

Taxation Estimate
For the year ended 30 June 2018

Return Code: MEJOSF
Description: M & E Jones Superannuation Fund

Tax File Number: 801 386 452
Date prepared: 20/02/2019

	\$	\$
Summary of Taxable Income		
Business and Investment Income:	-	
Capital Gains Income	2,462.00	
Net Foreign Income	662.00	
No-TFN contributions	-	
Other Business income	19,660.00	
		22,784.00
Less Deductions		7,357.00
Taxable Income		15,427.00
Tax on Taxable Income		
Additional Tax on No-TFN contributions \$0.00 @ 32% (includes 2% Medicare Levy)	-	
Other Business Income \$15427.00 @ 15.00%	2,314.05	
Gross Tax		2,314.05
Less Non-refundable non-carry forward tax offsets		
Foreign income tax offset	92.58	
		92.58
SUBTOTAL T2		2,221.47
SUBTOTAL T3		2,221.47
Less Refundable tax offsets		
Refundable franking credits	426.46	
		426.46
TAX PAYABLE T5		1,795.01
Less Eligible Credits		
PAYG Instalments raised	1,538.00	
		1,538.00
		257.01
Add:		
Supervisory levy	259.00	
		259.00
TOTAL AMOUNT PAYABLE		516.01

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.

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2019 PAYG INSTALMENTS

Commissioner's Instalment Rate

7.88%

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PAYG INSTALMENT CALCULATION DETAILS

CALCULATION OF ADJUSTED TAXABLE INCOME for the year ending 30 June 2019

	\$	\$
Taxable income as per return	15,427	
Adjusted Taxable Income		15,427
Tax payable on 2018 adj. taxable income @ 15.00%		2,314.05
Less:		
Foreign income tax offset	92.58	
Cr for Refundable franking credits	426.46	
		519.04
Adj. tax payable on adj. taxable income after rebates/offsets		1,795.01

CALCULATION OF NOTIONAL TAX

Adj. tax payable on adj. taxable income	1,795.01
Adj. tax payable on adj. withholding taxable income	-
Notional Tax (NT)	1,795.01

CALCULATION OF BASE ASSESSMENT INSTALMENT INCOME 2019

Total assessable income	22,784
Add back gross foreign income	662
Less: Net foreign income	662
Base Assessment Instalment Inc. (BAII)	22,784
Commissioner's Instalment Rate (NT/BAII)	7.88%

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CALCULATION OF GDP ADJUSTED NOTIONAL TAX for the year ending 30 June 2019

	\$	\$
Taxable income per 2018 Return:	15,427	<u>15,427</u>
Adjusted Taxable Income		15,427
Add: GDP uplift (ATI x 1.06)		<u>926</u>
GDP adjusted Taxable Income		16,353
Tax payable on GDP adj. taxable income @ 15.00%		2,452.95
Less Refundable Credits:		
Foreign income tax offset x 1.06 GDP adj.	98.13	
Cr for Refundable franking crs x 1.06 GDP adj.	<u>452.05</u>	
		<u>550.18</u>
Adj. tax payable on GDP adj. TI after rebates/offsets		1,902.77
CALCULATION OF GDP ADJUSTED NOTIONAL TAX		
Adj. tax on GDP adj. taxable income		1,902.77
Adj. tax payable on adj. withholding taxable income		<u>-</u>
GDP Adjusted Notional Tax (NT)		<u><u>1,902.77</u></u>

ESTIMATE OF 2018-2019 PAYG INSTALMENTS

Instalments are calculated based on GDP-adjusted Notional tax payable of \$1,902.
Subject to variation in income, amounts payable should be as follows:

	\$
28 October, 2018	475.00
28 February, 2019	476.00
28 April, 2019	476.00
28 July, 2019	<u>475.00</u>
	<u><u>1,902.00</u></u>

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.

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

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 D**Tax agent's certificate (shared facilities only)**

I, M & M Group Accounting 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

Client's reference

Agent's Contact Name

Agent's reference number

Self-managed superannuation fund annual return 2018

Signature	Date
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Section A: Fund Information

1 Your tax file number

The Tax Office 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	<input style="width: 90%;" type="text" value="PO Box 4221"/>		
Suburb/State/P'code	<input style="width: 30%;" type="text" value="Robina Town Centre"/>	<input style="width: 10%;" type="text" value="QLD"/>	<input style="width: 10%;" type="text" value="4230"/>

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	<input style="width: 90%;" type="text" value="Super Audits"/>		
	<input style="width: 90%;" type="text" value="PO Box 3376"/>		
Suburb/State/P'code	<input style="width: 30%;" type="text" value="Rundle Mall"/>	<input style="width: 10%;" type="text" value="SA"/>	<input style="width: 10%;" type="text" value="5000"/>

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

8 Status of SMSF

Australian superannuation fund	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Fund benefit structure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the fund trust deed allow acceptance of the Government's Super Co-contributions and Low Income Super-Contribution?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

9 Was the fund wound up during the income year?

10 Exempt current pension income

Did the fund pay an income stream to one of more members in the income year?

