

**PART A** This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

**Privacy** The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

Taxation law authorises the ATO to collect information and disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For information about privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

**The Australian Business Register**  
 The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this tax return to maintain the integrity of the register.

Please refer to the privacy statement on the Australian Business Register (ABR) website ([www.abr.gov.au](http://www.abr.gov.au)) for further information - it outlines our commitment to safeguarding your details.

**Electronic funds transfer - direct debit**  
 Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.


Tax file number: **847 777 660** Year: **2018**

Name of partnership, trust, fund or entity: **Stewart Retirement Fund**

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.

**Declaration:** I declare that:  
 - the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct, and  
 - the agent is authorised to lodge this tax return.

Signature of partner, trustee or director:  Date: **2 11 2018**

**PART B** 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 lodgment channel.

The 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.

Agent's reference number: **Stewart Nominees WA Pty Ltd**

Account Name: **Stewart Nominees WA Pty Ltd**

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

Signature:  Date: **2 11 2018**

**Accountant Copy**

**Self-managed superannuation fund annual return 2018**

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 2018 (NAT 71287).

The Self-managed superannuation fund annual return instructions 2018 (NAT 71609) (the instructions) can assist you to complete this annual return.

**Section A: Fund information**

1 Tax file number (TFN) **847 777 660**  
 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) **Stewart Retirement Fund**

3 Australian business number (ABN) **16 425 743 554**

4 Current postal address **24 Grevillea Crescent  
 Swan View WA 6056**

5 Annual return status **AN**  
 Is this an amendment to the SMSF's 2018 return?  A  N  
 Is this the first required return for a newly registered SMSF?  B  N

6 SMSF auditor Auditor's name **Mr SA LMORI**  
 Title **Mr**  
 Family name **SA LMORI**  
 First given name **Luke**  
 Other given names  
 SMSF Auditor Number **100 036 539**  
 Auditor's phone number **04 07131686**  
 Use Agent address details?  N  Y  
 Postal address **PO Box 436  
 LAUNCESTON TAS 7250**

Date audit was completed **A**  
 Was Part B of the audit report qualified?  B  C  
 If the audit report was qualified, have the reported compliance issues been resolved?  C  B

**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 Financial institution details for super payments and tax refunds**  
You must provide the financial institution details of your fund's nominated super account. If you would like your fund's tax refunds paid to a different account, you can provide additional financial institution details at B.

Fund BSB number  Fund account number   
 Fund account name (for example, J&Q Citizen ATF J&Q Family SF)

**B Financial institution details for tax refunds only**  
If you would like your fund's tax refunds paid to a different account, provide additional financial institution details. Tax refunds cannot be paid to a trustee's personal account. (See relevant instructions.)

Fund BSB number  Account number   
 Fund account name (for example, J&Q Citizen ATF J&Q Family SF)

**C Electronic service address alias**  
We will use your electronic service address alias to communicate with your fund about ATO super payments.

**8 Status of SMSF** Australian superannuation fund  **A**  **Y** Fund benefit structure  **B**  **A**  **Code**

Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Contribution?  **C**  **Y**

**9 Was the fund wound up during the income year?** Day Month Year

If yes, provide the date on which fund was wound up    Have all tax lodgment obligations been met?

**10 Exempt current pension income** Did the fund pay retirement phase superannuation income stream benefits to one or more members  **Y**  **N** Print Yes/yes or N for no.

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

If No, Go to Section B: Income

If Yes, Exempt current pension income amount  **A**

Which method did you use to calculate your exempt current pension income? Segregated assets method  **B**  **X**

Unsegregated assets method  **C**

Was an actuarial certificate obtained?  **D**  **Y** Print Yes/yes

Did the fund have any other income that was assessable?  **E**  **Y**  **N** Print Yes/yes or N for no. If Yes, go to Section B: Income

Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. If No - 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.

