



Roscoe & Company Pty Ltd
ACN 111 186 853
ABN 29 270 216 457

119 Willoughby Road
Crows Nest NSW 2065

PO Box 672
Willoughby NSW 2068
Phone 1300 790 535
www.roscoe.com.au

D & J Kidston Family Super Fund

ABN: 53 442 742 300

Income Tax Return

For the Year Ended 30 June 2021



CHARTERED ACCOUNTANTS
AUSTRALIA • NEW ZEALAND

Signature as prescribed in tax return

Self-managed superannuation fund annual return **2021****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.

S	M	I	T	H		S	T						
---	---	---	---	---	--	---	---	--	--	--	--	--	--

- Place ☒ 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**1 Tax file number (TFN)**

- 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.

2 Name of self-managed superannuation fund (SMSF)

D & J Kidston Family Super Fund

3 Australian business number (ABN) (if applicable) **4 Current postal address**

PO Box 672

Suburb/town

Willoughby

State/territory

NSW

Postcode

2068

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 ☐

100017996MS

Signature as prescribed in tax return

Tax File Number 577293624

6 SMSF auditor

Auditor's name

Title: Mr ☒ Mrs ☐ Miss ☐ Ms ☐ Other ☐

Family name

Boys

First given name

Anthony

Other given names

SMSF Auditor Number

100014140

Auditor's phone number

1300283486

Postal address

PO Box 3376

Suburb/town

Rundle Mall

State/territory

SA

Postcode

5000

Date audit was completed

A

Day
31Month
12

Year

2022

Was Part A of the audit report qualified?

B No

☒

Yes

Was Part B of the audit report qualified?

C No

☒

Yes

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

D 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 number

182512

Fund account number

966915001

Fund account name

D & J Kidston Family Investments ATF D & J Kidston Family Super Fund

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 number

Account number

Account name

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

Signature as prescribed in tax return

Tax File Number **577293624****8 Status of SMSF**

Australian superannuation fund

A No ☐ Yes ☒Fund benefit structure **B** **A** Code

Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts?

C No ☐ Yes ☒**9 Was the fund wound up during the income year?**No ☒ Yes ☐If yes, provide the date on which the fund was wound up Day / Month / Year

Have all tax lodgment and payment obligations been met?

No ☐ Yes ☐**10 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 law. 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?

E Yes ☐ Go to Section B: Income.No ☐ Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income.)

If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

Signature as prescribed in tax return

Tax File Number 577293624

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.

11 Income

Did you have a capital gains tax (CGT) event during the year?

G No ☒ Yes ☐

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2021*.

Have you applied an exemption or rollover?

M No ☒ Yes ☐

Code
☐

Net capital gain **A** \$

Gross rent and other leasing and hiring income **B** \$

Gross interest **C** \$

Forestry managed investment scheme income **X** \$

Gross foreign income **D1** \$ Net foreign income **D** \$ Loss ☐

Australian franking credits from a New Zealand company **E** \$

Transfers from foreign funds **F** \$

Number

Gross payments where ABN not quoted **H** \$

Gross distribution from partnerships **I** \$

Loss
☐

Calculation of assessable contributions

Assessable employer contributions

R1 \$

plus Assessable personal contributions

R2 \$

plus **No-TFN-quoted contributions

R3 \$

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

R6 \$

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$

Code
☐

Assessable contributions
(R1 plus R2 plus R3 less R6)
R \$

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$

plus *Net non-arm's length trust distributions

U2 \$

plus *Net other non-arm's length income

U3 \$

*Other income **S** \$

Code
☐

*Assessable income due to changed tax status of fund **T** \$

Net non-arm's length income
(subject to 45% tax rate)
(**U1 plus U2 plus U3**)
U \$

#This is a mandatory label.

*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

GROSS INCOME
(Sum of labels **A** to **U**) **W** \$ Loss ☐

Exempt current pension income **Y** \$

TOTAL ASSESSABLE INCOME (W less Y) **V** \$ Loss ☐

Signature as prescribed in tax return

Tax File Number 577293624

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 EXPENSES	
Interest expenses within Australia	A1 \$ 25,425	A2 \$	
Interest expenses overseas	B1 \$	B2 \$	
Capital works expenditure	D1 \$	D2 \$	
Decline in value of depreciating assets	E1 \$ 223	E2 \$	
Insurance premiums – members	F1 \$ 8,068	F2 \$	
SMSF auditor fee	H1 \$ 550	H2 \$	
Investment expenses	I1 \$ 9,561	I2 \$	
Management and administration expenses	J1 \$ 4,335	J2 \$	
Forestry managed investment scheme expense	U1 \$	U2 \$	
Other amounts	L1 \$ 3,555	L2 \$ 557	
Tax losses deducted	M1 \$		

TOTAL DEDUCTIONS
N \$ 51,717
(Total A1 to M1)

TOTAL NON-DEDUCTIBLE EXPENSES
Y \$ 557
(Total A2 to L2)

#TAXABLE INCOME OR LOSS
O \$ 768
(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)
Loss L

TOTAL SMSF EXPENSES
Z \$ 52,274
(N plus Y)

#This is a mandatory label.

