

# Self-managed superannuation fund annual return 2021

## 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?

Sensitive (when completed)

**CHARLES EMERY SUPERANNUATION FUND**

File no 982 883 132

ABN 40 226 277 830

---

**9 Was the fund wound up during the income year?**

N

---

**10 Exempt current pension income**

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

N

---

**Section B: Income**  
**11 Income**

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

<b>G</b>	<input type="checkbox"/> Y
<b>M</b>	<input type="checkbox"/> N / <input type="checkbox"/>

Net capital gain

<b>A</b>	<input type="text" value="0"/>
----------	--------------------------------

Gross interest

<b>C</b>	<input type="text" value="24"/>
----------	---------------------------------

Net foreign income

<b>D</b>	<input type="text" value="129"/>	<input type="checkbox"/>
----------	----------------------------------	--------------------------

Gross foreign income

<b>D1</b>	<input type="text" value="129"/>
-----------	----------------------------------

Gross trust distributions

<b>M</b>	<input type="text" value="405"/>	<input type="checkbox"/> Q
----------	----------------------------------	----------------------------

**Calculation of assessable contributions**

<b>R</b>	<input type="text" value="0"/>
----------	--------------------------------

plus No-TFN-quoted contributions

<b>R3</b>	<input type="text" value="0"/>
-----------	--------------------------------

GROSS INCOME

<b>W</b>	<input type="text" value="558"/>	<input type="checkbox"/>
----------	----------------------------------	--------------------------

TOTAL ASSESSABLE INCOME

<b>V</b>	<input type="text" value="558"/>	<input type="checkbox"/>
----------	----------------------------------	--------------------------

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

**Deductions**

**Non-deductible expenses**

SMSF auditor fee

<b>H1</b>	<input type="text" value="1100"/>
-----------	-----------------------------------

<b>H2</b>	<input type="text"/>
-----------	----------------------

Investment expenses

<b>I1</b>	<input type="text" value="1732"/>
-----------	-----------------------------------

<b>I2</b>	<input type="text"/>
-----------	----------------------

Management and administration expenses

<b>J1</b>	<input type="text" value="2204"/>
-----------	-----------------------------------

<b>J2</b>	<input type="text"/>
-----------	----------------------

TOTAL DEDUCTIONS (A1 to M1)

<b>N</b>	<input type="text" value="5036"/>
----------	-----------------------------------

TOTAL NON-DEDUCTIBLE EXPENSES (A2 to L2)

<b>Y</b>	<input type="text"/>
----------	----------------------

TOTAL SMSF EXPENSES (N + Y)

<b>Z</b>	<input type="text" value="5036"/>
----------	-----------------------------------

TOTAL INCOME OR LOSS

<b>O</b>	<input type="text" value="4478"/>	<input type="checkbox"/> L
----------	-----------------------------------	----------------------------

(Total assessable income less deductions)

**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
Foreign inc. tax offsets	<b>C1</b>	45.90	<b>B</b>	0.00
Rebates and tax offsets	<b>C2</b>		<b>C</b>	45.90
ESVCLP tax offset	<b>D1</b>		<b>T2</b>	0.00
ESVCLP tax offset c/f from previous year	<b>D2</b>		<b>D</b>	
ESIC tax offset	<b>D3</b>		<b>T3</b>	
ESIC tax offset c/f from previous year	<b>D4</b>			
Complying fund's franking credits tax offset	<b>E1</b>	148.98	<b>E</b>	148.98
No-TFN tax offset	<b>E2</b>			
NRAS tax offset	<b>E3</b>			
Exploration cr. tax offset	<b>E4</b>			
<i>Credit:</i>			<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>		<b>H</b>	
ABN/TFN not quoted	<b>H3</b>			
TFN w/held from closely held trusts	<b>H5</b>		<b>I</b>	148.98
Int. on no-TFN tax offset	<b>H6</b>		<b>K</b>	
Credit for foreign res. capital gains w/holding	<b>H8</b>		<b>L</b>	259.00
			<b>M</b>	
			<b>N</b>	
			<b>S</b>	110.02

  

