

Self-managed superannuation fund annual return 2022

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Section A: Fund Information

1 Your tax file number

The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the declaration.

2 Name of self-managed superannuation fund (SMSF)

3 ABN

4 Current postal address
Street
Suburb/State/P'code

5 Annual return status

Is this the first required return for a newly registered SMSF?

6 SMSF auditor

Auditor's name
Title
Family name
Given names

SMSF Auditor Number Auditor's phone number

Postal address
Street
Suburb/State/P'code

Date audit was completed
Was Part A of the audit report qualified?
Was Part B of the audit report qualified?

7 Electronic funds transfer (EFT)

A Fund's financial institution account details

BSB no Account no
Fund account name

I would like my tax refunds made to this account.

8 Status of SMSF

Australian superannuation fund
Fund benefit structure
Does the fund trust deed allow acceptance of the Government's Super Co-contributions and Low Income Super-Contribution?

9 Was the fund wound up during the income year?

10 Exempt current pension income

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

Y

To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label A.

Exempt current pension amount

Segregated assets method

Was an actuarial certificate obtained?

Did the fund have any other income that was assessable?

A

B

D

E

34880

Y

N

Section B: Income
11 Income

Net foreign income		D		
Gross foreign income	D1			
Unfranked dividend amount		J		
Franked dividend amount		K		
Dividend franking credit		L		
Gross trust distributions		M		
Calculation of assessable contributions		R		0
<i>plus</i> No-TFN-quoted contributions	R3		0	
GROSS INCOME		W	0	
TOTAL ASSESSABLE INCOME		V	0	

Section C: Deductions and non-deductible expenses
12 Deductions and non-deductible expenses

	Deductions		Non-deductible expenses	
SMSF auditor fee	H1		H2	550
Description	Deductions		Non-Ded Exp	
SMSF auditor fee				550
Total				550
Management and administration expenses	J1		J2	535
Description	Deductions		Non-Ded Exp	
Management and administration exp				535
Total				535
TOTAL DEDUCTIONS (A1 to M1)	N			
TOTAL NON-DEDUCTIBLE EXPENSES (A2 to L2)			Y	1085
TOTAL SMSF EXPENSES (N + Y)	Z	1085		
TOTAL INCOME OR LOSS (Total assessable income less deductions)	O	0		

Section D: Income tax calculation statement

13 Income tax calculation statement

		Taxable income	A	0.00
		Tax on taxable income	T1	0.00
		Tax on no-TFN-quoted contributions	J	0.00
Foreign inc. tax offsets	C1	0.00	B	0.00
Rebates and tax offsets	C2		C	0.00
ESVCLP tax offset	D1		T2	0.00
ESVCLP tax offset c/f from previous year	D2			
ESIC tax offset	D3		D	
ESIC tax offset c/f from previous year	D4		T3	
Complying fund's franking credits tax offset	E1	10972.00		
No-TFN tax offset	E2		E	10972.00
NRAS tax offset	E3			
Exploration cr. tax offset	E4			
<i>Credit:</i>			T5	0.00
Int. on early payments	H1		G	
Foreign res. w/holding (excl. capital gains)	H2			
ABN/TFN not quoted	H3		H	
TFN w/held from closely held trusts	H5		I	10972.00
Int. on no-TFN tax offset	H6		K	
Credit for foreign res. capital gains w/holding	H8		L	259.00
			M	
			N	
		TOTAL AMOUNT REFUNDABLE	S	10713.00
		(T5 + G - H - I - K + L - M + N)		

Section E: Losses

14 Losses information

Net capital losses carried forward to later years **V** 50866

Section F: Member information

MEMBER NUMBER: 1

Title	Mrs	Account status	O
First name	Kerry		
Other names			
Surname	Hammond		
Suffix			
Member's TFN	150 262 587	Date of birth	27/04/1943
See the Privacy note in the Declaration			

OPENING ACCOUNT BALANCE

TOTAL CONTRIBUTIONS

(Sum of labels A to M)

Other transactions

Allocated earnings or losses	O	44766.62	/	
Inward rollovers and transfers	P	319106.35		
Income stream payment	R2	63276.00	M	
Accumulation phase account balance	S1	0.00		
Retirement phase account bal. - Non CDBIS	S2	619703.28		
Retirement phase account balance - CDBIS	S3	0.00		
TRIS Count		0		

CLOSING ACCOUNT BALANCE

Accumulation phase value	S	619703.28
Retirement phase value	X1	0.00
Outstanding limited recourse borrowing arrangement amount	X2	619703.28
	Y	0.00

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts	A	74973
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15b Australian direct investments

Limited Recourse Borrowing Arrangements

Australian residential real property	J1		Cash and term deposits	E	53541
Australian non-residential real property	J2		Debt securities	F	
Overseas real property	J3		Loans	G	
Australian shares	J4		Listed shares	H	480477
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	10713

TOTAL AUSTRALIAN AND OVERSEAS ASSETS

(sum of labels A to T)

U	619704
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16 Liabilities

Borrowings for limited recourse borrowing arrangements	V1		Borrowings	V	
Permissible temporary borrowings	V2		Total member closing account balances	W	619703
Other borrowings	V3		Reserve accounts	X	
			Other liabilities	Y	
			TOTAL LIABILITIES	Z	619703