Sensitive (when completed)

Section B: Income

11 Income

Did you have a CGT event during the year?
Have you applied an exemption or rollover?

G	Y	
M	N	

Net capital gain
Gross rent and other leasing and hiring income
Gross interest
Net foreign income
Gross foreign income

A	2462	
B	17424	
C	49	
D	662	

D1 662

Gross trust distributions

M	2187	P
R	0	

Calculation of assessable contributions

plus No-TFN-quoted contributions

R3 0

GROSS INCOME

W	22784	
V	22784	

TOTAL ASSESSABLE INCOME

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

	Deductions	Non-deductible expenses
Decline in value of depreciating assets	E1 225	E2

Description

Amount from depreciation worksheet

Deductions	Non-Ded Exp
225	

Total

225

SMSF auditor fee

H1 385	H2 0
---------------	-------------

Description

Auditor's remuneration

Deductions	Non-Ded Exp
385	0

Total

385

0

Investment expenses

I1 3903	I2 0
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Description

North Investment

Storage fees

Deductions	Non-Ded Exp
970	0

2933	0
------	---

Total

3903

0

Management and administration expenses

J1 2844	J2 0
----------------	-------------

Description

Accountancy fees

ATO supervisory levy

Deductions	Non-Ded Exp
2585	0

259	0
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Total

2844

0

Sensitive (when completed)

TOTAL DEDUCTIONS (A1 to M1) **N**

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

TOTAL SMSF EXPENSES (N + Y) **Z**

TOTAL INCOME OR LOSS **O** /

(Total assessable income less deductions)

Section D: Income tax calculation statement

13 Income tax calculation statement

		Taxable income	A <input type="text" value="15427.00"/>
		Tax on taxable income	T1 <input type="text" value="2314.05"/>
		Tax on no-TFN-quoted contributions	J <input type="text" value="0.00"/>
		Gross tax	B <input type="text" value="2314.05"/>
		Non-refundable non-c/f tax offsets (C1 + C2)	C <input type="text" value="92.58"/>
		SUBTOTAL 1	T2 <input type="text" value="2221.47"/>
		Non-refundable c/f tax offsets (D1+D2+D3+D4)	D <input type="text" value=""/>
		SUBTOTAL 2	T3 <input type="text" value="2221.47"/>
Foreign inc. tax offsets	C1 <input type="text" value="92.58"/>		
Rebates and tax offsets	C2 <input type="text" value=""/>		
ESVCLP tax offset	D1 <input type="text" value=""/>		
ESVCLP tax offset c/f from previous year	D2 <input type="text" value=""/>		
ESIC tax offset	D3 <input type="text" value=""/>		
ESIC tax offset c/f from previous year	D4 <input type="text" value=""/>		
Complying fund's franking credits tax offset	E1 <input type="text" value="426.46"/>		
No-TFN tax offset	E2 <input type="text" value=""/>	Refundable tax offsets (E1 + E2 + E3 + E4)	E <input type="text" value="426.46"/>
NRAS tax offset	E3 <input type="text" value=""/>		
Exploration cr. tax offset	E4 <input type="text" value=""/>		
<i>Credit:</i>		TAX PAYABLE	T5 <input type="text" value="1795.01"/>
Int. on early payments	H1 <input type="text" value=""/>	Section 102AAM int. charge	G <input type="text" value=""/>
Foreign res. w/holding (excl. capital gains)	H2 <input type="text" value=""/>	Eligible credits (H1 + H2 + H3 + H5 + H6 + H8)	H <input type="text" value=""/>
ABN/TFN not quoted	H3 <input type="text" value=""/>	Tax offset refunds	I <input type="text" value="0.00"/>
TFN w/held from closely held trusts	H5 <input type="text" value=""/>		
Int. on no-TFN tax offset	H6 <input type="text" value=""/>	PAYG installments raised	K <input type="text" value="1538.00"/>
Credit for foreign res. capital gains w/holding	H8 <input type="text" value=""/>	Supervisory levy	L <input type="text" value="259.00"/>
		Supervisory levy adj. for wound up funds	M <input type="text" value=""/>
		Supervisory levy adj. for new funds	N <input type="text" value=""/>
		TOTAL AMOUNT DUE	S <input type="text" value="516.01"/>
		(T5 + G - H - I - K + L - M + N)	