Sensitive (when completed)

**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 non-qualifying 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**  **Y**  **N** Print Yes/yes or N for no.  
 Have you applied an exemption or rollover?  **M**  **N** Print Yes/yes or N for no. Code

Net capital gain  **A**

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

Gross interest  **C**

Forestry managed investment scheme income  **X**

Net foreign income  **D**

Gross foreign income  **D1**

Australian franking credits from a New Zealand company  **E**

Transfers from foreign funds  **F**  **N** Number

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**  **P** Code

**Calculation of assessable contributions**  
 Assessable employer contributions  **R1**  
 plus Assessable personal contributions  **R2**  
 plus No-TFN-quoted contributions  **R3**  
 (an amount must be included even if it is zero) less Transfer of liability to life insurance company or PST  **R6**

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

**Calculation of non-arm's length income**

Net non-arm's length private company dividends  **U1**

Net non-arm's length trust distributions  **U2**

Net other non-arm's length income  **U3**

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

GROSS INCOME (Sum of labels A to U)  **W**

Exempt current pension income  **Y**

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

\*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.

Sensitive (when completed)

**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	
A1	Interest expenses within Australia	A2	
B1	Interest expenses overseas	B2	
D1	Capital works expenditure	D2	
E1	Decline in value of depreciating assets	E2	
F1	Insurance premiums - members	F2	
G1	Death benefit increase		
H1	SMSF auditor fee	H2	528
I1	Investment expenses	I2	
J1	Management and administration expenses	J2	2,953
U1	Foresty managed investment scheme expense	U2	
L1	Other amounts	L2	
M1	Tax losses deducted		

<b>TOTAL DEDUCTIONS</b>	<b>N</b>	1,061	<b>TOTAL NON-DEDUCTIBLE EXPENSES</b>	<b>Y</b>	3,481
(Total A1 to M1)			(Total A2 to L2)		
<b>#TAXABLE INCOME OR LOSS</b>	<b>O</b>	26,741	<b>TOTAL SMSF EXPENSES</b>	<b>Z</b>	4,542
<b>(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)</b>			(N plus Y)		

**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.

**13 Calculation statement**  
 Please refer to the Self-managed superannuation fund annual return instructions 2018 on how to complete the calculation statement.

<b>#Taxable income</b>	<b>A</b>	26,741
(an amount must be included even if it is zero)		
<b>#Tax on taxable income</b>	<b>T1</b>	4,011.19
(an amount must be included even if it is zero)		
<b>#Tax on non-TFN-quoted contributors</b>	<b>J</b>	0.00
(an amount must be included even if it is zero)		
<b>Gross tax</b>	<b>B</b>	4,011.19
(T1 plus J)		

<b>C1</b>	Foreign income tax offset	0.68
<b>C2</b>	Reliefs and tax offsets	
<b>C</b>	<b>Non-refundable non-carry forward tax offsets</b>	0.68
	(C1 plus C2)	
<b>SUBTOTAL 1</b>	<b>T2</b>	4,010.51
(B less C - cannot be less than zero)		

<b>D1</b>	Early stage venture capital limited partnership tax offset	
<b>D2</b>	Early stage venture capital limited partnership tax offset carried forward from previous year	
<b>D3</b>	Early stage investor tax offset	
<b>D4</b>	Early stage investor tax offset carried forward from previous year	
<b>D</b>	<b>Non-refundable carry forward tax offsets</b>	0.00
	(D1 plus D2 plus D3 plus D4)	
<b>SUBTOTAL 2</b>	<b>T3</b>	4,010.51
(T2 less D - cannot be less than zero)		

<b>E1</b>	Complying fund's franking credits tax offset	3,299.04
<b>E2</b>	Non-TFN tax offset	1,383.00
<b>E3</b>	National rental affordability scheme tax offset	
<b>E4</b>	Expatriation credit tax offset	
<b>E</b>	<b>Refundable tax offsets</b>	4,682.04
	(E1 plus E2 plus E3 plus E4)	

<b>#TAX PAYABLE</b>	<b>T5</b>	0.00
(T3 less E - cannot be less than zero)		

**Section 102AA1 Interest charge**  
**G**

Credit for interest on early payments - amount of interest **H1**

Credit for tax withheld - foreign resident withholding (excluding capital gains) **H2**

Credit for tax withheld - where ABN or TFN not quoted (non-individual) **H3**

Credit for TFN amounts withheld from payments from closely held trusts **H5**

Credit for interest on no-TFN tax offset **H6**

Credit for foreign resident capital gains withholding amounts **H8**

Eligible credits **H** 0.00  
(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

#Tax offset refunds (Unused amount from label E - an amount must be included even if it is zero) **F** 671.53

PAYG instalments raised **K**

Supervisory Levy **L** 259.00

Supervisory levy adjustment for wound up funds **M**

Supervisory levy adjustment for new funds **N**

Total amount of tax refundable **S** 412.53  
(T5 plus G less H less K plus L plus N)

#This is a mandatory label.