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 Mrs
Family name and suffix Hammond
Given and other names Kerry
Phone number 02 93692313
Non-individual trustee name Lasertec Services Pty Ltd

Time taken to prepare and complete this tax return (hours) **J** 0

TAX AGENT'S DECLARATION:

I declare that the Self-managed superannuation fund annual return 2022 has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature Date

Tax agent's contact details

Title
Family name and suffix PARRELLI
Given and other names VINCE
Tax agent's practice Parrelli & Co
Tax agent's phone 02 9369 2313
Reference number HAMMSUP
Tax agent number 58380002

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

Taxation Estimate
For the year ended 30 June 2022

Return Code: HAMMSUP

Tax File Number: 814 625 073

Description: THE N.M & K.M. HAMMOND SUPERANNUATION FUND Date prepared: 26/06/2023

	\$	\$
Summary of Taxable Income		
Business and Investment Income:		
No-TFN contributions	0.00	
		0.00
Taxable Income		0.00
Tax on Taxable Income		
Gross Tax		0.00
SUBTOTAL T2		0.00
Less Refundable tax offsets		
Refundable franking credits	10,972.00	
		10,972.00
TAX PAYABLE T5		0.00
Less Eligible Credits		
Remainder of refundable tax offsets	10,972.00	
		10,972.00
		-10,972.00
Add:		
Supervisory levy	259.00	
		259.00
TOTAL AMOUNT REFUNDABLE		10,713.00

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.

Interest Income

Gross dividends
(excluding distributions from cash management, property and certain other unit trusts)

Foreign Income Schedule

Distributions from Trusts
Including Cash Management or Listed Property Trusts

Subtotals

Item: 0 PRIOR YEAR LOSS

Category: S Shares
Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
PRIOR YEAR LOSS	50866					50866
Total:	50866					50866
Reduced Cost Base:						50866
<u>Capital Gain/Loss</u>						
Consideration Received						
Reduced Cost Base						50866
Capital Loss						50866

Item Description	Acquired	Disposed	Consideration Received	Cost Base Amount Type	Gain/Loss
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Other Assets**A. SUMMARY****4. Prior Year/Losses Transferred In**

a. Prior Year Capital Losses

Shares in companies listed on an Australian Securities Exchange - Category S

0 PRIOR YEAR LOSS	50866	C	-50866
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Sub-total Prior Year Losses**-50866**

Key to Cost Base Type:

C = Cost base (asset owned less than 12 months)

R = Reduced cost base (loss)

I = Indexed cost base (per CPI)

D = Deemed threshold

DS = Discount Method

Item Description	Acquired	Disposed	Consideration Received	Cost Base Amount	Type	Gain/Loss
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B. APPLICATION OF CAPITAL LOSSES						
Description	Capital Gain	Current Year Loss Applied	Prior Year/ T'ferred In Loss Applied	Residual Cap Gain		
3,4a,4b Capital Losses			50866			
1. Frozen/Other Capital Gains		0	0	0		
6. Net Collectable Frozen/Other		0	0	0		
7. Net Collectable Pre-disc Gains		0	0	0		
8. Personal Use Frozen/Other		0	0	0		
9. Personal Use Pre-discount Gains		0	0	0		
Total Remaining Capital Losses		0	50866			

C. NET CAPITAL GAIN/LOSS CALCULATION			
Unapplied Current Year Losses			0
Unapplied Prior Year/Losses Transferred In			-50866
Total Capital Losses Carried Forward			-50866

TOTAL NET CAPITAL GAIN SUMMARY

Other Assets			-50866
Collectables			
Personal Use Assets			
Total Net Capital Losses			-50866

Accumulated Losses To Carry Forward

Other assets	50866	
	50866	(Returned at Net Capital Losses carried forward)

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

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

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

Tax File Number	<input type="text" value="814 625 073"/>	Year of return	<input type="text" value="2022"/>
Name of Partnership, Trust, Fund or Entity	<input type="text" value="THE N.M & K.M. HAMMOND SUPERANNUATION FUND"/>		

Total Income/Loss	Total Deductions	Taxable Income/Loss
<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

Privacy

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

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

The Australian Business Register

The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this tax return to maintain the integrity of the register.

Please refer to the privacy statement on the Australian Business Register (ABR) website (www.abr.gov.au) for further information - it outlines our commitment to safeguarding your details.

Electronic funds transfer - direct debit

Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.

Important: Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

Declaration: I declare that:

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

Signature of Partner, Trustee
or Director

Date

PART B ELECTRONIC FUNDS TRANSFER CONSENT

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

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

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

Account name:

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

Signature

Date

PART D

Tax agent's certificate (shared facilities only)

I, Parrelli & Co declare that:

* I have prepared this tax return in accordance with the information supplied by the partner, trustee, director or public officer

* I have received a declaration made by the entity that the information provided to me for the preparation of this tax return is true and correct, and

* I am 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	02 9369 2313	Client's reference	HAMMSUP
Agent's Contact Name	VINCE PARRELLI		
Agent's reference number	58380002		