		<b>Gross tax</b>		
		Non-refundable non-c/f tax offsets (C1 + C2)		
		<b>SUBTOTAL 1</b>		
		Non-refundable c/f tax offsets (D1+D2+D3+D4)		
		<b>SUBTOTAL 2</b>		
		Refundable tax offsets (E1 + E2 + E3 + E4)		
		<b>TAX PAYABLE</b>		
		Section 102AAM int. charge		
		Eligible credits (H1 + H2 + H3 + H5 + H6 + H8)		
		Tax offset refunds		
		PAYG installments raised		
		Supervisory levy		
		Supervisory levy adj. for wound up funds		
		Supervisory levy adj. for new funds		
		<b>TOTAL AMOUNT DUE</b>		
		(T5 + G - H - I - K + L - M + N)		

**Section E: Losses**  
**14 Losses information**

Losses carried forward to later income years	<b>U</b>	6664
Net capital losses carried forward to later years	<b>V</b>	22814

**Sensitive** (when completed)

**CHARLES EMERY SUPERANNUATION FUND**

Client ref

EME101

File no 982 883 132  
 ABN 40 226 277 830

**Section F: Member information**

**MEMBER NUMBER: 1**

Title	<input type="text" value="Mr"/>	Account status	<input type="text" value="O"/>
First name	<input type="text" value="Charles"/>		
Other names	<input type="text"/>		
Surname	<input type="text" value="Emery"/>		
Suffix	<input type="text"/>		
Member's TFN	<input type="text" value="160 351 550"/>	Date of birth	<input type="text" value="21/01/1970"/>
See the Privacy note in the Declaration			

<b>OPENING ACCOUNT BALANCE</b>	<input type="text" value="223236.00"/>
<b>TOTAL CONTRIBUTIONS</b> (Sum of labels A to M)	<input checked="" type="checkbox"/> <input type="text" value="0.00"/>

**Other transactions**

Allocated earnings or losses		<input checked="" type="checkbox"/> <input type="text" value="25078.00"/> / <input type="text" value="L"/>
Accumulation phase account balance	<input checked="" type="checkbox"/> <input type="text" value="198158.00"/>	
Retirement phase account bal. - Non CDBIS	<input checked="" type="checkbox"/> <input type="text" value="0.00"/>	
Retirement phase account balance - CDBIS	<input checked="" type="checkbox"/> <input type="text" value="0.00"/>	
TRIS Count	<input type="text" value="0"/>	
<b>CLOSING ACCOUNT BALANCE</b>		<input checked="" type="checkbox"/> <input type="text" value="198158.00"/>
Accumulation phase value		<input checked="" type="checkbox"/> <input type="text" value="198158.00"/>

**Section H: Assets and liabilities**

**15 ASSETS**

**15a Australian managed investments**

Listed trusts	<input checked="" type="checkbox"/> <input type="text" value="80448"/>
---------------	--

**15b Australian direct investments**

**Limited Recourse Borrowing Arrangements**

Australian residential real property	<input checked="" type="checkbox"/> <input type="text"/>	Cash and term deposits	<input checked="" type="checkbox"/> <input type="text" value="94986"/>
Australian non-residential real property	<input checked="" type="checkbox"/> <input type="text"/>	Debt securities	<input checked="" type="checkbox"/> <input type="text"/>
Overseas real property	<input checked="" type="checkbox"/> <input type="text"/>	Loans	<input checked="" type="checkbox"/> <input type="text"/>
Australian shares	<input checked="" type="checkbox"/> <input type="text"/>	Listed shares	<input checked="" type="checkbox"/> <input type="text" value="22575"/>
Overseas shares	<input checked="" type="checkbox"/> <input type="text"/>	Unlisted shares	<input checked="" type="checkbox"/> <input type="text"/>
Other	<input checked="" type="checkbox"/> <input type="text"/>	Limited recourse borrowing arrangements (J1 to J6)	<input checked="" type="checkbox"/> <input type="text"/>
Property count	<input checked="" type="checkbox"/> <input type="text"/>	Non-residential real property	<input checked="" type="checkbox"/> <input type="text"/>
		Residential real property	<input checked="" type="checkbox"/> <input type="text"/>
		Collectables and personal use assets	<input checked="" type="checkbox"/> <input type="text"/>
		Other assets	<input checked="" type="checkbox"/> <input type="text" value="149"/>

<b>TOTAL AUSTRALIAN AND OVERSEAS ASSETS</b> (sum of labels A to T)	<input checked="" type="checkbox"/> <input type="text" value="198158"/>
---	---

**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?	<input checked="" type="checkbox"/> <input type="text" value="N"/>
---	--

