

Self-managed superannuation fund annual return 2023

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?

 N

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

 A

Was Part A of the audit report qualified?

 B N

Was Part B of the audit report qualified?

 C N

8 Status of SMSF

Australian superannuation fund

 A Y

Fund benefit structure

 B A

Does the fund trust deed allow acceptance

 C Y

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

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?

 N

Sensitive (when completed)

ABN 67 562 586 873

Section B: Income
11 Income

Gross interest		C	455
Calculation of assessable contributions		R	41650
Assessable employer contributions	R1		41650
plus No-TFN-quoted contributions	R3		0
GROSS INCOME		W	42105
TOTAL ASSESSABLE INCOME		V	42105

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

		Taxable income	A	42105.00
		Tax on taxable income	T1	6315.75
		Tax on no-TFN-quoted contributions	J	0.00
Foreign inc. tax offsets	C1	Gross tax	B	6315.75
Rebates and tax offsets	C2	Non-refundable non-c/f tax offsets (C1 + C2)	C	0.00
ESVCLP tax offset	D1	SUBTOTAL 1	T2	6315.75
ESVCLP tax offset c/f from previous year	D2	Non-refundable c/f tax offsets (D1+D2+D3+D4)	D	
ESIC tax offset	D3	SUBTOTAL 2	T3	6315.75
ESIC tax offset c/f from previous year	D4	Refundable tax offsets (E1 + E2 + E3 + E4)	E	
Complying fund's franking credits tax offset	E1	TAX PAYABLE	T5	6315.75
No-TFN tax offset	E2	Section 102AAM int. charge	G	
NRAS tax offset	E3	Eligible credits (H2 + H3 + H5 + H6 + H8)	H	
Exploration cr. tax offset	E4	Tax offset refunds	I	0.00
<i>Credit:</i>		PAYG installments raised	K	
Foreign res. w/holding (excl. capital gains)	H2	Supervisory levy	L	259.00
ABN/TFN not quoted	H3	Supervisory levy adj. for wound up funds	M	
TFN w/held from closely held trusts	H5	Supervisory levy adj. for new funds	N	
Int. on no-TFN tax offset	H6	TOTAL AMOUNT DUE	S	6574.75
Credit for foreign res. capital gains w/holding	H8	(T5 + G - H - I - K + L - M + N)		

Sensitive (when completed)

ABN 67 562 586 873

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="John"/>		
Other names	<input type="text" value="Mark"/>		
Surname	<input type="text" value="Chesterman"/>		
Suffix	<input type="text"/>		

OPENING ACCOUNT BALANCE

Contributions

Employer contributions	A	<input type="text" value="20450.00"/>
Personal contributions	B	<input type="text" value="100000.00"/>
TOTAL CONTRIBUTIONS	N	<input type="text" value="120450.00"/>

(Sum of labels A to M)

Other transactions

Allocated earnings or losses		<input type="text" value="2531.20"/>	<input type="text" value="L"/>
Accumulation phase account balance	S1	<input type="text" value="117918.80"/>	
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

MEMBER NUMBER: 2

Title	<input type="text" value="Ms"/>	Account status	<input type="text" value="O"/>
First name	<input type="text" value="Anna"/>		
Other names	<input type="text" value="Rachel"/>		
Surname	<input type="text" value="Chesterman"/>		
Suffix	<input type="text"/>		

OPENING ACCOUNT BALANCE

Contributions

Employer contributions	A	<input type="text" value="21200.00"/>
Personal contributions	B	<input type="text" value="100000.00"/>
TOTAL CONTRIBUTIONS	N	<input type="text" value="121200.00"/>

(Sum of labels A to M)

Other transactions

Allocated earnings or losses		<input type="text" value="2641.33"/>	<input type="text" value="L"/>
Accumulation phase account balance	S1	<input type="text" value="118558.67"/>	
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

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments		
Other managed investments	D	<input type="text" value="50687"/>

Sensitive (when completed)

ABN 67 562 586 873

15b Australian direct investments

Limited Recourse Borrowing Arrangements

Australian residential real property	J1		Cash and term deposits	E	192105
Australian non-residential real property	J2		Debt securities	F	
Overseas real property	J3		Loans	G	
Australian shares	J4		Listed shares	H	
Overseas shares	J5		Unlisted shares	I	
Other	J6		Limited recourse borrowing arrangements (J1 to J6)	J	
Property count	J7		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 242792

16 Liabilities

Borrowings for limited recourse borrowing arrangements	V1		Borrowings	V	
Permissible temporary borrowings	V2		Total member closing account balances	W	236478
Other borrowings	V3		Reserve accounts	X	
			Other liabilities	Y	6315
			TOTAL LIABILITIES	Z	242793

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	Chesterman
Given and other names	John Mark
Phone number	0437 246857

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

J 0

Sensitive (when completed)