M & E Jones Superannuation Fund

Client ref

MEJOSF

File no 801 386 452

ABN 78 897 570 761

Signature

Section F: Member information**MEMBER NUMBER: 1**

Title Account status

First name

Other names

Surname

Suffix

Member's TFN Date of birth

See the Privacy note in the Declaration

OPENING ACCOUNT BALANCE**TOTAL CONTRIBUTIONS**

	330982.15
N	0.00

Other transactions

Allocated earnings or losses		O	100563.51	/	
Lump sum payment		R1	9500.00	A	
Accumulation phase account balance	S1	422045.66			
Retirement phase account bal. - Non CDBIS	S2	0.00			
Retirement phase account balance - CDBIS	S3	0.00			
TRIS Count			0		

CLOSING ACCOUNT BALANCE

S	422045.66
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MEMBER NUMBER: 2

Title Account status

First name

Other names

Surname

Suffix

Member's TFN Date of birth

See the Privacy note in the Declaration

OPENING ACCOUNT BALANCE**TOTAL CONTRIBUTIONS**

	225899.10
N	0.00

Other transactions

Allocated earnings or losses		O	68592.93	/	
Lump sum payment		R1	9500.00	A	
Accumulation phase account balance	S1	284992.03			
Retirement phase account bal. - Non CDBIS	S2	0.00			
Retirement phase account balance - CDBIS	S3	0.00			
TRIS Count			0		

CLOSING ACCOUNT BALANCE

S	284992.03
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Section H: Assets and liabilities**15 ASSETS**

15a Australian managed investments

Other managed investments	D	95831
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Sensitive (when completed)

15b Australian direct investments

Limited Recourse Borrowing Arrangements

Australian residential real property	J1		Cash and term deposits	E	5438
Australian non-residential real property	J2		Debt securities	F	
Overseas real property	J3		Loans	G	
Australian shares	J4		Listed shares	H	
Overseas shares	J5		Unlisted shares	I	
Other	J6		Limited recourse borrowing arrangements (J1 to J6)	J	
			Non-residential real property	K	295200
			Residential real property	L	
			Collectables and personal use assets	M	
			Other assets	O	312952

TOTAL AUSTRALIAN AND OVERSEAS ASSETS
(sum of labels A to T)

U 709421

16 Liabilities

Borrowings for limited recourse borrowing arrangements	V1		Borrowings	V	
Permissible temporary borrowings	V2		Total member closing account balances	W	707038
Other borrowings	V3		Reserve accounts	X	
			Other liabilities	Y	2383
			TOTAL LIABILITIES	Z	709421

M & E Jones Superannuation Fund

Client ref

MEJOSF

File no 801 386 452

ABN 78 897 570 761

Signature

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 current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received the audit report and I am aware of any matters raised. I declare that the information on this annual return, including any attached schedules and additional documentation is true and correct. I also authorise the ATO to make any tax refunds to the nominated bank account (if applicable).

Authorised trustee's,
director's or public
officer's signature

Date

Preferred trustee, director or public officer's contact details:

Title

Mr

Family name and suffix

Jones

Given and other names

Martin David

Phone number

07 5594 2246

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

TAX AGENT'S DECLARATION:

I declare that the Self-managed superannuation fund annual return 2018 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

Perrett

Matthew

M & M Group Accounting

Tax agent's phone

07 55511334

Reference number

MEJOSF

Tax agent number

09270007

NOTE: THIS PRINT-OUT IS NOT TO BE LODGED WITH THE ATO.**Sensitive** (when completed)

File no 801 386 452
 ABN 78 897 570 761

Client ref MEJOSF

Signature

1. Current year capital gains and capital losses

	Capital gain	Capital loss
Units in unit trusts listed on an Australian securities exchange	C 868	M
Amount of capital gains from a trust (including a managed fund)	G 5025	
Other CGT assets and any other CGT events	I 44	R 805
Total current year capital gains	J 5937	

2. Capital losses

Total current year capital losses	A 805
Total current year capital losses applied	B 805
Total prior year net capital losses applied	C 1439
Total capital losses applied	E 2244

