Self-managed superannuation 2019 fund annual return

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 2019 (NAT 71287).

- The Self-managed superannuation fund annual return instructions 2019 (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 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 LET	TERS and print one character per box.
8 M I T H	87

Place |X| in ALL applicable boxes.

Section A: Fund information

Tax file number (TFN) 1

To assist processing, write the fund's TFN at the top of pages 3, 5, 7 and 9.

O 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.

B No

Yes

2 Name of self-managed superannuation fund (SMSF)

Australian business number (ABN) (if applicable) 3

4 **Current postal address**

State/territory Postcode

5	Annual return status		
	Is this an amendment to the SMSF's 2019 return?	A No Yes	

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

6	SMSF	auditor
•		additor

Auditor's	name
-	

i itie:	
Family	name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Su

Suburb/town					State/territory	Postcode
	Day	Month	Year			
Date audit was completed						
Was Part A of the audit report qua	alified?		B No	Yes		
Was Part B of the audit report qua	alified?		C No	Yes		
If the audit report was qualified, ha issues been rectified?	ive the rep	orted	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.

Fund's financial institution account details Α

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.

Financial institution account details for tax refunds В

This account is used for tax refunds. You can provide a tax agent account here.

BSB number Account name Account number

С **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.

1000%+'	\$'	MS
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Fund's tax file number (TFN)

8	Status of SMSF Australian superannuation fund A No Yes Fund benefit structure B Code Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? Ves Yes Ves Ves </th
9	Was the fund wound up during the income year? Day Month Year Have all tax lodgment and payment and payment obligations been met? No
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 \$.00 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 A 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.

Se	ction B: Income	•					
•	the retirement phase for the	entire year, there	e was no other i	income t	hat v	were supporting superannuation income s was assessable, and you have not realised lese at Section D: Income tax calculation s	d a deferred
11	Income Did you have a capi (CGT) event durir	tal gains tax ng the year? G	No Yes	\$1 20	0,00 17 a	otal capital loss or total capital gain is greate 00 or you elected to use the transitional CGT and the deferred notional gain has been reali ete and attach a <i>Capital gains tax (CGT) sch</i>	Γ relief in ised,
		u applied an nor rollover?	No Yes		ode		
			Net capital	l gain	\$	-00	
	Gross re	nt and other leasi	ng and hiring ind	come	3 \$	-00	
			Gross int	erest	;\$	-00	
		Forestry	managed invest scheme ind		(\$	-00	
	Gross foreign inc	come					Loss
D	1 \$	-90	Net foreign ind	come)\$	-00	
	Australian franking	credits from a Ne	ew Zealand com	pany	Ξ\$	-00	Number
			Transfers foreign f		= \$	-00	
		Gr	oss payments v ABN not qu		i \$	-00	
	Calculation of assessable Assessable employer c		Gross distrib	ution	I \$	-00	Loss
R	1\$	-00	*Unfranked divi	-	J \$	-00	
plu R t	Assessable personal co	ontributions • 90	*Franked divi	nount dend nount	(\$	-00	
plu	**No-TFN-quoted cor		*Dividend frai	nking	_ \$	-00	
R	3 \$ (an amount must be include	• 60 ed even if it is zero)	*Gross		1\$	-00	Code
les	s Transfer of liability to life company or PS		distribu	itions	••		1
R	6 \$	•00	Assess contribur (R1 pl plus R3 les	tions us R2	R \$	-00	
*Ne	Calculation of non-arm's let non-arm's length private co		Othering		5\$	-00	Code
	rs *Net non-arm's length trus 2 \$	st distributions • DQ	*Assessable ind due to change status of	d tax	Г\$	-00	
plu		ngth income	Net non-a length inc (subject to 45% ta (U1 plus U2 plu	x rate)	J \$	-00	
	*This is a mandatory label.		GROSS INC (Sum of labels A		/\$	-00	Loss
	*If an amount is entered at this label,	Exempt cur	rrent pension inc	come	1\$	-00	
	check the instructions to ensure the correct tax treatment has been applied.		SESSABLE ME (W less Y)	/\$		-00	Loss

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	A1 \$	-00	A2 \$	-00	
Interest expenses overseas	B1 \$	-00	B2 \$	-00	
Capital works expenditure	D1 \$	-00	D2 \$	-00	
Decline in value of depreciating assets	E1 \$	-00	E2 \$	-90	
– Insurance premiums members	F1 \$	-00	F2 \$	-00	
Death benefit increase	G1 \$	-00			
SMSF auditor fee	H1 \$	-00	H2 \$	-90	
Investment expenses	l1 \$	-00	12 \$	-00	
Management and administration expenses	J1 \$	-00	J2 \$	-00	
Forestry managed investment scheme expense	U1 \$	- DQ Co	U2 \$	- DQ	
Other amounts	L1 \$	-00	L2 \$	-00	
Tax losses deducted	M1 \$	-00			
	TOTAL DEDUCTIONS		TOTAL NON-DEDUCTIBLE	EXPENSES	
	N \$	-00	Y \$	-00	
	(Total A1 to M1)		(Total A2 to L2)		
	#TAXABLE INCOME OR LOSS	Los	S TOTAL SMSF EXPENSES		
	O \$	-00	Z \$	-00	
[#] This is a mandatory label.	(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)		(N plus Y)		

de

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.

