

# Self-managed superannuation fund annual return 2023

## 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 2023* (NAT 71287).

- ! The *Self-managed superannuation fund annual return instructions 2023* (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](http://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 / T # 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, 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.

2 **Name of self-managed superannuation fund (SMSF)**

SAOSM Super Fund

3 **Australian business number (ABN)** (if applicable)

4 **Current postal address**

16 Bryson Street

Suburb/town	State/territory	Postcode
Canterbury	VIC	3126

5 **Annual return status**

Is this an amendment to the SMSF's 2023 return? **A** No  Yes

Is this the first required return for a newly registered SMSF? **B** No  Yes

Tax File Number

**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

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.

Tax File Number

**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.

## 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 2023*.

Have you applied an exemption or rollover? **M** No  Yes  Code

Net capital gain **A** \$ 22,028

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

Gross interest **C** \$ 28,172

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

Gross foreign income	<b>D1</b> \$ <span style="border: 1px solid black; padding: 2px;">18,615</span>	Net foreign income	<b>D</b> \$ <span style="border: 1px solid black; padding: 2px;">18,615</span>	Loss <input type="checkbox"/>
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Australian franking credits from a New Zealand company **E** \$

Transfers from foreign funds **F** \$  Number 0

**Calculation of assessable contributions**

Assessable employer contributions

**R1** \$ 11,458

plus Assessable personal contributions

**R2** \$

plus **\*\*No-TFN-quoted contributions**

**R3** \$ 0  
(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

**R6** \$

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

Gross distribution from partnerships **I** \$  Loss

\*Unfranked dividend amount **J** \$

\*Franked dividend amount **K** \$ 1,081,393

\*Dividend franking credit **L** \$ 463,454

\*Gross trust distributions **M** \$ 37,806 Code P

**Assessable contributions** **R** \$ 11,458  
(R1 plus R2 plus R3 less R6)

**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** **U** \$   
(subject to 45% tax rate) (U1 plus U2 plus U3)

#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** \$ 1,662,926 Loss

Exempt current pension income **Y** \$

**TOTAL ASSESSABLE INCOME** (**W** less **Y**) **V** \$ 1,662,926 Loss

*AG. SO.*

## 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	<b>A1</b> \$ <input type="text"/>	<b>A2</b> \$ <input type="text"/>	
Interest expenses overseas	<b>B1</b> \$ <input type="text"/>	<b>B2</b> \$ <input type="text"/>	
Capital works expenditure	<b>D1</b> \$ <input type="text"/>	<b>D2</b> \$ <input type="text"/>	
Decline in value of depreciating assets	<b>E1</b> \$ <input type="text"/>	<b>E2</b> \$ <input type="text"/>	
Insurance premiums – members	<b>F1</b> \$ <input type="text"/>	<b>F2</b> \$ <input type="text"/>	
SMSF auditor fee	<b>H1</b> \$ <input type="text" value="400"/>	<b>H2</b> \$ <input type="text"/>	
Investment expenses	<b>I1</b> \$ <input type="text"/>	<b>I2</b> \$ <input type="text"/>	
Management and administration expenses	<b>J1</b> \$ <input type="text" value="1,649"/>	<b>J2</b> \$ <input type="text"/>	
Forestry managed investment scheme expense	<b>U1</b> \$ <input type="text"/>	<b>U2</b> \$ <input type="text"/>	
Other amounts	<b>L1</b> \$ <input type="text"/>	<b>L2</b> \$ <input type="text"/>	Code <input type="text"/>
Tax losses deducted	<b>M1</b> \$ <input type="text"/>		

**TOTAL DEDUCTIONS**  
**N** \$   
 (Total **A1** to **M1**)

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

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

**TOTAL SMSF EXPENSES**  
**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 2023* on how to complete the calculation statement.

