Self-managed superannuation fund annual return **2022**

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 2022* (NAT 71287).

❗ The *Self-managed superannuation fund annual return instructions 2022* (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 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**

1 Tax file number (TFN)

> To assist processing, **write the fund's TFN at the top of pages 3, 5, 7, 9 and 11**.

❗ 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.

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2 Name of self-managed superannuation fund (SMSF)

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3 Australian business number (ABN) (if applicable)

---

4 Current postal address

Suburb/town   State/territory   Postcode

---

5 Annual return status

Is this an amendment to the SMSF's 2022 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 given names

SMSF Auditor Number   Auditor's phone number

Postal address

Suburb/town   State/territory   Postcode

	Day	Month	Year
Date audit was completed **A**	/	/	

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   Fund account number

Fund 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 number   Account number

Account name

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.

OFFICIAL: Sensitive (when completed)

8 Status of SMSF   Australian superannuation fund   **A** No   Yes   Fund benefit structure   **B**   Code

Does the fund trust deed allow acceptance of
the Government's Super Co-contribution and   **C** No   Yes
Low Income Super Amounts?

---

9 Was the fund wound up during the income year?

			Day	Month	Year			

No   Yes   ❯ If yes, provide the date on   /   /   ❯ Have all tax lodgment   No   Yes
                  which the fund was wound up   and payment
                                                                        obligations been met?

---

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.

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 2022.*

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** $

Number

Transfers from foreign funds **F** $

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 $

Code ☐

*Other income **S** $

*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 ☐

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** $	**A2** $
Interest expenses overseas	**B1** $	**B2** $
Capital works expenditure	**D1** $	**D2** $
Decline in value of depreciating assets	**E1** $	**E2** $
Insurance premiums – members	**F1** $	**F2** $
SMSF auditor fee	**H1** $	**H2** $
Investment expenses	**I1** $	**I2** $
Management and administration expenses	**J1** $	**J2** $
Forestry managed investment scheme expense	**U1** $	**U2** $
Other amounts	**L1** $	Code **L2** $ Code
Tax losses deducted	**M1** $	

TOTAL DEDUCTIONS	TOTAL NON-DEDUCTIBLE EXPENSES
N $ (Total **A1** to **M1**)	**Y** $ (Total **A2** to **L2**)

#TAXABLE INCOME OR LOSS · Loss	TOTAL SMSF EXPENSES
O $ (**TOTAL ASSESSABLE INCOME** less **TOTAL DEDUCTIONS**)	**Z** $ (**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.

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2022* 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 $

Rebates and tax offsets
C2 $

Non-refundable non-carry forward tax offsets
C $

(**C1** *plus* **C2**)

SUBTOTAL 1
T2 $

(**B** *less* **C** – *cannot be less than zero*)

Early stage venture capital limited partnership tax offset
D1 $

Early stage venture capital limited partnership tax offset carried forward from previous year
D2 $

Early stage investor tax offset
D3 $

Early stage investor tax offset carried forward from previous year
D4 $

Non-refundable carry forward tax offsets
D $

(**D1** *plus* **D2** *plus* **D3** *plus* **D4**)

SUBTOTAL 2
T3 $

(**T2** *less* **D** – *cannot be less than zero*)

Complying fund's franking credits tax offset
E1 $

No-TFN tax offset
E2 $

National rental affordability scheme tax offset
E3 $

Exploration credit tax offset
E4 $

Refundable tax offsets
E $

(**E1** *plus* **E2** *plus* **E3** *plus* **E4**)

#TAX PAYABLE **T5** $

(**T3** *less* **E** – *cannot be less than zero*)

Section 102AAM interest charge
G $

OFFICIAL: Sensitive (when completed)

H1 $ Credit for interest on early payments – amount of interest

H2 $ Credit for tax withheld – foreign resident withholding (excluding capital gains)

H3 $ Credit for tax withheld – where ABN or TFN not quoted (non-individual)

H5 $ Credit for TFN amounts withheld from payments from closely held trusts

H6 $ Credit for interest on no-TFN tax offset

H8 $ Credit for foreign resident capital gains withholding amounts

Eligible credits

H $

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

#**Tax offset refunds**
(Remainder of refundable tax offsets)

I $

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

PAYG instalments raised

K $

Supervisory levy

L $

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 $

(**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 2022*.

Tax losses carried forward to later income years   **U** $

Net capital losses carried forward to later income years   **V** $

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

| Day | Month | Year |

Contributions

OPENING ACCOUNT BALANCE $

❗ Refer to instructions for completing these labels.

