

# Self-managed superannuation fund annual return **2023**

## 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 2023* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2023* (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](http://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)**

- ❗ 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.

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

**2 Name of self-managed superannuation fund (SMSF)**

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

**4 Current postal address**

Suburb/town

State/territory

Postcode

**5 Annual return status**

Is this an amendment to the SMSF's 2023 return?

**A** No  Yes

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

**B** No  Yes

Fund's tax file number (TFN) **6 SMSF auditor**

Auditor's name

Title: 

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A**   

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 Fund account number 

Fund account name

I 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.

Fund's tax file number (TFN) 

- 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  Have 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** \$ .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  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.

## 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 2023*.

Have you applied an exemption or rollover?

**M** No  Yes

Code

Net capital gain **A** \$ 10161 -00

Gross rent and other leasing and hiring income **B** \$ 0 -00

Gross interest **C** \$ 32165 -00

Forestry managed investment scheme income **X** \$ 0 -00

|                      |                    |                    |                   |      |                          |
|----------------------|--------------------|--------------------|-------------------|------|--------------------------|
| Gross foreign income | <b>D1</b> \$ 0 -00 | Net foreign income | <b>D</b> \$ 0 -00 | Loss | <input type="checkbox"/> |
|----------------------|--------------------|--------------------|-------------------|------|--------------------------|

Australian franking credits from a New Zealand company

**E** \$ 0 -00

Transfers from foreign funds

**F** \$ 0 -00

Number

Gross payments where ABN not quoted

**H** \$ -00

Gross distribution from partnerships

**I** \$ -00

Loss

\*Unfranked dividend amount

**J** \$ 33 -00

\*Franked dividend amount

**K** \$ 7581 -00

\*Dividend franking credit

**L** \$ 3249 -00

Code

\*Gross trust distributions

**M** \$ 2774 -00

P

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

**R** \$ 327 -00

#### Calculation of assessable contributions

Assessable employer contributions

**R1** \$ 327 -00

plus Assessable personal contributions

**R2** \$ 0 -00

plus \*\*No-TFN-quoted contributions

**R3** \$ 0 -00

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

**R6** \$ -00

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

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

**U1** \$ 0 -00

plus \*Net non-arm's length trust distributions

**U2** \$ 0 -00

plus \*Net other non-arm's length income

**U3** \$ 0 -00

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

**U** \$ 0 -00

\*Other income

**S** \$ 274 -00

Code

O

\*Assessable income due to changed tax status of fund

**T** \$ 0 -00

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

**W** \$ 56564 -00

Loss

Exempt current pension income

**Y** \$ 56222 -00

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

**V** \$ 342 -00

Loss

\*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.

Fund's tax file number (TFN)

## 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>  | \$ <input type="text" value="0-00"/>   | <b>A2</b>               | \$ <input type="text" value="0-00"/>    |
| Interest expenses overseas                 | <b>B1</b>  | \$ <input type="text" value="0-00"/>   | <b>B2</b>               | \$ <input type="text" value="0-00"/>    |
| Capital works expenditure                  | <b>D1</b>  | \$ <input type="text" value="0-00"/>   | <b>D2</b>               | \$ <input type="text" value="0-00"/>    |
| Decline in value of depreciating assets    | <b>E1</b>  | \$ <input type="text" value="0-00"/>   | <b>E2</b>               | \$ <input type="text" value="0-00"/>    |
| Insurance premiums – members               | <b>F1</b>  | \$ <input type="text" value="0-00"/>   | <b>F2</b>               | \$ <input type="text" value="0-00"/>    |
| SMSF auditor fee                           | <b>H1</b>  | \$ <input type="text" value="1-00"/>   | <b>H2</b>               | \$ <input type="text" value="273-00"/>  |
| Investment expenses                        | <b>I1</b>  | \$ <input type="text" value="0-00"/>   | <b>I2</b>               | \$ <input type="text" value="58-00"/>   |
| Management and administration expenses     | <b>J1</b>  | \$ <input type="text" value="33-00"/>  | <b>J2</b>               | \$ <input type="text" value="5525-00"/> |
| Forestry managed investment scheme expense | <b>U1</b>  | \$ <input type="text" value="0-00"/>   | <b>U2</b>               | \$ <input type="text" value="0-00"/>    |
| Other amounts                              | <b>L1</b>  | \$ <input type="text" value="259-00"/> | <b>L2</b>               | \$ <input type="text" value="0-00"/>    |
| Tax losses deducted                        | <b>M1</b>  | \$ <input type="text" value="0-00"/>   |                         |   |

**TOTAL DEDUCTIONS**  
**N** \$   
 (Total **A1** to **M1**)

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

**\*TAXABLE INCOME OR LOSS** Loss   
**O** \$   
 (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

**TOTAL SMSF EXPENSES**  
**Z** \$   
 (N plus Y)

#This is a mandatory label.