**Section E: Losses**

14 Losses

If total loss is greater than \$100,000, complete and attach a losses schedule 2018.

Net capital losses brought forward from prior years 237,492

Net capital losses carried forward to later income years 262,746

Collectables 0

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

Net capital losses carried forward to later income years **V** 262,746

**SMSF Form 2018** Stewart Retirement Fund TFN: 847 777 660 Page 7 of 15

**Section F / Section G: Member Information**

In Section F / G report all current members in the fund as 30 June. Use Section F / G to report any former members or deceased members who held an interest in the fund at any time during the income year.

See the Privacy note in the Declaration.

Title **Mix** Member's TFN 620 283 911 Member Number **1**

Family name **Stewart** First given name **Iain** Account status  Case

Other given names **Gordon**

Date of birth **29/05/1947** If deceased, date of death

**Contributions**

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE 433,570.71

Employer contributions **A** 3,748.94

ABN of principal employer **A1**

Personal contributions **B** 119,999.00

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**

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 Contributions) **M**

**Other transactions**

Accumulation phase account balance **S1**

Retirement phase account balance - Non-CDBIS **S2**

Retirement phase account balance - CDBIS **S3**

TRIS Count

Allocated earnings or losses **O** 5,236.74

Inward rollovers and transfers **P**

Outward rollovers and transfers **Q**

Lump Sum payment **R1**

Income stream payment **R2** 21,000.00

CLOSING ACCOUNT BALANCE **S** 531,081.91  
S1 plus S2 plus S3

Accumulation phase value **X1**

Retirement phase value **X2**

Sensitive (when completed)

Sensitive (when completed)

**Section H: Assets and liabilities**

**15 ASSETS**

**15a Australian managed investments**

Listed trusts	<b>A</b>	
Unlisted trusts	<b>B</b>	
Insurance policy	<b>C</b>	
Other managed investments	<b>D</b>	

**15b Australian direct investments**

Cash and term deposits	<b>E</b>	45,760
Debt securities	<b>F</b>	
Loans	<b>G</b>	
Listed shares	<b>H</b>	482,712
Unlisted shares	<b>I</b>	
Unlimited recourse borrowing arrangements	<b>J</b>	0

<b>J1</b> Australian residential real property	
<b>J2</b> Overseas real property	
<b>J3</b> Australian shares	
<b>J4</b> Overseas shares	
<b>J5</b> Other	
<b>J6</b>	

Overseas shares	<b>P</b>	
Overseas non-residential real property	<b>Q</b>	
Overseas residential real property	<b>R</b>	
Overseas managed investments	<b>S</b>	
Other overseas assets	<b>T</b>	
<b>TOTAL AUSTRALIAN AND OVERSEAS ASSETS</b> (Sum of labels A to T)	<b>U</b>	531,081

**15d 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

**15e Limited recourse borrowing arrangements**

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?  **A** Print Y for yes or N for no.

Did the members or related parties of the fund use personal guarantees or other security for the LRBA?  **B** Print Y for yes or N for no.

Sensitive (when completed)

**Section I: Taxation of financial arrangements**

**16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements	<b>V1</b>	
Permissible leveraged borrowings	<b>V2</b>	
Other borrowings	<b>V3</b>	
Borrowings	<b>V</b>	

Total member closing account balances from Sections F and G	<b>W</b>	531,081
Reserve accounts	<b>X</b>	
Other liabilities	<b>Y</b>	
<b>TOTAL LIABILITIES</b>	<b>Z</b>	531,081

**Section I: Taxation of financial arrangements**

**17 Taxation of financial arrangements (TOFA)**

Total TOFA gains	<b>H</b>	
Total TOFA losses	<b>I</b>	

**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 2017-18 income year, write 2018).  
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 2018.  **A**

**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 2018 for each election. If revoking an interposed entity election, print R, and complete and attach the interposed entity election or revocation 2018.  **C**

**D**

Sensitive (when completed)

**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**

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**TRUSTEES OR DIRECTORS 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 returns to the nominated bank account (if applicable).

