

# Self-managed superannuation fund annual return 2022

## Section A: Fund Information

1 Your tax file number

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

2 Name of self-managed superannuation fund (SMSF)

3 ABN

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

### 5 Annual return status

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

### 6 SMSF auditor

Auditor's name  
Title   
Family name   
Given names

SMSF Auditor Number  Auditor's phone number

Postal address  
Street   
Suburb/State/P'code

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

### 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?

**THE N.M & K.M. HAMMOND SUPERANNUATION FUND**

Client ref

HAMMSUP

File no 814 625 073

ABN 28 437 277 036

**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

<b>A</b>	34880
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Segregated assets method

<b>B</b>	Y
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Was an actuarial certificate obtained?

<b>D</b>	
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Did the fund have any other income that was assessable?

<b>E</b>	N
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**Section B: Income**  
**11 Income**

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

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

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

**Section D: Income tax calculation statement**

**13 Income tax calculation statement**

		Taxable income	<b>A</b>	0.00
		Tax on taxable income	<b>T1</b>	0.00
		Tax on no-TFN-quoted contributions	<b>J</b>	0.00
		<b>Gross tax</b>	<b>B</b>	0.00
Foreign inc. tax offsets	<b>C1</b>	0.00	<b>C</b>	0.00
Rebates and tax offsets	<b>C2</b>			
		Non-refundable non-c/f tax offsets (C1 + C2)		
		<b>SUBTOTAL 1</b>	<b>T2</b>	0.00
ESVCLP tax offset	<b>D1</b>		<b>D</b>	
ESVCLP tax offset c/f from previous year	<b>D2</b>			
ESIC tax offset	<b>D3</b>			
ESIC tax offset c/f from previous year	<b>D4</b>			
		Non-refundable c/f tax offsets (D1+D2+D3+D4)		
		<b>SUBTOTAL 2</b>	<b>T3</b>	
Complying fund's franking credits tax offset	<b>E1</b>	10972.00	<b>E</b>	10972.00
No-TFN tax offset	<b>E2</b>			
NRAS tax offset	<b>E3</b>			
Exploration cr. tax offset	<b>E4</b>			
		Refundable tax offsets (E1 + E2 + E3 + E4)		
<i>Credit:</i>		<b>TAX PAYABLE</b>	<b>T5</b>	0.00
Int. on early payments	<b>H1</b>		<b>G</b>	
Foreign res. w/holding (excl. capital gains)	<b>H2</b>			
ABN/TFN not quoted	<b>H3</b>		<b>H</b>	
TFN w/held from closely held trusts	<b>H5</b>			
Int. on no-TFN tax offset	<b>H6</b>			
Credit for foreign res. capital gains w/holding	<b>H8</b>			
		Eligible credits (H1 + H2 + H3 + H5 + H6 + H8)		
		Tax offset refunds	<b>I</b>	10972.00
		PAYG installments raised	<b>K</b>	
		Supervisory levy	<b>L</b>	259.00
		Supervisory levy adj. for wound up funds	<b>M</b>	
		Supervisory levy adj. for new funds	<b>N</b>	
		<b>TOTAL AMOUNT REFUNDABLE</b>	<b>S</b>	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	<input type="text" value="Mrs"/>	Account status	<input type="text" value="O"/>
First name	<input type="text" value="Kerry"/>		
Other names	<input type="text"/>		
Surname	<input type="text" value="Hammond"/>		
Suffix	<input type="text"/>		
Member's TFN	<input type="text" value="150 262 587"/>	Date of birth	<input type="text" value="27/04/1943"/>

See the Privacy note in the Declaration

<b>OPENING ACCOUNT BALANCE</b>	<input type="text" value="319106.31"/>
<b>TOTAL CONTRIBUTIONS</b> (Sum of labels A to M)	<b>N</b> <input type="text" value="0.00"/>

**Other transactions**

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

<b>CLOSING ACCOUNT BALANCE</b>	<b>S</b> <input type="text" value="619703.28"/>
Accumulation phase value	<b>X1</b> <input type="text" value="0.00"/>
Retirement phase value	<b>X2</b> <input type="text" value="619703.28"/>
Outstanding limited recourse borrowing arrangement amount	<b>Y</b> <input type="text" value="0.00"/>

