

# Self-managed superannuation fund annual return 2021

## 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 2021* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2021* (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 LETTERS and print one character per box.

S M I T H 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 and 9.

- ❗ 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)**

NAN'S RETIREMENT SMSF

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

4 **Current postal address**

11 Karadong Street

Suburb/town

WATTLE GROVE

State/territory

WA

Postcode

6107

5 **Annual return status**

Is this an amendment to the SMSF's 2021 return?

A No ☒ Yes ☐

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

B No ☐ Yes ☒

Tax File Number Provided**6 SMSF auditor**

Auditor's name

Title: Mr ☒ Mrs ☐ Miss ☐ Ms ☐ Other 

Family name

William Boys

First given name

Anthony

Other given names

SMSF Auditor Number

100014140

Auditor's phone number

0410 712 708

Postal address

SUPER AUDITSPO Box 3376

Suburb/town

RUNDLE MALL

State/territory

SA

Postcode

5000Date audit was completed **A** Day 13 / Month 11 / Year 2021

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

182512

Fund account number

000968480053

Fund account name

NAN'S RETIREMENT SMSFI 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 Provided**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 / YearHave 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.

Tax File Number **Provided**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 2021*.

Have you applied an exemption or rollover?

**M** No ☐ Yes ☐

Code  
☐

Net capital gain **A** \$

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

Gross interest **C** \$

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

<b>D1</b> \$ <input type="text"/>	Gross foreign income	Net foreign income <b>D</b> \$ <input type="text"/>	Loss <input type="checkbox"/>
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Australian franking credits from a New Zealand company **E** \$

Transfers from foreign funds **F** \$

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

Gross distribution from partnerships **I** \$

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

\*Franked dividend amount **K** \$

\*Dividend franking credit **L** \$

\*Gross trust distributions **M** \$

<b>Calculation of assessable contributions</b>	
Assessable employer contributions	
<b>R1</b> \$ <input type="text"/>	
plus	Assessable personal contributions
<b>R2</b> \$ <input type="text"/>	
plus	**No-TFN-quoted contributions
<b>R3</b> \$ <input type="text"/>	(an amount must be included even if it is zero)
less	Transfer of liability to life insurance company or PST
<b>R6</b> \$ <input type="text"/>	

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

<b>Calculation of non-arm's length income</b>	
*Net non-arm's length private company dividends	
<b>U1</b> \$ <input type="text"/>	
plus	*Net non-arm's length trust distributions
<b>U2</b> \$ <input type="text"/>	
plus	*Net other non-arm's length income
<b>U3</b> \$ <input type="text"/>	

\*Other income **S** \$

\*Assessable income due to changed tax status of fund **T** \$

**Net non-arm's length income**  
(subject to 45% tax rate)  
(**U1** plus **U2** plus **U3**) **U** \$

#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** \$

Exempt current pension income **Y** \$

**TOTAL ASSESSABLE INCOME** (**W** less **Y**) **V** \$

Tax File Number **Provided****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> \$		<b>A2</b> \$
Interest expenses overseas	<b>B1</b> \$		<b>B2</b> \$
Capital works expenditure	<b>D1</b> \$		<b>D2</b> \$
Decline in value of depreciating assets	<b>E1</b> \$		<b>E2</b> \$
Insurance premiums – members	<b>F1</b> \$		<b>F2</b> \$
SMSF auditor fee	<b>H1</b> \$		<b>H2</b> \$
Investment expenses	<b>I1</b> \$		<b>I2</b> \$
Management and administration expenses	<b>J1</b> \$		<b>J2</b> \$
Forestry managed investment scheme expense	<b>U1</b> \$		<b>U2</b> \$
Other amounts	<b>L1</b> \$	Code <input type="checkbox"/>	<b>L2</b> \$ 10,000 Code <input type="checkbox"/>
Tax losses deducted	<b>M1</b> \$		