Employer contributions
A $

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 **H1**   Day / Month / Year

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 $
(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance
S1 $

Retirement phase account balance
– Non CDBIS
S2 $

Retirement phase account balance
– CDBIS
S3 $

TRIS Count   **CLOSING ACCOUNT BALANCE   S** $
(**S1** *plus* **S2** *plus* **S3**)

Allocated earnings or losses
O $ Loss

Inward rollovers and transfers
P $

Outward rollovers and transfers
Q $

Lump Sum payments
R1 $ Code

Income stream payments
R2 $ Code

Accumulation phase value **X1** $

Retirement phase value **X2** $

Outstanding limited recourse
borrowing arrangement amount   **Y** $

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**   Day   Month   Year

Contributions

OPENING ACCOUNT BALANCE $

⚠ Refer to instructions for completing these labels.

Employer contributions
A $

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** $
	(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance
S1 $

Retirement phase account balance
– Non CDBIS
S2 $

Retirement phase account balance
– CDBIS
S3 $

Allocated earnings or losses
O $ Loss

Inward rollovers and transfers
P $

Outward rollovers and transfers
Q $

Lump Sum payments
R1 $ Code

Income stream payments
R2 $ Code

TRIS Count   CLOSING ACCOUNT BALANCE   **S** $
                                         (**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** $

Retirement phase value **X2** $
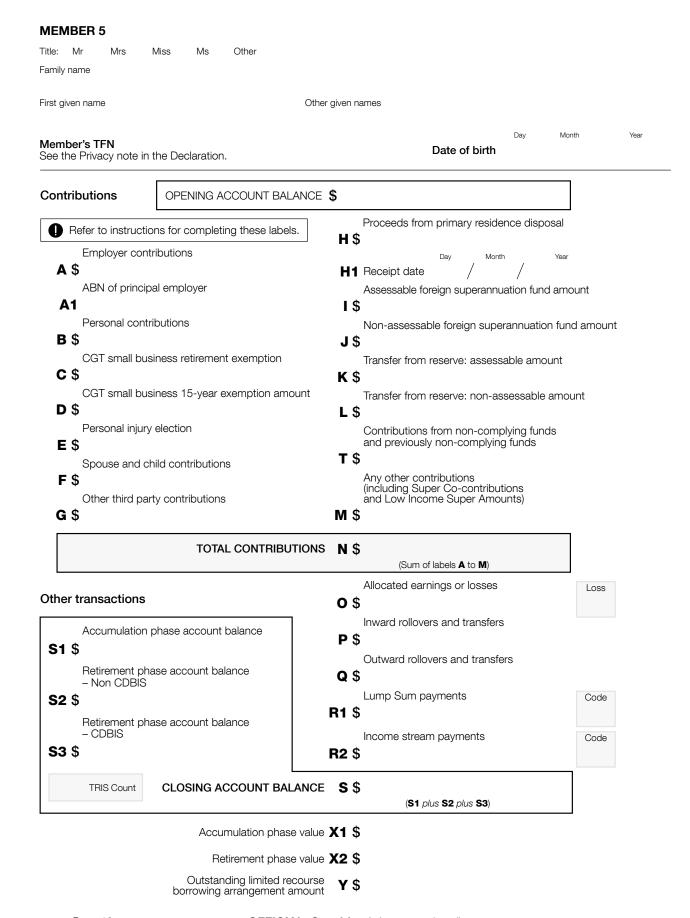
Outstanding limited recourse
borrowing arrangement amount **Y** $

MEMBER 3

Title: Mr Mrs Miss Ms Other

Family name

First given name   Other given names

	Day	Month	Year

Member's TFN
See the Privacy note in the Declaration.   **Date of birth**

Contributions

OPENING ACCOUNT BALANCE $

⚠ Refer to instructions for completing these labels.

Employer contributions
A $

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** $
(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance
S1 $

Retirement phase account balance
– Non CDBIS
S2 $

Retirement phase account balance
– CDBIS
S3 $

Allocated earnings or losses
O $ Loss

Inward rollovers and transfers
P $

Outward rollovers and transfers
Q $

Lump Sum payments
R1 $ Code

Income stream payments
R2 $ Code

TRIS Count CLOSING ACCOUNT BALANCE **S** $
(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** $

Retirement phase value **X2** $

Outstanding limited recourse
borrowing arrangement amount **Y** $

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.