#Taxable income	<b>A</b>	\$	1,660,877
<i>(an amount must be included even if it is zero)</i>			
#Tax on taxable income	<b>T1</b>	\$	249,131.55
<i>(an amount must be included even if it is zero)</i>			
#Tax on no-TFN-quoted contributions	<b>J</b>	\$	0.00
<i>(an amount must be included even if it is zero)</i>			
<b>Gross tax</b>	<b>B</b>	\$	249,131.55
<i>(T1 plus J)</i>			

Foreign income tax offset	<b>C1</b>	\$	2,353.14
Rebates and tax offsets	<b>C2</b>	\$	
<b>Non-refundable non-carry forward tax offsets</b>			
	<b>C</b>	\$	2,353.14
<i>(C1 plus C2)</i>			

**SUBTOTAL 1**

**T2** \$ 246,778.41

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

Early stage venture capital limited partnership tax offset	<b>D1</b>	\$	0.00
Early stage venture capital limited partnership tax offset carried forward from previous year	<b>D2</b>	\$	0.00
Early stage investor tax offset	<b>D3</b>	\$	0.00
Early stage investor tax offset carried forward from previous year	<b>D4</b>	\$	0.00
<b>Non-refundable carry forward tax offsets</b>			
	<b>D</b>	\$	0.00
<i>(D1 plus D2 plus D3 plus D4)</i>			
<b>SUBTOTAL 2</b>			
	<b>T3</b>	\$	246,778.41
<i>(T2 less D – cannot be less than zero)</i>			

Complying fund's franking credits tax offset	<b>E1</b>	\$	468,521.77
No-TFN tax offset	<b>E2</b>	\$	
National rental affordability scheme tax offset	<b>E3</b>	\$	
Exploration credit tax offset	<b>E4</b>	\$	0.00
<b>Refundable tax offsets</b>			
	<b>E</b>	\$	468,521.77
<i>(E1 plus E2 plus E3 plus E4)</i>			

**#TAX PAYABLE T5** \$ 0.00

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

**Section 102AAM interest charge**

**G** \$

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<b>H2</b>	Credit for tax withheld – foreign resident withholding (excluding capital gains)	<input type="text"/>	
<b>H3</b>	Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<input type="text"/>	
<b>H5</b>	Credit for TFN amounts withheld from payments from closely held trusts	<input type="text" value="0.00"/>	
<b>H6</b>	Credit for interest on no-TFN tax offset	<input type="text"/>	
<b>H8</b>	Credit for foreign resident capital gains withholding amounts	<input type="text" value="0.00"/>	
	<b>Eligible credits</b>	<input type="text"/>	<b>H \$</b>
		<i>(H2 plus H3 plus H5 plus H6 plus H8)</i>	

<b>#Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I \$</b>	<input type="text" value="221,743.36"/>
		<i>(unused amount from label E – an amount must be included even if it is zero)</i>

**PAYG instalments raised**

**K \$**

**Supervisory levy**

**L \$**

**Supervisory levy adjustment for wound up funds**

**M \$**

**Supervisory levy adjustment for new funds**

**N \$**

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b>	<input type="text" value="-221,484.36"/>
		<i>(T5 plus G less H less I less K plus L less M plus N)</i>

#This is a mandatory label.

## Section E: Losses

### 14 Losses

**!** If total loss is greater than \$100,000, complete and attach a *Losses schedule 2023*.

Tax losses carried forward to later income years	<b>U \$</b>	<input type="text"/>
Net capital losses carried forward to later income years	<b>V \$</b>	<input type="text"/>

Section F: **Member information**

**MEMBER 1**

Title: Mr  Mrs  Miss  Ms  Other

Family name **Cartledge**

First given name **Stuart** Other given names **Richard**

Member's TFN **Provided** Date of birth **Provided**

**Contributions** OPENING ACCOUNT BALANCE \$ **1,469,610.05**

**!** Refer to instructions for completing these labels.

Employer contributions  
**A \$** **11,458.35**

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  /  /

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 \$** **11,458.35**  
(Sum of labels **A** to **M**)