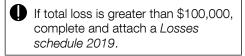
3 Calculation statement		• •		80
Please refer to the Self-managed superannuation fund annual return instructions	*Taxable incom *Tax on taxab incom	^{le} ⊤₁ ⊄	(an amount must be included even if it is zero)	-00
2019 on how to complete the calculation statement.	#Tax c no-TFN-quote	on ed J\$	(an amount must be included even if it is zero)	
	contributior	าร	(an amount must be included even if it is zero)	
	Gross ta	ax B \$		
			(T1 <i>plus</i> J)	
Foreign income tax offset				
Rebates and tax offsets		Non-re	fundable non-carry forward tax offsets	
C2\$		C \$		
			(C1 plus C2)	
		SUBTO	DTAL 1	
		T2 \$	(B less C – cannot be less than zero)	
Early stage venture capital	limited			
partnership tax offset				
D1\$				
Early stage venture capital tax offset carried forward f		Non-re	fundable carry forward tax offsets	
D2\$		D \$		
Early stage investor tax off	set		(D1 plus D2 plus D3 plus D4)	
D3\$				
Early stage investor tax off carried forward from previo		SUBTO	DTAL 2	
D4\$		ТЗ \$		
			(T2 less D – cannot be less than zero)	
Complying fund's franking	credits tax offset			
E1\$				
No-TFN tax offset				
National rental affordability s	cheme tax offset			
E3\$				
Exploration credit tax offset			lable tax offsets	
E4\$		Е\$		
			(E1 plus E2 plus E3 plus E4)	
	*TAX PAYABL	E T5 \$		
			(T3 less E – cannot be less than zero)	
			n 102AAM interest charge	
		C ¢		

G\$

		(T5 plus G less H less I less K plus L less M plus N)
	AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	
		N \$
		M \$ Supervisory levy adjustment for new funds
		Supervisory levy adjustment for wound up funds
		L \$
		Supervisory levy
		K\$
		PAYG instalments raised
	, , , , , , , , , , , , , , , , , , , ,	(unused amount from label E – an amount must be included even if it is zero)
	#Tax offset refunds (Remainder of refundable tax offsets)	
		(H1 plus H2 plus H3 plus H5 plus H6 plus H8)
H8 \$		Н\$
	Credit for foreign resident capital gains withholding amounts	Eligible credits
H6 \$		
	Credit for interest on no-TFN tax offset	
H5\$	payments from closely held trusts	
	Credit for TFN amounts withheld from	
Н3\$		
·	Credit for tax withheld – where ABN or TFN not quoted (non-individual)	
H2\$		
	Credit for tax withheld – foreign resident withholding (excluding capital gains)	
H1 \$		
	Credit for interest on early payments – amount of interest	

Section E: Losses

14 Losses



Tax losses carried forward
to later income yearsU \$•ØQNet capital losses carried
forward to later income yearsV \$•ØQ

Day

Date of birth

Month

Section F: Member information

MEMBER 1

Title:

Family name

First given name

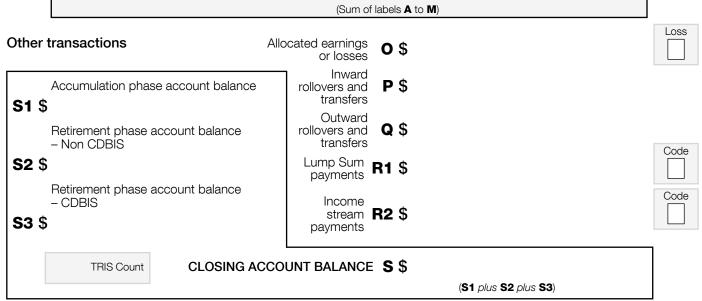
Other given names

Member's TFN

See the Privacy note in the Declaration.