ABN 67 562 586 873

TAX AGENT'S DECLARATION:

We declare that the Self-managed superannuation fund annual return 2023 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	Rogers
Given and other names	Catriona
Tax agent's practice	The Rogers Group Ltd Partnership
Tax agent's phone	02 9267 7655
Reference number	HCAS70
Tax agent number	64941004

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

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
<input type="text" value="42105"/>	<input type="text" value="0"/>	<input type="text" value="42105"/>

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 D

Tax agent's certificate (shared facilities only)

We, The Rogers Group Ltd Partnership 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	<input type="text" value="02 9267 7655"/>	Client's reference	<input type="text" value="HCAS70"/>
Agent's Contact Name	<input type="text" value="Catriona Rogers"/>		
Agent's reference number	<input type="text" value="64941004"/>		

Taxation Estimate
For the year ended 30 June 2023

Return Code: HCAS70
Description: HCA Superannuation Fund

Tax File Number:
Date prepared: 07/09/2023

	\$	\$
Summary of Taxable Income		
Business and Investment Income:	-	
No-TFN contributions	-	
Other Business income	42,105.00	
	<hr/>	42,105.00
Taxable Income		<hr/> 42,105.00 <hr/>
Tax on Taxable Income		
Additional Tax on No-TFN contributions \$0.00 @ 32% (includes 2% Medicare Levy)	-	
Other Business Income \$42105.00 @ 15.00%	6,315.75	
	<hr/>	6,315.75
Gross Tax		<hr/> 6,315.75 <hr/>
SUBTOTAL T2		<hr/> 6,315.75 <hr/>
SUBTOTAL T3		<hr/> 6,315.75 <hr/>
TAX PAYABLE T5		<hr/> 6,315.75 <hr/>
Add:		
Supervisory levy	259.00	
	<hr/>	259.00
TOTAL AMOUNT PAYABLE		<hr/> 6,574.75 <hr/>
2024 PAYG INSTALMENTS		
Commissioner's Instalment Rate		15.00%

Please note that this is our estimate of your PAYG liability. Actual amounts payable will be determined by the Australian Taxation Office and may differ from this estimate.

Taxation Estimate
For the year ended 30 June 2023

Return Code: HCAS70
Description: HCA Superannuation Fund

Tax File Number:
Date prepared: 07/09/2023

PAYG INSTALMENT CALCULATION DETAILS

CALCULATION OF ADJUSTED TAXABLE INCOME for the year ending 30 June 2024

Taxable income as per return	\$ 42,105	\$
Adjusted Taxable Income	<hr/>	42,105
Tax payable on 2023 adj. taxable income @ 15.00%		<hr/> 6,315.75
Less:		
Foreign income tax offset	<hr/> -	-
Adj. tax payable on adj. taxable income after rebates/offsets		<hr/> 6,315.75

CALCULATION OF NOTIONAL TAX

Adj. tax payable on adj. taxable income	6,315.75
Adj. tax payable on adj. withholding taxable income	-
Notional Tax (NT)	<hr/> 6,315.75

CALCULATION OF BASE ASSESSMENT INSTALMENT INCOME 2024

Total assessable income	42,105
Base Assessment Instalment Inc. (BAII)	<hr/> 42,105
Commissioner's Instalment Rate (NT/BAII)	15.00%

Please note that this is our estimate of your PAYG liability. Actual amounts payable will be determined by the Australian Taxation Office and may differ from this estimate.

Taxation Estimate
For the year ended 30 June 2023

Return Code: HCAS70
Description: HCA Superannuation Fund

Tax File Number:
Date prepared: 07/09/2023

CALCULATION OF GDP ADJUSTED NOTIONAL TAX for the year ending 30 June 2024

	\$	\$
Taxable income per 2023 Return:	42,105	
Adjusted Taxable Income		42,105
Add: GDP uplift (ATI x 1.00)		-
GDP adjusted Taxable Income		42,105
Tax payable on GDP adj. taxable income @ 15.00%		6,315.75
Less Refundable Credits:		
Foreign income tax offset x 1.00 GDP adj.	-	-
Adj. tax payable on GDP adj. TI after rebates/offsets		6,315.75
CALCULATION OF GDP ADJUSTED NOTIONAL TAX		
Adj. tax on GDP adj. taxable income		6,315.75
Adj. tax payable on adj. withholding taxable income		-
GDP Adjusted Notional Tax (NT)		6,315.75

ESTIMATE OF 2023-2024 PAYG INSTALMENTS

Instalments are calculated based on GDP-adjusted Notional tax payable of \$6,315.
Subject to variation in income, amounts payable should be as follows:

	\$
,	1,578.00
,	1,579.00
,	1,579.00
,	1,579.00
	6,315.00

Please note that this is our estimate of your PAYG liability. Actual amounts payable will be determined by the Australian Taxation Office and may differ from this estimate.