**Other transactions**

Accumulation phase account balance  
**S1 \$** **4,869,205.70**

Retirement phase account balance - Non CDBIS  
**S2 \$** **0.00**

Retirement phase account balance - CDBIS  
**S3 \$** **0.00**

**0** TRIS Count **CLOSING ACCOUNT BALANCE S \$** **4,869,205.70**  
(**S1** plus **S2** plus **S3**)

Allocated earnings or losses  
**O \$** **439,531.77** **Loss**

Inward rollovers and transfers  
**P \$** **2,948,605.53**

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 \$**

*AC. SO.*

Tax File Number

**MEMBER 2**

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name  Other given names

Member's TFN  Date of birth

Contributions

**!** 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  /  /

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 \$**

*AC. SO.*

**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** \$

<p><b>Limited recourse borrowing arrangements</b></p> <p>Australian residential real property <b>J1</b> \$ <input type="text"/></p> <p>Australian non-residential real property <b>J2</b> \$ <input type="text"/></p> <p>Overseas real property <b>J3</b> \$ <input type="text"/></p> <p>Australian shares <b>J4</b> \$ <input type="text"/></p> <p>Overseas shares <b>J5</b> \$ <input type="text"/></p> <p>Other <b>J6</b> \$ <input type="text"/></p> <p>Property count <b>J7</b> <input type="text"/></p>	<p>Debt securities <b>F</b> \$ <input type="text"/></p> <p>Loans <b>G</b> \$ <input type="text"/></p> <p>Listed shares <b>H</b> \$ <input type="text" value="2,360,953"/></p> <p>Unlisted shares <b>I</b> \$ <input type="text"/></p> <p>Limited recourse borrowing arrangements <b>J</b> \$ <input type="text"/></p> <p>Non-residential real property <b>K</b> \$ <input type="text"/></p> <p>Residential real property <b>L</b> \$ <input type="text"/></p> <p>Collectables and personal use assets <b>M</b> \$ <input type="text"/></p> <p>Other assets <b>O</b> \$ <input type="text" value="232,702"/></p>
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**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** \$   
(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  \$

**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	<b>V1</b> \$	<input type="text"/>
Permissible temporary borrowings	<b>V2</b> \$	<input type="text"/>
Other borrowings	<b>V3</b> \$	<input type="text"/>
Borrowings		<b>V</b> \$ <input type="text"/>
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)		<b>W</b> \$ <input type="text" value="6,553,998"/>
Reserve accounts		<b>X</b> \$ <input type="text"/>
Other liabilities		<b>Y</b> \$ <input type="text"/>
<b>TOTAL LIABILITIES</b>		<b>Z</b> \$ <input type="text" value="6,553,998"/>

**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 2022–23 income year, write 2023). **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 2023*. **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 2023* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2023*. **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](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 Day  / Month  / Year

### Preferred trustee or director contact details:

Title: Mr  Mrs  Miss  Ms  Other

Family name

Cartledge

First given name

Stuart

Other given names

Richard

Phone number

0418650574

Email address

stuartcartledge@gmail.com

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 2023* 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 Day  / Month  / Year

### Tax agent's contact details

Title: Mr  Mrs  Miss  Ms  Other

Family name

Barnes

First given name

Karen

Other given names

Jeanette

Tax agent's practice

Green Frog Super

Tax agent's phone number

0266071196

Reference number

CARTL001

Tax agent number

29107009

.....**Electronic Lodgment Declaration (SMSF)**

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.

**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.

Tax File Number	Name of Fund	Year
Provided	SAOSM Super Fund	2023

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 provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct; and
- ..... ■ I authorise the agent to lodge this tax return.

Signature of Partner, Trustee, or Director		Date	/ /
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**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.