<b>TOTAL DEDUCTIONS</b>
<b>N</b> \$
(Total <b>A1</b> to <b>M1</b> )

<b>TOTAL NON-DEDUCTIBLE EXPENSES</b>
<b>Y</b> \$ 10,000
(Total <b>A2</b> to <b>L2</b> )

<b>#TAXABLE INCOME OR LOSS</b>	Loss <input type="checkbox"/>
<b>O</b> \$ 0	
(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)	

<b>TOTAL SMSF EXPENSES</b>
<b>Z</b> \$ 10,000
( <b>N</b> plus <b>Y</b> )

#This is a mandatory label.

Tax File Number **Provided****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 2021* on how to complete the calculation statement.

#Taxable income **A** \$   
*(an amount must be included even if it is zero)*

#Tax on taxable income **T1** \$   
*(an amount must be included even if it is zero)*

#Tax on no-TFN-quoted contributions **J** \$   
*(an amount must be included even if it is zero)*

Gross tax **B** \$   
*(T1 plus J)*

Foreign income tax offset  
**C1** \$

Rebates and tax offsets  
**C2** \$

Non-refundable non-carry forward tax offsets  
**C** \$   
*(C1 plus C2)*

**SUBTOTAL 1**

**T2** \$   
*(B less C – cannot be less than zero)*

Early stage venture capital limited partnership tax offset  
**D1** \$

Early stage venture capital limited partnership tax offset carried forward from previous year  
**D2** \$

Early stage investor tax offset  
**D3** \$

Early stage investor tax offset carried forward from previous year  
**D4** \$

Non-refundable carry forward tax offsets  
**D** \$   
*(D1 plus D2 plus D3 plus D4)*

**SUBTOTAL 2**

**T3** \$   
*(T2 less D – cannot be less than zero)*

Complying fund's franking credits tax offset  
**E1** \$

No-TFN tax offset  
**E2** \$

National rental affordability scheme tax offset  
**E3** \$

Exploration credit tax offset  
**E4** \$

Refundable tax offsets  
**E** \$   
*(E1 plus E2 plus E3 plus E4)*

#TAX PAYABLE **T5** \$   
*(T3 less E – cannot be less than zero)*

**Section 102AAM interest charge**

**G** \$

Tax File Number Provided

<b>H1</b>	\$	<div style="border: 1px solid black; height: 20px;"></div>	Credit for interest on early payments – amount of interest
<b>H2</b>	\$	<div style="border: 1px solid black; height: 20px;"></div>	Credit for tax withheld – foreign resident withholding (excluding capital gains)
<b>H3</b>	\$	<div style="border: 1px solid black; height: 20px;"></div>	Credit for tax withheld – where ABN or TFN not quoted (non-individual)
<b>H5</b>	\$	<div style="border: 1px solid black; height: 20px; display: flex; justify-content: space-between;"><div></div><div>0.00</div></div>	Credit for TFN amounts withheld from payments from closely held trusts
<b>H6</b>	\$	<div style="border: 1px solid black; height: 20px;"></div>	Credit for interest on no-TFN tax offset
<b>H8</b>	\$	<div style="border: 1px solid black; height: 20px; display: flex; justify-content: space-between;"><div></div><div>0.00</div></div>	Credit for foreign resident capital gains withholding amounts
<b>Eligible credits</b> <b>H</b> \$ <div style="border: 1px solid black; width: 200px; height: 20px; display: inline-block;"></div> <i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>			

<b>#Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I</b>	\$	<div style="border: 1px solid black; width: 150px; height: 20px; display: flex; justify-content: space-between;"><div></div><div>0.00</div></div> <i>(unused amount from label E – an amount must be included even if it is zero)</i>
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PAYG instalments raised

**K** \$ 

Supervisory levy

**L** \$ 

259.00

Supervisory levy adjustment for wound up funds

**M** \$ 

Supervisory levy adjustment for new funds

**N** \$ 

259.00

<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>	\$	<div style="border: 1px solid black; width: 150px; height: 20px; display: flex; justify-content: space-between;"><div></div><div>518.00</div></div> <i>(T5 plus G less H less I less K plus L less M plus N)</i>
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#This is a mandatory label.