Date of birth   Day   Month   Year

Contributions

OPENING ACCOUNT BALANCE $

> ⓘ Refer to instructions for completing these labels.

A $ Employer contributions

A1   ABN of principal employer

B $ Personal contributions

C $ CGT small business retirement exemption

D $ CGT small business 15-year exemption amount

E $ Personal injury election

F $ Spouse and child contributions

G $ Other third party contributions

H $ Proceeds from primary residence disposal

H1   Receipt date   Day / Month / Year

I $ Assessable foreign superannuation fund amount

J $ Non-assessable foreign superannuation fund amount

K $ Transfer from reserve: assessable amount

L $ Transfer from reserve: non-assessable amount

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

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

TOTAL CONTRIBUTIONS **N** $
(Sum of labels **A** to **M**)

Other transactions

S1 $ Accumulation phase account balance

S2 $ Retirement phase account balance – Non CDBIS

S3 $ Retirement phase account balance – CDBIS

O $ Allocated earnings or losses   Loss

P $ Inward rollovers and transfers

Q $ Outward rollovers and transfers

R1 $ Lump Sum payments   Code

R2 $ Income stream payments   Code

TRIS Count   CLOSING ACCOUNT BALANCE **S** $

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** $

Retirement phase value **X2** $

Outstanding limited recourse borrowing arrangement amount **Y** $

MEMBER 5

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

	Day	Month	Year

Contributions

OPENING ACCOUNT BALANCE $

⚠ Refer to instructions for completing these labels.

Employer contributions
A $

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
H1   / Day   / Month   Year

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** $
(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance
S1 $

Retirement phase account balance – Non CDBIS
S2 $

Retirement phase account balance – CDBIS
S3 $

Allocated earnings or losses
O $ Loss

Inward rollovers and transfers
P $

Outward rollovers and transfers
Q $

Lump Sum payments
R1 $ Code

Income stream payments
R2 $ Code

TRIS Count   CLOSING ACCOUNT BALANCE   **S** $
(**S1** *plus* **S2** *plus* **S3**)

Accumulation phase value **X1** $

Retirement phase value **X2** $

Outstanding limited recourse borrowing arrangement amount **Y** $

OFFICIAL: Sensitive (when completed)

MEMBER 6

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   Day   Month   Year

Contributions

OPENING ACCOUNT BALANCE $

> ❗ Refer to instructions for completing these labels.

Employer contributions
A $

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** $
(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance
S1 $

Retirement phase account balance
– Non CDBIS
S2 $

Retirement phase account balance
– CDBIS
S3 $

Allocated earnings or losses
O $ | Loss |

Inward rollovers and transfers
P $

Outward rollovers and transfers
Q $

Lump Sum payments
R1 $ | Code |

Income stream payments
R2 $ | Code |

TRIS Count	CLOSING ACCOUNT BALANCE **S** $
	(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** $

Retirement phase value **X2** $

Outstanding limited recourse
borrowing arrangement amount **Y** $

Section G: **Supplementary member information**

MEMBER 7

Title: Mr   Mrs   Miss   Ms   Other

Account status   Code

Family name

First given name   Other given names

Member's TFN
See the Privacy note in the Declaration.

Date of birth
Day   Month   Year

If deceased, date of death
Day   Month   Year
/   /

Contributions   OPENING ACCOUNT BALANCE $

⊘ Refer to instructions for completing these labels.

Employer contributions
A $

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 $

H1 Receipt date
Day   Month   Year
/   /

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** $
	(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance
S1 $

Retirement phase account balance – Non CDBIS
S2 $

Retirement phase account balance – CDBIS
S3 $

Allocated earnings or losses
O $ Loss

Inward rollovers and transfers
P $

Outward rollovers and transfers
Q $

Lump Sum payments
R1 $ Code

Income stream payments
R2 $ Code

TRIS Count   CLOSING ACCOUNT BALANCE   **S** $
(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** $

Retirement phase value **X2** $

Outstanding limited recourse borrowing arrangement amount **Y** $

OFFICIAL: Sensitive (when completed)

MEMBER 8

Title: Mr   Mrs   Miss   Ms   Other

Account status

Code

Family name

First given name

Other given names

Member's TFN
See the Privacy note in the Declaration.

Date of birth
Day   Month   Year

If deceased, date of death
Day   Month   Year
/   /

Contributions

OPENING ACCOUNT BALANCE $

⓵ Refer to instructions for completing these labels.