Signature as prescribed in tax return

Tax File Number 577293624

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.

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2021* on how to complete the calculation statement.

#Taxable income **A** \$
(an amount must be included even if it is zero)

#Tax on taxable income **T1** \$
(an amount must be included even if it is zero)

#Tax on no-TFN-quoted contributions **J** \$
(an amount must be included even if it is zero)

Gross tax **B** \$

(T1 plus J)

Foreign income tax offset		
C1 \$	<input type="text"/>	
Rebates and tax offsets		
C2 \$	<input type="text"/>	
		Non-refundable non-carry forward tax offsets
		C \$ <input type="text"/>
		(C1 plus C2)

SUBTOTAL 1

T2 \$

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset		
D1 \$	<input type="text" value="0.00"/>	
Early stage venture capital limited partnership tax offset carried forward from previous year		
D2 \$	<input type="text" value="0.00"/>	
Early stage investor tax offset		
D3 \$	<input type="text" value="0.00"/>	
Early stage investor tax offset carried forward from previous year		
D4 \$	<input type="text" value="0.00"/>	
		Non-refundable carry forward tax offsets
		D \$ <input type="text" value="0.00"/>
		(D1 plus D2 plus D3 plus D4)
		SUBTOTAL 2
		T3 \$ <input type="text" value="0.00"/>
		(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset		
E1 \$	<input type="text"/>	
No-TFN tax offset		
E2 \$	<input type="text"/>	
National rental affordability scheme tax offset		
E3 \$	<input type="text"/>	
Exploration credit tax offset		
E4 \$	<input type="text" value="0.00"/>	
		Refundable tax offsets
		E \$ <input type="text"/>
		(E1 plus E2 plus E3 plus E4)

#TAX PAYABLE **T5** \$

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$

Signature as prescribed in tax return

Tax File Number

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Credit for interest on early payments – amount of interest

H1\$

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\$

0.00

Credit for interest on no-TFN tax offset

H6\$

Credit for foreign resident capital gains withholding amounts

H8\$

0.00

Eligible credits

H\$

(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

#Tax offset refunds
(Remainder of refundable tax offsets)

I\$

0.00

(unused amount from label E – an amount must be included even if it is zero)

PAYG instalments raised

K\$

247.00

Supervisory levy

L\$

259.00

Supervisory levy adjustment for wound up funds

M\$

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.

S\$

12.00

(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\$

768

Net capital losses carried forward to later income years

V\$

Signature as prescribed in tax return

Tax File Number

577293624

Section F: Member information

MEMBER 1

Title: Mr ☒ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

Kidston

First given name

Darren

Other given names

Member's TFN

See the Privacy note in the Declaration.

169744645

Date of birth

25/03/1971

Contributions

OPENING ACCOUNT BALANCE \$

248,275.45



Refer to instructions for completing these labels.

Employer contributions

A \$ 8,740.00

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal

H \$

Receipt date

Day

Month

Year

H1

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

Contributions from non-complying funds and previously non-complying funds

T \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

M \$

TOTAL CONTRIBUTIONS N \$

8,740.00

(Sum of labels A to M)

Other transactions

Allocated earnings or losses

O \$

1,993.47

Loss

L

Inward rollovers and transfers

P \$

4,420.75

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Income stream payments

R2 \$

Code

Code

Accumulation phase account balance

S1 \$ 259,442.73

Retirement phase account balance - Non CDBIS

S2 \$ 0.00

Retirement phase account balance - CDBIS

S3 \$ 0.00

0

TRIS Count

CLOSING ACCOUNT BALANCE S \$

259,442.73

(S1 plus S2 plus S3)

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse borrowing arrangement amount Y \$

Signature as prescribed in tax return

Tax File Number

577293624

MEMBER 2

Title: Mr ☐ Mrs ☒ Miss ☐ Ms ☐ Other

Family name

Kidston

First given name

Jane Elizabeth

Other given names

Member's TFN

See the Privacy note in the Declaration.

173422327

Date of birth

09/11/1973

Contributions

OPENING ACCOUNT BALANCE \$ 154,761.05

Refer to instructions for completing these labels.

Employer contributions

A \$ 8,740.00

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal

H \$

Receipt date

Day

Month

Year

H1

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

Contributions from non-complying funds and previously non-complying funds

T \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

M \$

TOTAL CONTRIBUTIONS N \$ 8,740.00

(Sum of labels A to M)

Other transactions

Allocated earnings or losses

O \$ 1,366.47

Loss

L

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Income stream payments

R2 \$

Code

Code

Accumulation phase account balance

S1 \$ 162,134.58

Retirement phase account balance - Non CDBIS

S2 \$ 0.00

Retirement phase account balance - CDBIS

S3 \$ 0.00

0

TRIS Count

CLOSING ACCOUNT BALANCE S \$ 162,134.58

(S1 plus S2 plus S3)

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse borrowing arrangement amount Y \$

OFFICIAL: Sensitive (when completed)