**Section H: Assets and liabilities**

**15 ASSETS**

15a Australian managed investments  
 Listed trusts **A**

15b Australian direct investments

<i>Limited Recourse Borrowing Arrangements</i>		Cash and term deposits	<b>E</b> <input type="text" value="53541"/>
Australian residential real property	<b>J1</b> <input type="text"/>	Debt securities	<b>F</b> <input type="text"/>
Australian non-residential real property	<b>J2</b> <input type="text"/>	Loans	<b>G</b> <input type="text"/>
Overseas real property	<b>J3</b> <input type="text"/>	Listed shares	<b>H</b> <input type="text" value="480477"/>
Australian shares	<b>J4</b> <input type="text"/>	Unlisted shares	<b>I</b> <input type="text"/>
Overseas shares	<b>J5</b> <input type="text"/>	Limited recourse borrowing arrangements (J1 to J6)	<b>J</b> <input type="text"/>
Other	<b>J6</b> <input type="text"/>	Non-residential real property	<b>K</b> <input type="text"/>
Property count	<b>J7</b> <input type="text"/>	Residential real property	<b>L</b> <input type="text"/>
		Collectables and personal use assets	<b>M</b> <input type="text"/>
		Other assets	<b>O</b> <input type="text" value="10713"/>

<b>TOTAL AUSTRALIAN AND OVERSEAS ASSETS</b> (sum of labels A to T)	<b>U</b> <input type="text" value="619704"/>
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**16 Liabilities**

Borrowings for limited recourse borrowing arrangements	<b>V1</b> <input type="text"/>	} Borrowings	<b>V</b> <input type="text"/>
Permissible temporary borrowings	<b>V2</b> <input type="text"/>		<b>W</b> <input type="text" value="619703"/>
Other borrowings	<b>V3</b> <input type="text"/>		<b>X</b> <input type="text"/>
			<b>Y</b> <input type="text"/>
			<b>Z</b> <input type="text" value="619703"/>
		<b>TOTAL LIABILITIES</b>	

**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](http://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   
 Family name and suffix   
 Given and other names   
 Phone number   
 Non-individual trustee name

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

**TAX AGENT'S DECLARATION:**

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

Tax agent's signature  Date

**Tax agent's contact details**

Title   
 Family name and suffix   
 Given and other names   
 Tax agent's practice   
 Tax agent's phone   
 Reference number   
 Tax agent number

**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

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

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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.

**THE N.M & K.M. HAMMOND SUPERANNUATION FUND**

Client ref

HAMMSUP

File no 814 625 073

ABN 28 437 277 036

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**Interest Income**

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

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**Foreign Income Schedule**

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**Distributions from Trusts  
Including Cash Management or Listed Property Trusts**

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**Subtotals**

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**THE N.M & K.M. HAMMOND SUPERANNUATION FUND**

Client ref HAMMSUP

File no 814 625 073

ABN 28 437 277 036

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

Capital Gain/Loss

Consideration Received	
Reduced Cost Base	50866
Capital Loss	50866

Item Description	Acquired	Disposed	Consideration Received	Cost Base		Gain/Loss
				Amount	Type	

**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		Gain/Loss
				Amount	Type	

<b>B. APPLICATION OF CAPITAL LOSSES</b>				
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	<b>0</b>
6. Net Collectable Frozen/Other		0	0	<b>0</b>
7. Net Collectable Pre-disc Gains		0	0	<b>0</b>
8. Personal Use Frozen/Other		0	0	<b>0</b>
9. Personal Use Pre-discount Gains		0	0	<b>0</b>
Total Remaining Capital Losses		<b>0</b>	<b>50866</b>	

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

**TOTAL NET CAPITAL GAIN SUMMARY**

Other Assets		-50866
Collectables		
Personal Use Assets		
<b>Total Net Capital Losses</b>		<b>-50866</b>

**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  Year of return

Name of Partnership, Trust, Fund or Entity

Total Income/Loss  Total Deductions  Taxable Income/Loss

**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](http://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](http://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

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**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

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