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

Date  Day Month Year

**Preferred trustee or director contact details:**

Title

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return

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 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  Day Month Year

Title

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Tax agent number

Reference number

Sensitive (when completed)

**Losses schedule**

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2018 tax return. Superannuation funds should complete and attach this schedule to their 2018 tax return.

**2018**

Refer to *Losses schedule instructions 2018*, available on our website [www.ato.gov.au](http://www.ato.gov.au) for instructions on how to complete this schedule.

Tax file number (TFN)

Name of entity

Australian business number (ABN)

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

Year of loss	H	I	J	K	L	M	2012-13 and earlier income years	Total
2017-18	<input type="text" value="25,254"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2016-17	<input type="text" value="46,420"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2015-16	<input type="text" value="35,570"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2014-15	<input type="text" value="72,581"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2013-14	<input type="text" value="29,606"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2012-13 and earlier income years	<input type="text" value="53,315"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Total</b>	<input type="text" value="262,746"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

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**Taxpayer's declaration**

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

Signature

Date

Contact person

Daytime contact number

Area code

Number

Sensitive (when completed)

# Capital gains tax (CGT) schedule

## 2018

Use in conjunction with company, trust, fund or self-managed superannuation fund annual return. For instructions on how to complete this schedule refer to the publication Guide to capital gains tax.

Tax file number (TFN) 847 777 660

Taxpayer's name Stewart Retirement Fund

Australian Business Number (ABN) 16 425 743 554

### 1 Current year capital gains and capital losses

Capital gain		Capital loss	
A \$		K \$	25,254
B \$		L \$	
C \$		M \$	
D \$		N \$	
E \$		O \$	
F \$		P \$	
G \$		Q \$	
H \$		R \$	
I \$			
J \$	0		

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

### 2 Capital losses

A \$	25,254
B \$	0
C \$	0
D \$	
E \$	

Add amounts at B, C and D.

### 3 Unapplied net capital losses carried forward

A \$	0
B \$	262,746

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 \$	0
------	---

Sensitive (when completed)

### 6 Net capital gain

Net capital gain

A \$	0
------	---

13 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.

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

Signature

Date

2 11 2018

Contact person

Daytime contact number (include area code)

Sensitive (when completed)

Net Capital Gains - manual entry	
Description	
Net Losses - Ledger	S 25,254 / E

	Indexation	Discountable	Other
Shares - Aust (S)	-	-	-
Shares - Other (X)	-	-	-
Units in Unit Trusts - Australia (U)	-	-	-
Units in Unit Trusts - Other (Y)	-	-	-
Real Estate - Australia (R)	-	-	-
Real Estate - Other (Z)	-	-	-
Capital gains from Trusts (T)	-	-	-
Collectables (C)	-	-	-
Other (O)	-	-	-
Previously Deferred (D)	-	-	-

**2018 Current year capital Losses (CYCL) from CGT Assets/Events**

Shares - Aust (S)	25,254
Shares - Other (X)	-
Units in Unit Trusts - Australia (U)	-
Units in Unit Trusts - Other (Y)	-
Real Estate - Australia (R)	-
Real Estate - Other (Z)	-
Capital gains from Trusts (T)	-
Collectables (C)	-
Other (O)	-
Previously Deferred (D)	-

**Applying capital losses against current year capital gains**

	Indexation	Discountable	Other
Current year capital losses applied	-	-	-
Prior year capital losses applied	-	-	-

**Current year capital gains (CYCG) after applying capital losses**

	Indexation	Discountable	Other
Totals	-	-	-

**2018 Capital Gains Tax Worksheet - Summary Listing**

Asset Description	Indexation	Discountable	Other	Loss	Net Cap Gain
Net Losses - Ledger	S	(25,254)	-	-	-

**Capital losses summary**

	Collectables	Other
Losses brought forward from prior years	237,492	-
Current year losses	25,254	-
Losses applied	-	-
Losses carried forward to next year	262,746	-



**PART A** Electronic Lodgment Declaration (Form 1)

This declaration is to be completed where a taxpayer elects to use 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.