**Sensitive** (when completed)

**CHARLES EMERY SUPERANNUATION FUND**

Client ref

EME101

File no 982 883 132

ABN 40 226 277 830

**16 Liabilities**

Borrowings for limited recourse borrowing arrangements	<input checked="" type="checkbox"/> V1	<input type="text"/>	} Borrowings	<input checked="" type="checkbox"/> V	<input type="text"/>
Permissible temporary borrowings	<input checked="" type="checkbox"/> V2	<input type="text"/>		<input checked="" type="checkbox"/> W	<input type="text" value="198158"/>
Other borrowings	<input checked="" type="checkbox"/> V3	<input type="text"/>		<input checked="" type="checkbox"/> X	<input type="text"/>
				<input checked="" type="checkbox"/> Y	<input type="text"/>
			<b>TOTAL LIABILITIES</b>	<input checked="" type="checkbox"/> Z	<input type="text" value="198158"/>

**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

**Sensitive** (when completed)

File no 982 883 132  
ABN 40 226 277 830

Client ref

**TAX AGENT'S DECLARATION:**

We declare that the Self-managed superannuation fund annual return 2021 has been prepared in accordance with information provided by the trustees, that the trustees have given us a declaration stating that the information provided to us is true and correct, and that the trustees have authorised us to lodge this annual return.

Tax agent's signature

Date

**Tax agent's contact details**

Title	<input type="text"/>
Family name and suffix	TAYLOR
Given and other names	ROBERT MARK
Tax agent's practice	STIRLING WARTON TAYLOR PTY LTD
Tax agent's phone	02 8236 7500
Reference number	EME101
Tax agent number	72517001

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

**Sensitive** (when completed)

**CHARLES EMERY SUPERANNUATION FUND**

Client ref

EME101

File no 982 883 132

ABN 40 226 277 830

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

	<b>Capital gain</b>	<b>Capital loss</b>
Units in unit trusts listed on an Australian securities exchange	<b>C</b> <input type="text"/>	<b>M</b> <input type="text" value="5686"/>
Amount of capital gains from a trust (including a managed fund)	<b>G</b> <input type="text" value="3663"/>	
<b>Total current year capital gains</b>	<b>J</b> <input type="text" value="3663"/>	

**2. Capital losses**

<b>Total current year capital losses</b>	<b>A</b> <input type="text" value="5686"/>
Total current year capital losses applied	<b>B</b> <input type="text" value="3663"/>
<b>Total capital losses applied</b>	<b>E</b> <input type="text" value="3663"/>

**3. Unapplied net capital losses carried forward**

Other net capital losses carried forward to later income years	<b>B</b> <input type="text" value="22814"/>
--	---

**6. Net capital gain**

Net capital gain	<b>A</b> <input type="text" value="0"/>
------------------	---

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



**Part A - Losses carried forward to the 2021-2022 income year -excludes film losses**

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

Year of loss

2020-2021

2019-2020

Total

<b>B</b>	4478
<b>C</b>	2186
<b>U</b>	6664

Transfer the amount at label U to the corresponding label on your tax return

**2 Net capital losses carried forward to later income years**

Year of loss

2020-2021

2019-2020

Total

<b>H</b>	2022
<b>I</b>	20792
<b>V</b>	22814

Transfer the amount at label V to the corresponding label on your tax return

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

**Sensitive** (when completed)

File no 982 883 132  
ABN 40 226 277 830

**Foreign Income Schedule**

**LIST OF TRANSACTIONS**

Type	Description	Gross Amount	Deductions	Net Amount	Foreign Tax Paid
Type G	General				Method: Actual
	Description: Dft - NETWEALTH MANAGED PORTFOLIO				
	AUD (Australia, Dollars)	129		129	45.90
<b>TOTALS SUMMARY</b>		129		129	45.90
(Includes any available prior year unutilised foreign tax).					