Refer to instructions for completing these labels.	Proceeds from primary residence disposal H
Employer contributions	Receipt date Day Month Year
A \$	H1
ABN of principal employer	Assessable foreign superannuation fund amount
A1	I \$
Personal contributions	Non-assessable foreign superannuation fund amount
B \$	J \$
CGT small business retirement exemption	Transfer from reserve: assessable amount
C \$	К \$
CGT small business 15-year exemption amount	Transfer from reserve: non-assessable amount
D \$	L \$
Personal injury election	Contributions from non-complying funds
E \$	and previously non-complying funds
Spouse and child contributions	Т\$
F \$	Any other contributions
Other third party contributions	(including Super Co-contributions and Low Income Super Amounts)
G \$	M \$

TOTAL CONTRIBUTIONS N \$



- Accumulation phase value X1 \$
 - Retirement phase value X2 \$
- Outstanding limited recourse borrowing arrangement amount **Y**\$

Sensitive (when completed)

Day

Date of birth

Month

MEMBER 2

Title: Family name

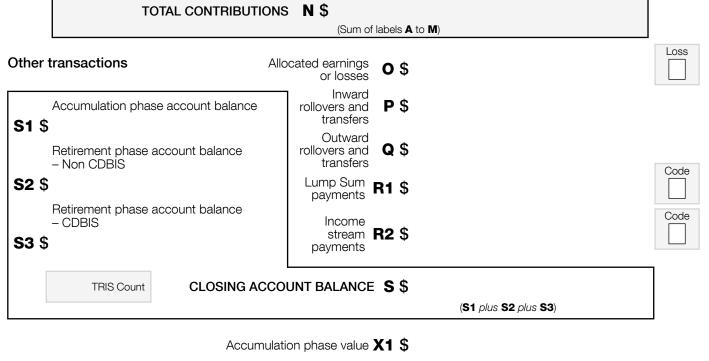
First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Refer to instructions for completing these labels.	Proceeds from primary residence disposal
Employer contributions	Receipt date Day Month Year
A \$	H1
ABN of principal employer	Assessable foreign superannuation fund amount
A1	I \$
Personal contributions	Non-assessable foreign superannuation fund amount
B \$	J \$
CGT small business retirement exemption	Transfer from reserve: assessable amount
C \$	К \$
CGT small business 15-year exemption amount	Transfer from reserve: non-assessable amount
D \$	L \$
Personal injury election	Contributions from non-complying funds
E \$	and previously non-complying funds
Spouse and child contributions	Т\$
F \$	Any other contributions (including Super Co-contributions and
Other third party contributions	Low Income Super Amounts)
G \$	M \$



Retirement phase value X2 \$

Outstanding limited recourse borrowing arrangement amount **Y**\$

Day

Date of birth

Month

MEMBER 3

Title: Family name

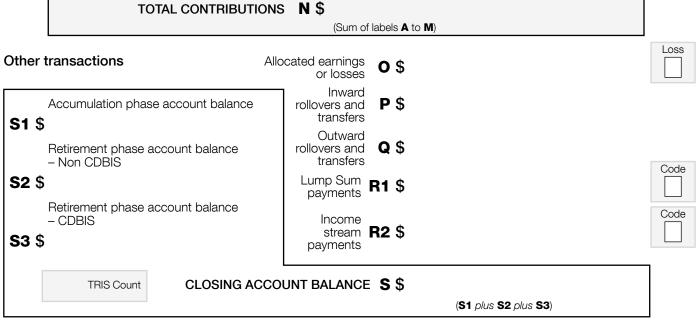
First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Refer to instructions for completing these labels.	Proceeds from primary residence disposal
Employer contributions	Receipt date Day Month Year
A \$	H1
ABN of principal employer	Assessable foreign superannuation fund amount
A1	I \$
Personal contributions	Non-assessable foreign superannuation fund amount
B \$	J \$
CGT small business retirement exemption	Transfer from reserve: assessable amount
C \$	К \$
CGT small business 15-year exemption amount	Transfer from reserve: non-assessable amount
D \$	L \$
Personal injury election	Contributions from non-complying funds
E \$	and previously non-complying funds
Spouse and child contributions	Т\$
F \$	Any other contributions (including Super Co-contributions and
Other third party contributions	Low Income Super Amounts)
G \$	M \$



- Accumulation phase value X1 \$
 - Retirement phase value X2 \$
- Outstanding limited recourse borrowing arrangement amount **Y**\$

Sensitive (when completed)