## Section E: Losses

### 14 Losses

**!** If total loss is greater than \$100,000, complete and attach a *Losses schedule 2021*.

Tax losses carried forward to later income years	<b>U</b>	\$	<div style="border: 1px solid black; width: 150px; height: 20px; display: inline-block;"></div>
Net capital losses carried forward to later income years	<b>V</b>	\$	<div style="border: 1px solid black; width: 150px; height: 20px; display: inline-block;"></div>

Tax File Number **Provided**Section F: **Member information****MEMBER 1**Title: Mr ☐ Mrs ☒ Miss ☐ Ms ☐ Other 

Family name

**De kort**

First given name

**Jennifer Carol**

Other given names

Member's TFN

See the Privacy note in the Declaration.

**Provided**

Date of birth

**Provided****Contributions**OPENING ACCOUNT BALANCE \$ **!** 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** \$ 

Receipt date

Day

Month

Year

**H1**  /  / 

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**Allocated earnings  
or losses**O** \$

10,000.00

Loss  
**L**Inward  
rollovers and  
transfers**P** \$

92,000.00

Outward  
rollovers and  
transfers**Q** \$ Lump Sum  
payments**R1** \$ Code  
Income  
stream  
payments**R2** \$ Code  

Accumulation phase account balance

**S1** \$

82,000.00

Retirement phase account balance  
– Non CDBIS**S2** \$

0.00

Retirement phase account balance  
– CDBIS**S3** \$

0.00

**0**

TRIS Count

**CLOSING ACCOUNT BALANCE S** \$

82,000.00

(**S1** plus **S2** plus **S3**)Accumulation phase value **X1** \$ Retirement phase value **X2** \$ Outstanding limited recourse  
borrowing arrangement amount **Y** \$



Tax File Number **Provided****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** \$  7,000**Limited recourse borrowing arrangements**

Australian residential real property

**J1** \$ 

Australian non-residential real property

**J2** \$ 

Overseas real property

**J3** \$ 

Australian shares

**J4** \$ 

Overseas shares

**J5** \$ 

Other

**J6** \$ 

Property count

**J7** Debt securities **F** \$ Loans **G** \$ Listed shares **H** \$ Unlisted shares **I** \$ Limited recourse borrowing arrangements **J** \$ Non-residential real property **K** \$ Residential real property **L** \$ Collectables and personal use assets **M** \$ Other assets **O** \$  75,000**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** \$  82,000  
(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 ☐\$

Tax File Number Provided**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> \$ <span style="border: 1px solid black; display: inline-block; width: 150px; height: 1.2em; vertical-align: middle;"></span>							
Permissible temporary borrowings <b>V2</b> \$ <span style="border: 1px solid black; display: inline-block; width: 150px; height: 1.2em; vertical-align: middle;"></span>							
Other borrowings <b>V3</b> \$ <span style="border: 1px solid black; display: inline-block; width: 150px; height: 1.2em; vertical-align: middle;"></span>							
Borrowings				<b>V</b>	\$	<span style="border: 1px solid black; display: inline-block; width: 180px; height: 1.2em; vertical-align: middle;"></span>	
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)					<b>W</b>	\$	<span style="border: 1px solid black; display: inline-block; width: 180px; height: 1.2em; vertical-align: middle; text-align: right;">82,000</span>
Reserve accounts					<b>X</b>	\$	<span style="border: 1px solid black; display: inline-block; width: 180px; height: 1.2em; vertical-align: middle;"></span>
Other liabilities					<b>Y</b>	\$	<span style="border: 1px solid black; display: inline-block; width: 180px; height: 1.2em; vertical-align: middle;"></span>
<b>TOTAL LIABILITIES</b>					<b>Z</b>	\$	<span style="border: 1px solid black; display: inline-block; width: 180px; height: 1.2em; vertical-align: middle; text-align: right;">82,000</span>