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

Trust Name NETWEALTH MANAGED PORTFOLIO  
 TFN  Trust Type Q

<b>Arm's length income</b>			
Unfranked Dividend	Franked Dividend	Franking Credit	Other Trust Income
		148.98	405
Capital gains	Indexed	Discount (net)	Other
		2433	14
Capital gains/losses on disposal of units in a Unit Trust	Indexed	Discount (net)	Other
	Loss		
	5686		
Foreign income	Income	Tax credit	Class
	129	45.90	G
			Deduction

**Subtotals**

<b>Arm's length income</b>			
Unfranked Dividend	Franked Dividend	Franking Credit	Other Trust Income
		148.98	405
Capital gains	Indexed	Discount (net)	Other
		2433	14
Foreign income	Income	Tax credit	Deduction
	129	45.90	
Capital gains/losses on disposal of units in a Unit Trust	Indexed	Discount (net)	Other
	Loss		
	5686		

Item: 1 Dft - NETWEALTH MANAGED PORTFOLIO

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
Dft - NETWEALTH MANAGED PORTFOLIO	5686					5686
Total:	5686					5686
Reduced Cost Base:						5686

Capital Gain/Loss

Consideration Received	
Reduced Cost Base	5686
Capital Loss	5686

Item: 0 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	20791					20791
Total:	20791					20791
Reduced Cost Base:						20791

Capital Gain/Loss

Consideration Received	
Reduced Cost Base	20791
Capital Loss	20791

Item: 1 Dft - NETWEALTH MANAGED PORTFOLIO

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

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Dft - NETWEALTH MANAGED PORTFOLIO			2433		N/A	
Total:			2433			

Capital Gain/Loss

Capital Gain						3650
Adjusted Discount Percentage		33.33%				1217
Reduced Discount Capital Gain						2433

Form F  
**CHARLES EMERY SUPERANNUATION FUND**  
File no 982 883 132  
ABN 40 226 277 830

**Capital Gains Schedules 2021**

Client ref EME101

Item: 2 Dft - NETWEALTH MANAGED PORTFOLIO

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

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Dft - NETWEALTH MANAGED PORTFOLIO			14			
Total:			14			
<u>Capital Gain/Loss</u>						
Capital Gain						<u>14</u>

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

Item Description	Acquired	Disposed	Consideration Received	Cost Base Amount	Type	Gain/Loss
<b>Other Assets</b>						
<b>A. SUMMARY</b>						
<b>1. Frozen/Other Capital Gains</b>						
Values from P&T distribution schedules - Category Z						
2 Dft - NETWEALTH MANAGED PORTFOLIO			14	0	C	14
						<u>14</u>
<b>2. Discount Capital Gains</b>						
Values from P&T distribution schedules - Category Z						
1 Dft - NETWEALTH MANAGED PORTFOLIO			2433		DS	3650
						<u>3650</u>
						<u>-1217</u>
						<u>2433</u>
<b>3. Current Year Capital Losses</b>						
Disposal of units from the distribution schedule - Category D						
1 Dft - NETWEALTH MANAGED PORTFOLIO				5686	C	-5686
						<u>-5686</u>
						<u>-5686</u>
<b>4. Prior Year/Losses Transferred In</b>						
a. Prior Year Capital Losses						
Units in unit trusts listed on an Australian Securities Exchange - Category U						
0 PRIOR YEAR LOSS				20791	C	-20791
						<u>-20791</u>

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
------------------	----------	----------	------------------------	-----------------------	-----------

**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		5686	20791	
1. Frozen/Other Capital Gains	14	14	0	0
2. Nominal Pre-discount Gains	3650	3650	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
<b>Total Remaining Capital Losses</b>		<b>2022</b>	<b>20791</b>	

**C. NET CAPITAL GAIN/LOSS CALCULATION**

Unapplied Current Year Losses	-2022
Unapplied Prior Year/Losses Transferred In	-20791
<b>Total Capital Losses Carried Forward</b>	<b>-22813</b>

**TOTAL NET CAPITAL GAIN SUMMARY**

Other Assets	-22813
Collectables	
Personal Use Assets	
<b>Total Net Capital Losses</b>	<b>-22813</b>

**Accumulated Losses To Carry Forward**

Other assets	22813
	22813 (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
<input type="text" value="558"/>	<input type="text" value="5036"/>	<input type="text" value="-4478"/>

**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: CHARLES EMERY SUPERANNUATION FUND

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

Signature

Date

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

We, STIRLING WARTON TAYLOR PTY LTD declare that:

- \* We have prepared this tax return in accordance with the information supplied by the partner, trustee, director or public officer
- \* We have received a declaration made by the entity that the information provided to us for the preparation of this tax return is true and correct, and
- \* We are 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 8236 7500	Client's reference	EME101
Agent's Contact Name	ROBERT MARK TAYLOR		
Agent's reference number	72517001		