Employer contributions
A $

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** $
(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance
S1 $

Retirement phase account balance – Non CDBIS
S2 $

Retirement phase account balance – CDBIS
S3 $

Allocated earnings or losses
O $ Loss

Inward rollovers and transfers
P $

Outward rollovers and transfers
Q $

Lump Sum payments
R1 $ Code

Income stream payments
R2 $ Code

TRIS Count   **CLOSING ACCOUNT BALANCE** **S** $
(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** $

Retirement phase value **X2** $

Outstanding limited recourse borrowing arrangement amount **Y** $

MEMBER 9

Title: Mr   Mrs   Miss   Ms   Other

Account status — Code

Family name

First given name   Other given names

Member's TFN
See the Privacy note in the Declaration.

Date of birth
Day   Month   Year

If deceased, date of death
Day   Month   Year
/   /

Contributions

OPENING ACCOUNT BALANCE $

⚠ Refer to instructions for completing these labels.

A $ Employer contributions

A1 ABN of principal employer

B $ Personal contributions

C $ CGT small business retirement exemption

D $ CGT small business 15-year exemption amount

E $ Personal injury election

F $ Spouse and child contributions

G $ Other third party contributions

H $ Proceeds from primary residence disposal

H1 Receipt date   Day / Month / Year

I $ Assessable foreign superannuation fund amount

J $ Non-assessable foreign superannuation fund amount

K $ Transfer from reserve: assessable amount

L $ Transfer from reserve: non-assessable amount

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

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

TOTAL CONTRIBUTIONS **N** $
(Sum of labels **A** to **M**)

Other transactions

S1 $ Accumulation phase account balance

S2 $ Retirement phase account balance – Non CDBIS

S3 $ Retirement phase account balance – CDBIS

O $ Allocated earnings or losses — Loss

P $ Inward rollovers and transfers

Q $ Outward rollovers and transfers

R1 $ Lump Sum payments — Code

R2 $ Income stream payments — Code

TRIS Count   **CLOSING ACCOUNT BALANCE** **S** $
(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** $

Retirement phase value **X2** $

Outstanding limited recourse borrowing arrangement amount **Y** $

OFFICIAL: Sensitive (when completed)

MEMBER 10

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
Day   Month   Year

If deceased, date of death
Day   Month   Year
/   /

Contributions

OPENING ACCOUNT BALANCE $

⚠ Refer to instructions for completing these labels.

Employer contributions
A $

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** $
(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance
S1 $

Retirement phase account balance – Non CDBIS
S2 $

Retirement phase account balance – CDBIS
S3 $

Allocated earnings or losses
O $ Loss

Inward rollovers and transfers
P $

Outward rollovers and transfers
Q $

Lump Sum payments
R1 $ Code

Income stream payments
R2 $ Code

TRIS Count   CLOSING ACCOUNT BALANCE **S** $
(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** $

Retirement phase value **X2** $

Outstanding limited recourse borrowing arrangement amount **Y** $

MEMBER 11

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
Day   Month   Year

If deceased, date of death
Day   Month   Year
/   /

Account status Code

Contributions

OPENING ACCOUNT BALANCE **$**

❗ Refer to instructions for completing these labels.

Employer contributions
A $

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 $

H1 Receipt date   Day   Month   Year   /   /

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** $
(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance
S1 $

Retirement phase account balance – Non CDBIS
S2 $

Retirement phase account balance – CDBIS
S3 $

Allocated earnings or losses
O $ Loss

Inward rollovers and transfers
P $

Outward rollovers and transfers
Q $

Lump Sum payments
R1 $ Code

Income stream payments
R2 $ Code

TRIS Count   **CLOSING ACCOUNT BALANCE** **S** $
(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** $

Retirement phase value **X2** $

Outstanding limited recourse borrowing arrangement amount **Y** $

OFFICIAL: Sensitive (when completed)

MEMBER 12

Title: Mr   Mrs   Miss   Ms   Other

Account status

Code

Family name

First given name   Other given names

Member's TFN
See the Privacy note in the Declaration.

Date of birth
Day   Month   Year

If deceased, date of death
Day   Month   Year
/   /

Contributions

OPENING ACCOUNT BALANCE $

🛈 Refer to instructions for completing these labels.