## 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 2023* 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** \$

Fund's tax file number (TFN)

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 \$**   
*(H2 plus H3 plus H5 plus H6 plus H8)*

**#Tax offset refunds**  
 (Remainder of refundable tax offsets)

**I \$**   
*(unused amount from label E – an amount must be included even if it is zero)*

**PAYG instalments raised**

**K \$**

**Supervisory levy**

**L \$**

**Supervisory levy adjustment for wound up funds**

**M \$**

**Supervisory levy adjustment for new funds**

**N \$**

**AMOUNT DUE OR REFUNDABLE**  
 A positive amount at **S** is what you owe, while a negative amount is refundable to you.

**S \$**   
*(T5 plus G less H less I less K plus L less M 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 2023*.

Tax losses carried forward to later income years **U \$**  **-00**

Net capital losses carried forward to later income years **V \$**  **-00**

### Section F: Member information

#### MEMBER 1

Title: MR

Family name Fairley

First given name Robert

Other given names Edward

Member's TFN 261744861

Date of birth 17/04/1936

#### Contributions

OPENING ACCOUNT BALANCE \$ 703762.14

Refer to instructions for completing these labels.

Employer contributions A \$ 327.60

ABN of principal employer A1

Personal contributions B \$ 0

CGT small business retirement exemption C \$ 0

CGT small business 15-year exemption amount D \$ 0

Personal injury election E \$ 0

Spouse and child contributions F \$ 0

Other third party contributions G \$ 0

Proceeds from primary residence disposal H \$ 0

Receipt date H1

Assessable foreign superannuation fund amount I \$ 0

Non-assessable foreign superannuation fund amount J \$ 0

Transfer from reserve: assessable amount K \$ 0

Transfer from reserve: non-assessable amount L \$ 0

Contributions from non-complying funds and previously non-complying funds T \$ 0

Any other contributions (including Super Co-contributions and Low Income Super Amounts) M \$ 0

TOTAL CONTRIBUTIONS N \$ 327.60

(Sum of labels A to M)

#### Other transactions

Accumulation phase account balance S1 \$ 337.15

Retirement phase account balance - Non CDBIS S2 \$ 732714.48

Retirement phase account balance - CDBIS S3 \$ 0

Allocated earnings or losses O \$ 71185.49

Inward rollovers and transfers P \$ 0

Outward rollovers and transfers Q \$ 0

Lump Sum payments R1 \$

Income stream payments R2 \$ 42223.60

Loss

Code

Code M

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ 733051.63

(S1 plus S2 plus S3)

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse borrowing arrangement amount Y \$

Fund's tax file number (TFN)

## Section H: Assets and liabilities

### 15 ASSETS

#### 15a Australian managed investments

Listed trusts **A** \$  -00

Unlisted trusts **B** \$  -00

Insurance policy **C** \$  -00

Other managed investments **D** \$  -00

#### 15b Australian direct investments

##### Limited recourse borrowing arrangements

Australian residential real property

**J1** \$  -00

Australian non-residential real property

**J2** \$  -00

Overseas real property

**J3** \$  -00

Australian shares

**J4** \$  -00

Overseas shares

**J5** \$  -00

Other

**J6** \$  -00

Property count

**J7**

Cash and term deposits **E** \$  -00

Debt securities **F** \$  -00

Loans **G** \$  -00

Listed shares **H** \$  -00

Unlisted shares **I** \$  -00

Limited recourse borrowing arrangements **J** \$  -00

Non-residential real property **K** \$  -00

Residential real property **L** \$  -00

Collectables and personal use assets **M** \$  -00

Other assets **O** \$  -00

#### 15c Other investments

Crypto-Currency **N** \$  -00

#### 15d Overseas direct investments

Overseas shares **P** \$  -00

Overseas non-residential real property **Q** \$  -00

Overseas residential real property **R** \$  -00

Overseas managed investments **S** \$  -00

Other overseas assets **T** \$  -00

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS** **U** \$  -00  
(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

\$  -00

Fund's tax file number (TFN)

**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> \$ <input type="text" value=""/> | -00   |     |
| Permissible temporary borrowings   | <b>V2</b> \$ <input type="text" value=""/> | -00   |     |
| Other borrowings   | <b>V3</b> \$ <input type="text" value=""/> | -00   |     |
|  | Borrowings                                 | <b>V</b> \$ <input type="text" value="0"/>      | -00 |
| Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G) |  | <b>W</b> \$ <input type="text" value="733051"/> | -00 |
|  | Reserve accounts                           | <b>X</b> \$ <input type="text" value="0"/>      | -00 |
|  | Other liabilities                          | <b>Y</b> \$ <input type="text" value="11257"/>  | -00 |
| <b>TOTAL LIABILITIES</b>   |  | <b>Z</b> \$ <input type="text" value="744308"/> | -00 |

**Section I: Taxation of financial arrangements**

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

Total TOFA gains **H** \$  -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 2022–23 income year, write **2023**). **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 2023*. **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 2023* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2023*. **D**

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](http://ato.gov.au/privacy)

**TRUSTEE'S OR DIRECTOR'S DECLARATION:**

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

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

Date 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  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 2023* 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

**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 agent number

# Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

## Part A: Taxpayer's declaration

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 | Fund name                  | Year of return |
|-----------------|----------------------------|----------------|
| 782115549       | Robjoy Superannuation Fund | 2023           |

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.