Day

Date of birth

Month

MEMBER 4

Title: Family name

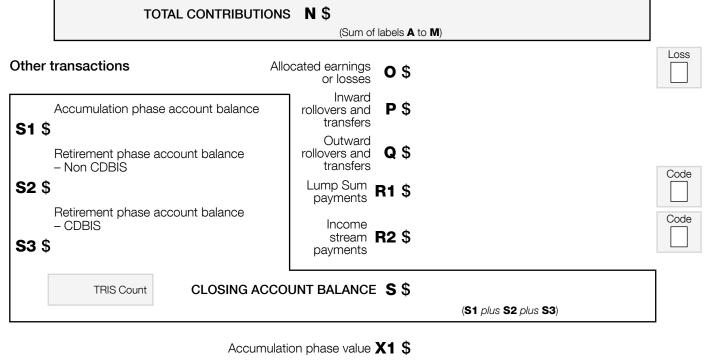
First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

ntributions	OPENING ACCOUNT BALA	NCE \$					
Refer to instructions f	or completing these labels.	Proceeds from primary residence disposal H					
Employer contributi	ons	Receipt date Day Month Year					
A \$		H1					
ABN of principal en	nployer	Assessable foreign superannuation fund amount					
A1		I \$					
Personal contribution	ons	Non-assessable foreign superannuation fund amount					
B \$		J \$					
CGT small business retirement exemption C \$		Transfer from reserve: assessable amount K					
D \$		L \$					
Personal injury elec	tion	Contributions from non-complying funds					
E \$		and previously non-complying funds					
Spouse and child c	ontributions	Т\$					
F \$		Any other contributions					
Other third party co	ntributions	(including Super Co-contributions and Low Income Super Amounts)					
G \$		M \$					



Retirement phase value X2 \$

Outstanding limited recourse borrowing arrangement amount **Y**\$

a	Australian managed investments	Listed trusts	Α	\$	-00
		Unlisted trusts	В	\$	-00
		Insurance policy	С	\$	-00
	Other	r managed investments	D	\$	-00
5b	Australian direct investments	Cash and term deposits	Ε	\$	-00
	Limited recourse borrowing arrangements	Debt securities	F	\$	-00
	Australian residential real property J1\$	Loans	G	\$	-00
	Australian non-residential real property	Listed shares	н	\$	-00
	J2 \$.00	Unlisted shares		\$	-00
	Overseas real property J3 \$ -00			T	
	+	Limited recourse orrowing arrangements	J	\$	-90
	J4 \$ ·00	Non-residential real property	Κ	\$	-00
	Overseas shares	Residential real property	L	\$	-00
	Other	Collectables and			-00
	J6 \$ ·00	personal use assets Other assets	_		-00
5c	Other investments	Crypto-Currency	N	\$	-00
5d	Overseas direct investments	Overseas shares	Ρ	\$	-00
	Overseas non-	residential real property	Q	\$	-00
	Overseas	residential real property	R	\$	-00
	Overseas	s managed investments	S	\$	-00
		Other overseas assets	т	\$	-00
	TOTAL AUSTRALIAN AND	OVERSEAS ASSETS	U	\$	-90-
	(Sum of labels			Ψ	ÿq
5e	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?	No Yes)		\$	-00
5f	financial institution?	No Yes			
	Did the members or related parties of the fund use personal guarantees or other security for the LRBA?	3 No Yes			

Fund's tax file number (TFN)

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements				
V1 \$	-00			
Permissible temporary borrowings				
V2 \$	-00			
Other borrowings	L			
V3 \$	-00	Borrowings	V	\$ -90
Total mer otal of all CLOSING ACCOUNT BAL		ng account balances m Sections F and G)	w	\$ ·00
		Reserve accounts	X	\$ -00
		Other liabilities	Y	\$ -00

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains	Н\$	-00
Total TOFA losses	I \$	-00

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 2018–19 income year, write 2019).	A
If revoking or varying a family trust election, print R for revoke or print V for variation, and complete and attach the <i>Family trust election, revocation or variation 2019.</i>	В
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	С

specified and complete an Interposed entity election or revocation 2019 for each election.

If revoking an interposed entity election, print **R**, and complete D and attach the Interposed entity election or revocation 2019.

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**

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 (If required) 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 of	contact details:	Date			
Title:					
Family name					
First given name	Other given names				
Phone number					
Email address					
Non-individual trustee name (if applie	cable)				
ABN of non-individual trustee					
Time ta	aken to prepare and complete this annual return	ŀ	Hrs		
The Commissioner of Taxation, a provide on this annual return to r	as Registrar of the Australian Business Register, may us maintain the integrity of the register. For further informat	se the ABI tion, refer t	N and b to the ir	ousiness details nstructions.	, which you
provided by the trustees, that the trustees have a	: erannuation fund annual return 2019 has been prepa stees have given me a declaration stating that the in uthorised me to lodge this annual return.				
Tax agent's signature					
		Date	Day	Month	Year
Tax agent's contact details					
Title:					
Family name					
First given name	Other given names				
Tax agent's practice					
Tax agent's phone number	Reference number		Tax ac	ient number	

Postal address for annual returns: Australian Taxation Office, GPO Box 9845, IN YOUR CAPITAL CITY