5 Wt i bhBUa Y	Stuart Cartledge & Angela Cartledge ATF SAOSM Super Fund		
Account Number	939200 524482518	Client Reference	CARTL001

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

Signature		Date	/ /
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*AG. SO.*

.....Tax Agent's 8 YWUfUjcb

**I 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**  /  /

**Contact name**  **Client Reference**

**Agent's Phone Number**  ..... **HUI '5 [ YbhBi a Vyf**

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*AC. SO.*

# Capital gains tax (CGT) schedule

# 2023

**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 2023* available on our website at [ato.gov.au](http://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**

SAOSM Super Fund

**1 Current year capital gains and capital losses**

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	<b>A \$</b> <input style="width: 150px;" type="text" value="519"/>	<b>K \$</b> <input style="width: 150px;" type="text" value="86,685"/>
Other shares	<b>B \$</b> <input style="width: 150px;" type="text"/>	<b>L \$</b> <input style="width: 150px;" type="text"/>
Units in unit trusts listed on an Australian securities exchange	<b>C \$</b> <input style="width: 150px;" type="text"/>	<b>M \$</b> <input style="width: 150px;" type="text"/>
Other units	<b>D \$</b> <input style="width: 150px;" type="text"/>	<b>N \$</b> <input style="width: 150px;" type="text"/>
Real estate situated in Australia	<b>E \$</b> <input style="width: 150px;" type="text"/>	<b>O \$</b> <input style="width: 150px;" type="text"/>
Other real estate	<b>F \$</b> <input style="width: 150px;" type="text"/>	<b>P \$</b> <input style="width: 150px;" type="text"/>
Amount of capital gains from a trust (including a managed fund)	<b>G \$</b> <input style="width: 150px;" type="text" value="122,086"/>	
Collectables	<b>H \$</b> <input style="width: 150px;" type="text"/>	<b>Q \$</b> <input style="width: 150px;" type="text"/>
Other CGT assets and any other CGT events	<b>I \$</b> <input style="width: 150px;" type="text"/>	<b>R \$</b> <input style="width: 150px;" type="text"/>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	<b>S \$</b> <input style="width: 150px;" type="text" value="0"/>	
<b>Total current year capital gains</b>	<b>J \$</b> <input style="width: 150px;" type="text" value="122,605"/>	

Add the amounts at labels **K** to **R** and write the total in item 2 label **A** – **Total current year capital losses**.

*AC. SO.*

Tax File Number **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.

Tax File Number

**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** \$  /  <sup>LOSS</sup>

**!** **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** \$  /  <sup>LOSS</sup>

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

Small business 15 year exemption – exempt capital gains **A** \$  /  <sup>CODE</sup>

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** \$

*AC. SO.*

Tax File Number **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](http://ato.gov.au/privacy)

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

Signature

Date

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

Contact name

Daytime contact number (include area code)

# Losses schedule

# 2023

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2023 tax return. Superannuation funds should complete and attach this schedule to their 2023 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 2023*, available on our website [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

Tax file number (TFN)

Provided

Name of entity

SAOSM Super Fund

Australian business number

76223950548

## Part A – Losses carried forward to the 2023–24 income year – excludes film losses

### 1 Tax losses carried forward to later income years

Year of loss	
2022–23	<b>B</b> <input type="text"/>
2021–22	<b>C</b> <input type="text"/>
2020–21	<b>D</b> <input type="text"/>
2019–20	<b>E</b> <input type="text"/>
2018–19	<b>F</b> <input type="text"/>
2017–18 and earlier income years	<b>G</b> <input type="text"/>
<b>Total</b>	<b>U</b> <input type="text"/>

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	
2022–23	<b>H</b> <input type="text"/>
2021–22	<b>I</b> <input type="text"/>
2020–21	<b>J</b> <input type="text"/>
2019–20	<b>K</b> <input type="text"/>
2018–19	<b>L</b> <input type="text"/>
2017–18 and earlier income years	<b>M</b> <input type="text"/>
<b>Total</b>	<b>V</b> <input type="text"/>

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

AC. SO.

Tax File Number **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 2022–23 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 2022–23 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 loss**2022–23 **A** Yes  No 2021–22 **B** Yes  No 2020–21 **C** Yes  No 2019–20 **D** Yes  No 2018–19 **E** Yes  No 2017–18 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**

Tax File Number

**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.

AC. SO.

Tax File Number

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**Taxpayer's declaration**

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

Signature

Date  /  /

Contact person

Daytime contact number (include area code)

*AC. SO.*

Document electronically signed



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