4. CGT discount

Total CGT discount applied **A** 1231

6. Net capital gain

Net capital gain **A** 2462

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

Sensitive (when completed)

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 ABN 78 897 570 761

Client ref

Signature

Interest Income

Financial institution Branch Sharing status (if applicable)	Account Number	TFN withholding	Interest
Macquarie	121002950		49.39
Total share for this return			49

Foreign Income Schedule

LIST OF TRANSACTIONS

Type Description Currency	Gross Amount	Deductions	Net Amount	Foreign Tax Paid
Type G General Description: Dft: North Investment AUD (Australia, Dollars)	662		662	92.58
Method: Actual				
TOTALS SUMMARY (Includes any available prior year unutilised foreign tax).	662		662	92.58

Signature

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

Trust Name North Investment
 TFN Trust Type P

Arm's length income				
Unfranked Dividend	Franked Dividend	Franking Credit	Other Trust Income	
		426.46	2187	
Capital gains	Indexed	Discount (net)	Other	
		2997	530	
Capital gains/losses on disposal of units in a Unit Trust	Indexed	Discount (net)	Other	
		579	0	
Foreign income	Income	Tax credit	Class	Deduction
	662	92.58	G	

Subtotals

Arm's length income				
Unfranked Dividend	Franked Dividend	Franking Credit	Other Trust Income	
		426.46	2187	
Capital gains	Indexed	Discount (net)	Other	
		2997	530	
Foreign income	Income	Tax credit	Deduction	
	662	92.58		
Capital gains/losses on disposal of units in a Unit Trust	Indexed	Discount (net)	Other	
		579	0	

Gross rent and other leasing and hiring income

Details	Amount
2/861 Doncaster Road, Doncaster East	17424.00
Total	17424.00

Other deductions

Code	Description	Deduct. Amt	Code	Non-dedn. Am
O	Other deductions not listed			
Total				

Signature

Item: 1 Dft: North Investment

Category: D Disposal of units from the distribution schedule
 Method: DS Discount

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
<hr style="border-top: 1px dashed black;"/>						
Dft: North Investment			579		N/A	
Total:			579			

Capital Gain/Loss

Capital Gain		869
Adjusted Discount Percentage	33.33%	290
Reduced Discount Capital Gain		579

Item: 2 Dft: North Investment

Category: D Disposal of units from the distribution schedule
 Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
<hr style="border-top: 1px dashed black;"/>						
Dft: North Investment						
Total:						
Reduced Cost Base:						

Capital Gain/Loss

Consideration Received		
Reduced Cost Base		
Capital Loss		

Item: 1 Gold Bullion

Category: O Other assets (patents, restrictive covenants, etc)
 Method: DS Discount

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
<hr style="border-top: 1px dashed black;"/>						
Gold Bullion	1913	25/08/2011	1957	30/06/2018	N/A	1913
Total:	1913		1957			1913

Capital Gain/Loss

Capital Gain		44
Adjusted Discount Percentage	33.33%	15
Reduced Discount Capital Gain		29

Note: When sharing a capital gain or receiving a share a rounding error of \$1 may occur.

Signature

Item: 2 Silver Bullion

Category: O Other assets (patents, restrictive covenants, etc)
 Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Silver Bullion	1781	25/08/2011	976	30/06/2018		1781
Total:	1781		976			1781
Reduced Cost Base:						1781

Capital Gain/Loss

Consideration Received	976
Reduced Cost Base	1781
Capital Loss	805

Item: PRIOR YEAR LOSS

Category: U Units in unit Trusts (s104-70 income)
 Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
PRIOR YEAR LOSS	1439					1439
Total:	1439					1439
Reduced Cost Base:						1439

Capital Gain/Loss

Consideration Received	
Reduced Cost Base	1439
Capital Loss	1439

Item: 1 Dft: North Investment

Category: Z Values from Trust distribution schedules
 Method: DS Discount

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Dft: North Investment			2997		N/A	
Total:			2997			

Capital Gain/Loss

Capital Gain		4496
Adjusted Discount Percentage	33.33%	1499
Reduced Discount Capital Gain		2997

Form F
M & E Jones Superannuation Fund
File no 801 386 452
ABN 78 897 570 761

Capital Gains Schedules 2018

Client ref MEJOSF

Signature

Item: 2 Dft: North Investment

Category: Z Values from Trust distribution schedules
Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Dft: North Investment			530			
Total:			530			
<u>Capital Gain/Loss</u>						
Capital Gain						<u>530</u>

Note: When sharing a capital gain or receiving a share a rounding error of \$1 may occur.