**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 2020–21 income year, write **2021**).

**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 2021*.

**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 2021* for each election.

**C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2021*.

**D**

Tax File Number **Provided****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](https://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
13	11	2021

**Preferred trustee or director contact details:**

Title: Mr ☐ Mrs ☒ Miss ☐ Ms ☐ Other

Family name

De kort

First given name

Jennifer Carol

Other given names

Phone number 0409882271

Email address

dekort1@iinet.net.au

Non-individual trustee name (if applicable)

NAN'S RETIREMENT SMSF PTY LTD

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 2021* 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
13	11	2021

**Tax agent's contact details**

Title: Mr ☒ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

Singla

First given name

Pankaj

Other given names

Rakesh

Tax agent's practice

Singla, Pankaj

Tax agent's phone number

0861540992

Reference number

NAN'SRET3148

Tax agent number

25928231

# Capital gains tax (CGT) schedule

# 202%

## 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 202F* 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**

NAN'S RETIREMENT SMSF

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

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

Tax File Number Provided**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

Provided

**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** \$

Tax File Number Provided

## Taxpayer's declaration

**!** If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

### Important

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### 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

Jennifer Carol De kort

Daytime contact number (include area code)

0409882271

## Losses schedule

# 202%

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 202F tax return. Superannuation funds should complete and attach this schedule to their 202F 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 202F*, 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

NAN'S RETIREMENT SMSF

Australian business number

60114411368

### Part A – Losses carried forward to the 202%-2& income year – excludes film losses

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

Year of loss	
2006–2F	<b>B</b> <input type="text"/>
201J–06	<b>C</b> <input type="text"/>
201i–1J	<b>D</b> <input type="text"/>
201Ī–1i	<b>E</b> <input type="text"/>
201Î–1î	<b>F</b> <input type="text"/>
201Í–1î 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	
2020–21	<b>H</b> <input type="text"/>
2019–20	<b>I</b> <input type="text"/>
201i–19	<b>J</b> <input type="text"/>
201Ī–1i	<b>K</b> <input type="text"/>
201Î–1î	<b>L</b> <input type="text"/>
201Í–1î 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.



Tax File Number Provided**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 2020–21 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 2020–21 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		<b>A</b>	Yes	No
2020–21		<b>A</b>	<input type="checkbox"/>	<input type="checkbox"/>
2019–20		<b>B</b>	<input type="checkbox"/>	<input type="checkbox"/>
2018–19		<b>C</b>	<input type="checkbox"/>	<input type="checkbox"/>
2017–18		<b>D</b>	<input type="checkbox"/>	<input type="checkbox"/>
2016–17		<b>E</b>	<input type="checkbox"/>	<input type="checkbox"/>
2015–16 and earlier income years		<b>F</b>	<input type="checkbox"/>	<input type="checkbox"/>

**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.

Tax File Number Provided

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**Important**

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**Taxpayer's declaration**

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

Signature

Date 

Day		/	Month		/	Year	
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Contact person

Jennifer Carol De kort

Daytime contact number (include area code)

0409882271

SCHEDULE

A

# Other Attachments Schedule

2021

Tax file No Provided

Taxpayer name NAN'S RETIREMENT SMSF

Signature.....

**SENSITIVE (when completed)**

\*\*\*\*\*NOTE\*\*\*\*\*  
THIS SCHEDULE CANNOT BE LODGED WITH THE ATO AS A PAPER REPRESENTATION OF THE SCHEDULE.  
FOR PAPER LODGEMENT PLEASE USE THE PRE PRINTED FORMAT ISSUED BY THE ATO.  
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