The ATO is authorised by the Taxation Administration Act 1953 to request your tax file number (TFN). We will use your TFN to identify you in our records. It is not an offence not to provide your TFN. However, you cannot lodge your income tax form electronically if you do not quote your TFN. Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy go to [aio.gov.au/privacy](http://aio.gov.au/privacy). **Electronic funds transfer - direct debit** Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

Tax file number **620 283 911** Year **2018**  
Name **Mr Ian Gordon Stewart**

**Declaration**

I declare that:  
- the information provided to my registered tax agent for the preparation of this tax return, including any applicable schedules is true and correct, and  
- the agent is authorised to lodge this tax return.

**Important:** The tax law imposes heavy penalties for giving false or misleading information.

Signature  Date **2 / 11 / 18**

**PART B**

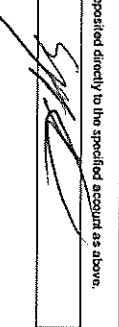
**Electronic funds transfer consent**

The 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 lodgment channel.

The declaration must be signed by the taxpayer 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.

Agent's reference number **Mr Ian G Stewart**

I authorise the refund to be deposited directly to the specified account as above.  
Signature  Date **2 / 11 / 18**

**Accountant Copy**

**Individual tax return 2018**  
1 July 2017 to 30 June 2018

Your tax file number (TFN) **620 283 911** Are you an Australian resident?  Yes  No  
Print Y for yes or N for no.  
See the Privacy note in the Taxpayer's declaration on page 15 of this return. Have you included any attachments?  Yes  No  
Print Y for yes or N for no.

Your name **Mr Ian Gordon Stewart**  
Title - for example, Mr, Mrs, Ms, Miss  
Surname or family name **Stewart**  
Given names **Ian Gordon**

Has any part of your name changed since completing your last tax return?  Yes  No  
Print Y for yes or N for no.  
To find out how to update your name on our records, go to [aio.gov.au/updates](http://aio.gov.au/updates)

Your postal address **24 Grevilllea Crescent Swan View WA 6056**  
Has your postal address changed since completing your last tax return?  Yes  No  
Print Y for yes or N for no.

Your home address **24 Grevilllea Crescent Swan View WA 6056**  
If the same as your current postal address, print AS ABOVE.

Your mobile phone number **0407945556**  
Your daytime phone number (if different from your mobile phone number above) **Area code Phone number**  
Your email address **ian.stewart@hotmail.com**

Your contact details may be used by the ATO:  
- to advise you of tax return lodgment options  
- to correspond with you with regards to your taxation and superannuation affairs  
- to issue notices to you or  
- to conduct research and marketing.  
Your date of birth **29/05/1947** Final tax return  Yes  No  
If you were under 18 years of age on 30 June 2018 you must complete item A1 on page 5 of this tax return. If you know this is your final tax return, print FINAL.

Electronic funds transfer (EFT) We need your financial institution details to pay any refund owing to you, even if you have provided them to us before. Write the BSB number, account number and account name below.  
BSB number **066000** Use Agent Trust Account?  Yes  No  
(must be six digits) Account number **1059941**  
Account name (for example, JQ Citizen. Do not show the account type, such as cheque, savings, mortgage offset) **Mr Ian G Stewart**

Income

1 Salary or wages

Your main salary and wage occupation: Stagehand Occupation code: 8939999

Table with columns: Payer, Allowances, Lump A, Lump B, Tax Withheld, Gross. Rows include GUILDFORD GRAMMAR SCHOOL, CATHOLIC HOMES INCORPORATED, ST MARY'S ANGLICAN GIRLS' SCHOOL.

6 Australian Government pensions and allowances: You must also complete item T1 in Tax offsets on page 4.

Age Pension: 7,000 / 35. Total tax withheld: 9,749.00. Gross interest: 1,061.

10 Gross interest: Tax file number amounts withheld from gross interest: M. Gross interest: L. 1,061.

1 Only used by taxpayers completing the supplementary section: Transfer the amount from TOTAL SUPPLEMENTARY INCOME OR LOSS: 1,935.