Employer contributions
A $

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
H1   Day   Month   Year
/   /

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 $
(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance
S1 $

Retirement phase account balance – Non CDBIS
S2 $

Retirement phase account balance – CDBIS
S3 $

Allocated earnings or losses
O $ Loss

Inward rollovers and transfers
P $

Outward rollovers and transfers
Q $

Lump Sum payments
R1 $ Code

Income stream payments
R2 $ Code

TRIS Count   **CLOSING ACCOUNT BALANCE   S $**
(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1 $**

Retirement phase value **X2 $**

Outstanding limited recourse borrowing arrangement amount **Y $**

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**	$
Debt securities	**F**	$
Loans	**G**	$
Listed shares	**H**	$
Unlisted shares	**I**	$

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 $

Property count

J7

Limited recourse borrowing arrangements	**J**	$
Non-residential real property	**K**	$
Residential real property	**L**	$
Collectables and personal use assets	**M**	$
Other assets	**O**	$

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 (Sum of labels **A** to **T**)	**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?   **A** No   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 closing account balances
(total of all **CLOSING ACCOUNT BALANCE**s from Sections F and G) **W** $

Reserve accounts **X** $

Other liabilities **Y** $

TOTAL LIABILITIES Z $

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 2021–22 income year, write **2022**). **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 2022.* **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 2022* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2022.* **D**

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 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**

❗ 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 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

	Day	Month	Year
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 number

Capital gains tax (CGT) schedule

2022

When completing this form

- Print clearly, using a black or dark blue pen only.
- Use BLOCK LETTERS and print one character in each box.

S	M	I	T	H		S	T										

- 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 2022* 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

	Capital gain		Capital loss
Shares in companies listed on an Australian securities exchange	**A** $		**K** $
Other shares	**B** $		**L** $
Units in unit trusts listed on an Australian securities exchange	**C** $		**M** $
Other units	**D** $		**N** $
Real estate situated in Australia	**E** $		**O** $
Other real estate	**F** $		**P** $
Amount of capital gains from a trust (including a managed fund)	**G** $		
Collectables	**H** $		**Q** $
Other CGT assets and any other CGT events	**I** $		**R** $
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	**S** $		Add the amounts at labels **K** to **R** and write the total in item **2** label **A – Total current year capital losses**.

Total current year capital gains	**J** $

---

2   Capital losses

Total current year capital losses **A** $

Total current year capital losses applied **B** $

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 **B** $

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 **B** $

Small business rollover **C** $

Total small business concessions applied | **D** $

6   Net capital gain

Net capital gain | **A** $

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.

OFFICIAL: Sensitive (when completed)

7   Earnout arrangements

Are you a party to an earnout arrangement? **A**   Yes, as a buyer   Yes, as a seller   No
(Print ☒ 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.

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. **E $**   LOSS /

❗ **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 $**   LOSS /

---

8   Other CGT information required (if applicable)
                                                                                                          CODE
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 $**

Capital gains disregarded by a demerging entity **E $**

OFFICIAL: Sensitive (when completed)

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

Day	Month	Year

Contact name

Daytime contact number (include area code)

Losses schedule

2022

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2022 tax return.
Superannuation funds should complete and attach this schedule to their 2022 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 $\boxed{X}$ in all applicable boxes.

Refer to *Losses schedule instructions 2022*, available on our website **ato.gov.au** for instructions on how to complete this schedule.

Tax file number (TFN)

Name of entity

Australian business number

Part A – Losses carried forward to the 2022–23 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss	
G021–22	**B**
2020–G1	**C**
2019–20	**D**
2018–19	**E**
2017–18	**F**
2016–17 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	
2021–22	**H**
2020–21	**I**
2019–20	**J**
2018–19	**K**
2017–18	**L**
2016–17 and earlier income years	**M**
Total	**V**

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 satisied in relation to that loss.

Do not complete items **1** or **2** of **Part B** if, in the 2021–22 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 2021–22 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 satisied the continuity of majority ownership test in respect of that loss.

Year of loss

Year		
2021–22	**A** Yes	No
2020–21	**B** Yes	No
2019–20	**C** Yes	No
2018–19	**D** Yes	No
2017–18	**E** Yes	No
2016–17 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 **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 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 *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

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Part D – Life insurance companies

Complying 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**

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 **J**

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

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

Important

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Taxpayer's declaration

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

Signature

	Day	Month	Year
Date	/	/	

Contact person   Daytime contact number (include area code)

OFFICIAL: Sensitive (when completed)

| SCHEDULE | **Other Attachments** | 2022 |
| A | **Schedule** | |

Tax file No

Taxpayer name

Signature...