Signature as prescribed in tax return

Tax File Number 577293624

Section H: **Assets and liabilities****15 ASSETS****15a Australian managed investments**Listed trusts **A** \$Unlisted trusts **B** \$Insurance policy **C** \$Other managed investments **D** \$**15b Australian direct investments**Cash and term deposits **E** \$ 10,021**Limited recourse borrowing arrangements**

Australian residential real property

J1 \$

Australian non-residential real property

J2 \$ 749,133

Overseas real property

J3 \$

Australian shares

J4 \$

Overseas shares

J5 \$

Other

J6 \$

Property count

J7 1Debt securities **F** \$Loans **G** \$Listed shares **H** \$Unlisted shares **I** \$Limited recourse borrowing arrangements **J** \$ 749,133Non-residential real property **K** \$ 13,870Residential real property **L** \$Collectables and personal use assets **M** \$Other assets **O** \$ 80,692**15c Other investments**Crypto-Currency **N** \$**15d Overseas direct investments**Overseas shares **P** \$Overseas non-residential real property **Q** \$Overseas residential real property **R** \$Overseas managed investments **S** \$Other overseas assets **T** \$**TOTAL AUSTRALIAN AND OVERSEAS ASSETS U** \$ 853,716
(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** No ☒Yes ☐

\$

Signature as prescribed in tax return

Tax File Number

577293624

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 \$ 432,141

Permissible temporary borrowings

V2 \$

Other borrowings

V3 \$

Borrowings **V** \$ 432,141

Total member closing account balances (total of all **CLOSING ACCOUNT BALANCES** from Sections F and G)

W \$ 421,575

Reserve accounts

X \$

Other liabilities

Y \$

TOTAL LIABILITIES Z \$ 853,716

Section I: Taxation of financial arrangements**17 Taxation of financial arrangements (TOFA)**

Total TOFA gains **H** \$

Total TOFA losses **I** \$

Section J: Other information**Family trust election status**

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**).

A

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2021*.

B

Interposed entity election status

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 *Interposed entity election or revocation 2021* for each election.

C

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2021*.

D

Signature as prescribed in tax return

Tax File Number 577293624

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

DocuSigned by:

Darren Kidston

DocuSigned by:

Jane Elizabeth Kidston

Date 04 / 01 / 2023

Preferred trustee or director contact details.Title: Mr ☒ Mrs ☐ Miss ☐ Ms ☐ Other ☐

Family name

Kidston

First given name

Darren

Other given names

Phone number 1300790535

Email address

darrenk@threeofsomething.com

Non-individual trustee name (if applicable)

D & J Kidston Family Investments Pty Ltd

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

 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 04 / 01 / 2023

Tax agent's contact detailsTitle: Mr ☐ Mrs ☐ Miss ☐ Ms ☒ Other ☐

Family name

Roscoe

First given name

Deborah Kay

Other given names

Tax agent's practice

Roscoe & Company Pty Ltd

Tax agent's phone number

1300790535

Reference number

KIDS

Tax agent number

72476002

100017996BP

Losses schedule**202%**

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 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.

Tax file number (TFN)

577293624

Name of entity

D & J Kidston Family Super Fund

Australian business number

53442742300

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

1 Tax losses carried forward to later income years

Year of loss	
2006–2F	B <input type="text" value="768"/>
201J–06	C <input type="text"/>
201i–1J	D <input type="text"/>
201Ī–1i	E <input type="text"/>
201Î–1ĭ	F <input type="text"/>
201Í–1î and earlier income years	G <input type="text"/>
Total	U <input type="text" value="768"/>

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	H <input type="text"/>
2019–20	I <input type="text"/>
201i–19	J <input type="text"/>
201Ī–1i	K <input type="text"/>
201Î–1ĭ	L <input type="text"/>
201Í–1î and earlier income years	M <input type="text"/>
Total	V <input type="text"/>

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

100017996BP

Signature as prescribed in tax return

Tax File Number 577293624

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 satisfied 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.

1 Whether continuity of majority ownership test passed

Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2020–21 income year a loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss2020–21 **A** Yes ☐ No ☐2019–20 **B** Yes ☐ No ☐2018–19 **C** Yes ☐ No ☐2017–18 **D** Yes ☐ No ☐2016–17 **E** 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 lossesTax losses **G** Net capital losses **H** **3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years** – excludes film lossesTax 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 *Income Tax Assessment Act 1997* (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?

M 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?

N 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?

O

100017996BP

Signature as prescribed in tax return

Tax File Number

577293624

Part D – Life insurance companiesComplying superannuation class tax losses carried forward
to later income years**P**Complying superannuation net capital losses carried forward
to later income years**Q****Part E – Controlled foreign company losses**

Current year CFC losses

M

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**768**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 transferred out under Subdivision 170-A
(only 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

J768Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.

100017996BP

Tax File Number **577293624**

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

Taxpayer's declaration

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

Signature

DocuSigned by:  44E923F4EAAF434... Contact person	DocuSigned by:  8DC29F5C84C4408...	Date	Day 05	Month 01	Year 2023		Time 10:52	AM AEDT
Darren Kidston		Daytime contact number (include area code) 1300790535						