TOTAL INCOME OR LOSS: Add up the income amounts and deduct any loss amount in the boxes. 46,006 / 45,513.

Deductions

D3 Work related uniform, occupation specific or protective clothing, laundry and dry cleaning expenses: C. 150.

D9 Gifts or donations: Laundry: C. 150. Silverchairs: J. 50.

D10 Cost of managing tax affairs: Interest charged by the ATO: N. 0. Litigation costs: L. 0. Other expenses incurred in managing your tax affairs: M. 293. ATO interest: Other: 293.

D Only used by taxpayers completing the supplementary section: Transfer the amount from TOTAL SUPPLEMENTARY DEDUCTIONS: 21,251.

TOTAL DEDUCTIONS: Items D1 to D add up the boxes: 21,744.

SUBTOTAL: TOTAL INCOME OR LOSS less TOTAL DEDUCTIONS: 24,262 / 24,262.

TAXABLE INCOME OR LOSS: Subtract amounts at F and Z from amount at SUBTOTAL: 24,262 / 24,262.

Sensitive (when completed)

Tax offsets

T1 Seniors and pensioners (includes self-funded retirees): If you had a spouse during 2017-18 you must also complete Spouse details - married or de facto.

TOTAL TAX OFFSETS: Items T2 and T add up the boxes: U. 0.

M2 Medicare levy surcharge (MLS)

THIS ITEM IS COMPULSORY. If you do not complete this item you may be charged the full Medicare levy surcharge. For the whole period 1 July 2017 to 30 June 2018, were you and all your dependants (including your spouse) - if you had any - covered by private patient HOSPITAL cover?

Number of days NOT liable for surcharge: A. 365.

Income tests

You must complete this section. If you had a spouse during 2017-18 you must also complete Spouse details - married or de facto on page 7.

T1 Total reportable fringe benefits amounts

Total reportable fringe benefits amounts (for ATO validation only): N. 0.

Employers exempt from FBT under section 57A of the FBTA 1986: W. 0.

Employers not exempt from FBT under section 57A of the FBTA 1986: T. 0.

IT3 Tax-free government pensions: U. 0. IT4 Target foreign income: V. 0.

IT5 Net financial investment loss: X. 0. IT6 Net rental property loss: Y. 0.

IT7 Child support you paid: Z. 0.

(For ATO validation only)

Adjusted taxable income: 45,513. Estimated total income: 46,006. Estimated eligible income: 42,975. Non-resident foreign income: 0.

Sensitive (when completed)

**Supplementary section**

Refer to the supplementary instructions before you complete item 13. If you are required to complete item 13 include deferred non-commercial business losses from a prior year at either X or Y as appropriate. Refer to the supplementary instructions for the relevant code.

**13 Partnerships and trusts**

Non-primary production

Distribution from partnerships, less foreign income **O** / **P**  
 Share of net income from trusts less capital gains, foreign income and franked distributions **U** 242 / **P** Show amount of: Capital gains from trusts at item 18 on page 9 and Foreign income at item 19  
 Franked distributions from trusts **C** 1,636  
 Landcare operations expenses **J** / **P**  
 Other deductions relating to amounts shown at O, U and C **Y** / **P**  
 Net non-primary production amount **1,878** / **LOSS**

**Share of credits from income and tax offsets**

Share of credit for tax withheld where Australian business number not quoted **P** / **LOSS**  
 Share of franking credit from franked dividends **Q** 508.49  
 Share of credit for tax the number amounts withheld from interest, dividends and unit trust distributions **R** 701.00  
 Credit for TFN amounts withheld from payments from closely held trusts **M** / **LOSS**  
 Share of credit for tax paid by trustee **S** / **LOSS**  
 Share of credit for foreign resident withholding amounts (excluding capital gains) **A** / **LOSS**  
 Share of National rental affordability scheme tax offset **B** / **LOSS**  
 Show amount of: Credit for foreign resident capital gains withholding from trusts at item 18. **508.49** / **LOSS**

	N	T	P	STW					
NPP Income					242				
Investments									
Net rental									
Other									
PP Income									
Investments									
Other					1,636				
Net small business inc									
Partnership									
Trust									

