			Other liabilities	Y <input type="text"/>	
		TOTAL LIABILITIES	Z <input type="text"/>	4136964	

Sensitive (when completed)

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, 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

Date

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

Title	Mr
Family name and suffix	Dwyer
Given and other names	Kevin Joseph
Phone number	03 5152 6011
Non-individual trustee name	Strathaird Pty Ltd

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

J

TAX AGENT'S DECLARATION:

I declare that the Self-managed superannuation fund annual return 2022 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
Family name and suffix	Zagami
Given and other names	Robert
Tax agent's practice	Eager and Partners
Tax agent's phone	03 51523317
Reference number	DWYERSF
Tax agent number	26665006

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

Sensitive (when completed)

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="788503"/>	
Total current year capital gains	J <input type="text" value="788503"/>	

4. CGT discount

Total CGT discount applied **A**

6. Net capital gain

Net capital gain **A**

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

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 Statements		61863.10	26512.74	
Total		61863.10	26512.74	

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"/>	<input type="text" value="72806"/>

Capital gains

Indexed	Discount (net)	Other
<input type="text"/>	<input type="text" value="518165"/>	<input type="text"/>

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"/>	<input type="text" value="27681"/>

Capital gains

Indexed	Discount (net)	Other
<input type="text"/>	<input type="text" value="7504"/>	<input type="text"/>

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"/>	<input type="text" value="27478"/>

Subtotals

Arm's length income

Unfranked Dividend	Franked Dividend	Franking Credit	Other Trust Income
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="127965"/>

Capital gains

Indexed	Discount (net)	Other
<input type="text"/>	<input type="text" value="525669"/>	<input type="text"/>

Exempt current pension income

Details	Amount
Actuarial Exempt Percentage 81.245%	
Gross Income \$743,024 x %	603668.00
Total	603668.00

Form F
Dwyer Family Super Fund
 File no 97 388 548
 ABN 78 708 909 416

Capital Gains Schedules 2022

Client ref DWYERSF

Item: 1 Dft - Auswide

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

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Dft - Auswide			518165		N/A	
Total:			518165			

Capital Gain/Loss

Capital Gain						<u>777248</u>
Adjusted Discount Percentage		33.33%				<u>259083</u>
Reduced Discount Capital Gain						<u>518165</u>

Item: 2 Dft - Dwyer Family Property Trust

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

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Dft - Dwyer Family Property Trust			7504		N/A	
Total:			7504			

Capital Gain/Loss

Capital Gain						<u>11256</u>
Adjusted Discount Percentage		33.33%				<u>3752</u>
Reduced Discount Capital Gain						<u>7504</u>

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