**15 Net income or loss from business**

Net income or loss from carrying on a business of investing **1** / **LOSS**  
 Net income or loss from carrying on a rental property business **2** / **LOSS**  
 Other income or loss relating to item 15 **3** / **LOSS**

Primary production - transferred from Y item P8. **4** / **LOSS**  
 Non-primary production - transferred from Z item P8. **5** / **LOSS**  
 If you show a loss at B or C you must complete item P9 on page 14. **6** / **LOSS**

Tax withheld - voluntary agreement **D** / **LOSS**  
 Tax withheld where Australian business number not quoted **W** / **LOSS**  
 Tax withheld - foreign resident withholding (excluding capital gains) **E** / **LOSS**  
 Tax withheld - labour hire or other specified payments **F** / **LOSS**

**18 Capital gains**

Did you have a capital gain tax event during the year? **G** Y **Print Y for yes or N for no.**  
 Have you applied an exemption or rollover? **M** / **LOSS**  
 Total current year capital gains **H** 36  
 Net capital losses carried forward to later income years **V** / **LOSS**  
 Credit for foreign resident capital gains withholding amounts **X** / **LOSS**  
 Net capital gain **A** 18  
 You must print Y at G if you had an amount of a capital gain from a trust.

**19 Foreign entities**

Did you have either a direct or indirect interest in a controlled foreign company (CFC)?  
 Have you ever, either directly or indirectly, caused the transfer of property—including money—or services to a non-resident trust estate?  
**I** N **Print Y for yes or N for no.**  
**J** N **Print Y for yes or N for no.**  
**W** N **Print Y for yes or N for no.**  
 CFC income **K** / **LOSS**  
 Transferor trust income **B** / **LOSS**

**20 Foreign source income and foreign assets or property**

Assessable foreign source income **E** 39  
 Other net foreign employment income **T** / **LOSS**  
 Net foreign pension or annuity income WITHOUT an undeducted purchase price **L** / **LOSS**  
 Net foreign pension or annuity income WITH an undeducted purchase price **D** / **LOSS**  
 Net foreign rent **R** / **LOSS**  
 Other net foreign source income **M** / **LOSS**  
 Australian franking credits from a New Zealand franking company **F** / **LOSS**  
 Dividend / Investments **39** / **LOSS**  
 Other **39** / **LOSS**  
 Net foreign employment income - payment summary **U** / **LOSS**  
 Exempt foreign employment income **N** 0  
 Foreign income tax offset **O** 2.73  
 During the year did you own, or have an interest in, assets located outside Australia in which there is a total value of AUD\$50,000 or more? **P** N **Print Y for yes or N for no.**

**D12 Personal superannuation contributions**  
 Fund name / TFN / ABN **H** 21,251  
 TAN STEPHART SUPER FUND ABR: 16 425 743 1311  
 554 TFN: 847 777 660 21251  
**TOTAL SUPPLEMENT DEDUCTIONS** Items D11 to D16 - add up the **I** boxes and transfer this amount to **D** on page 3. **21,251** / **LOSS**  
**TOTAL SUPPLEMENT INCOME OR LOSS** Items 13 to 24 - add up the **J** boxes for income amounts and deduct any loss amounts in the **K** boxes. Transfer this amount to **L** on page 3. **1,935** / **LOSS**

**T8 Early stage venture capital limited partnership**  
 Tax offset carried forward from previous year **K** / **LOSS**  
 Current year tax offset **M** / **LOSS**  
**T9 Early stage investor**  
 Tax offset carried forward from previous year **L** / **LOSS**  
 Current year tax offset **O** / **LOSS**  
**TOTAL SUPPLEMENT TAX OFFSETS** Items T3, T4, T6, T7, T8, T9, T10 and T11 add up the **N** boxes. Transfer this amount to **O** on page 3. **21,251** / **LOSS**

**TOTAL SUPPLEMENT TAX OFFSETS** Items T3, T4, T6, T7, T8, T9, T10 and T11 add up the **N** boxes. Transfer this amount to **O** on page 3. **21,251** / **LOSS**

Business and professional items section

P1 Personal services income (PSI)

Did you receive any personal services income?

YES  Read on.

NO  Go to item P2.

Part A Did you satisfy the results test?

P  Read on.

YES  Go to item P2.

P2 Description of main business or professional activity

Performing Arts Venue Operation - stagehand

Industry code

A 90030

P3 Number of business activities

B 1

P5 Business name of main business and Australian business number (ABN)

Ian Stewart

36 188 445 844

ABN

P6 Business address of main business

24 Grevillea Crescent

Swan View

Suburb WA State

D 6056

Postcode

Taxpayer's declaration

Read and sign the declaration after completing your tax return, including the Supplementary section, Business and professional items section and other schedules if applicable.

I declare that:

- the information provided to my registered tax agent for the preparation of this tax return is true and correct, and
- I authorise my registered tax agent to lodge this tax return.

Taxpayer's Signature

Date 21 / 11 / 18

Important: The tax law imposes heavy penalties for giving false or misleading information. The ATO will issue your assessment based on your tax return. However, the ATO has some time to review your tax return, and issue an amended assessment if a review shows inaccuracies that change the assessment. The standard review period is two years but for some taxpayers it is four years.

Privacy:

The ATO is authorised by the Taxation Administration Act 1953 to request your tax file number (TFN). We will use your TFN to identify you in our records. It is not an offence not to provide your TFN. However, if you do not provide your TFN, your assessment may be delayed. Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

Tax agent's declaration

I, ESSAY BUSINESS SERVICES PTY LTD

declare that this tax return has been prepared in accordance with information supplied by the taxpayer, that the taxpayer has given me a declaration stating that the information provided to me is true and correct and that the taxpayer has authorised me to lodge the tax return.

Agent's signature

Date 21/09/2018

Client's reference STEM2204

Contact name

Sunil Adiyodi

Agent's telephone number 08 92742844

Telephone number 92742844

Agent's reference number 76696008

Position held

Business Worksheet

Non-Primary Production 2018

Business Name

Ian Stewart

Business Activity

Performing Arts Venue Operation - stagehand

90030

Place of Business

24 Grevillea Crescent

Swan View

WA

6056

Ceased business during year

Commenced business during year

Number of business activities

1

Consolidated subsidiary member

INCOME

Gross trading income

0 / 0

Plus:

Business income

0 / 0

EXPENSES

Less:

Misc Vehicle - 1000km

0

Less expenses

0

Plus Reconciliation to Taxable Income/Loss

TOTAL BUSINESS INCOME/LOSS

0 / 0

Private %

Sensitive (when completed)

Sensitive (when completed)

# Income Tax Return Tax Estimate

2018

Mr Ian Gordon Stewart TFN: 620 283 911

## Tax Payable for Individual

Taxable Income	24,262
Tax Free Part	18,200
<b>Tax Payable on Taxable Income</b>	<b>1,151.78</b>

<b>Less Offsets:</b>		<b>Sub-Total \$</b>	<b>1,151.78</b>
Offsets (T2 to T11)		0.00	
Private Health Insurance Offset		0.00	
Seniors / Pension / Beneficiary Offset		575.75	
Small business income offset		0.00	
Low Income Offset		445.00	
Lump Sum		0.00	
Other Offsets		0.00	
		<b>Sub-Total \$</b>	<b>1,020.75</b>
			<b>131.03</b>

<b>Plus:</b>		<b>Sub-Total \$</b>	<b>0.00</b>
Medicare Levy		0.00	
HELP/SSSL		0	
TSL		0	
		<b>Sub-Total \$</b>	<b>0.00</b>
			<b>131.03</b>

<b>Less Credits:</b>		<b>Sub-Total \$</b>	<b>10,961.22</b>
Tax withheld - salary & wage type income		9,749.00	
Arrears tax withheld		0.00	
Foreign Tax Credits		2.73	
TFN Amounts (credits)		701.00	
Franking Tax Offset (refundable)		508.49	
Other Refundable Credits		0.00	
Other Amounts withheld - ABN, Vol/Labour, Foreign		0.00	
PAYG Income Tax Instalments		0.00	
		<b>Sub-Total \$</b>	<b>10,961.22</b>
			<b>10,830.19</b>

**DISCLAIMER**

This estimate is provided without warranty of any kind.  
It is subject to legislative changes and includes estimates of currently unknown rates.  
**WARNING :** Amounts shown may be adjusted by amounts not included in this return.

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