**Important:** Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

### Declaration

I declare that:

- all of the information I have provided to the agent for the preparation of this document is true and correct
- I authorise the agent to give this document to the Commissioner of Taxation

|   |                      |             |                      |
|---|----------------------|-------------|----------------------|
| <b>Signature of trustee or director</b> | <input type="text"/> | <b>Date</b> | <input type="text"/> |
|---|----------------------|-------------|----------------------|

## Part B: Electronic funds transfer consent

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through an approved ATO electronic channel.

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

### Important:

Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

| Agent's reference number | Account name         |
|--------------------------|----------------------|
| 64941004                 | <input type="text"/> |

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

|   |                      |             |                      |
|---|----------------------|-------------|----------------------|
| <b>Signature of trustee or director</b> | <input type="text"/> | <b>Date</b> | <input type="text"/> |
|---|----------------------|-------------|----------------------|

## Part D: Tax agent's certificate (shared facility users only)

**Declaration:** I declare that:

- I have prepared this tax return in accordance with the information supplied by the trustees;
- I have received a declaration by the trustees that the information provided to me for the preparation of this tax return is true and correct, and;
- I am authorised by the trustees to lodge this tax return, including any applicable schedules.

|                               |                      |             |                      |
|-------------------------------|----------------------|-------------|----------------------|
| <b>Signature of tax agent</b> | <input type="text"/> | <b>Date</b> | <input type="text"/> |
|-------------------------------|----------------------|-------------|----------------------|

| Agent's contact name | Agent's phone | Agent's reference | Client's reference |
|----------------------|---------------|-------------------|--------------------|
| MRS Catriona Rogers  | 02 92677655   | 64941004          | ROBJ10             |

# Capital gains tax (CGT) schedule **2023**

## 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 | / | 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 2023* 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

## 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" value="10893"/> <b>·00</b> | <b>K \$</b> <input type="text" value="3475"/> <b>·00</b> |
| Other shares  | <b>B \$</b> <input type="text" value="0"/> <b>·00</b>     | <b>L \$</b> <input type="text" value="0"/> <b>·00</b>    |
| Units in unit trusts listed on an Australian securities exchange                                  | <b>C \$</b> <input type="text" value="2693"/> <b>·00</b>  | <b>M \$</b> <input type="text" value="76"/> <b>·00</b>   |
| Other units   | <b>D \$</b> <input type="text" value="0"/> <b>·00</b>     | <b>N \$</b> <input type="text" value="0"/> <b>·00</b>    |
| Real estate situated in Australia   | <b>E \$</b> <input type="text" value="0"/> <b>·00</b>     | <b>O \$</b> <input type="text" value="0"/> <b>·00</b>    |
| Other real estate   | <b>F \$</b> <input type="text" value="0"/> <b>·00</b>     | <b>P \$</b> <input type="text" value="0"/> <b>·00</b>    |
| Amount of capital gains from a trust (including a managed fund)                                   | <b>G \$</b> <input type="text" value="516"/> <b>·00</b>   |  |
| Collectables  | <b>H \$</b> <input type="text" value="0"/> <b>·00</b>     | <b>Q \$</b> <input type="text" value="0"/> <b>·00</b>    |
| Other CGT assets and any other CGT events   | <b>I \$</b> <input type="text" value="0"/> <b>·00</b>     | <b>R \$</b> <input type="text" value="0"/> <b>·00</b>    |
| Amount of capital gain previously deferred under transitional CGT relief for superannuation funds | <b>S \$</b> <input type="text" value="0"/> <b>·00</b>     |  |
| <b>Total current year capital gains</b>   | <b>J \$</b> <input type="text" value="14102"/> <b>·00</b> |  |

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

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**2 Capital losses**Total current year capital losses **A** \$ -00Total current year capital losses applied **B** \$ -00Total prior year net capital losses applied **C** \$ -00Total capital losses transferred in applied  
(only for transfers involving a foreign bank branch or  
permanent establishment of a foreign financial entity) **D** \$ -00Total capital losses applied **E** \$ -00Add 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** \$ -00Other net capital losses carried forward to later income years **B** \$ -00Add 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** \$ -00**5 CGT concessions for small business**Small business active asset reduction **A** \$ -00Small business retirement exemption **B** \$ -00Small business rollover **C** \$ -00Total small business concessions applied **D** \$ -00**6 Net capital gain**Net capital gain **A** \$ -00**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.

**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** \$ .00

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$ .00 /  <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** \$ .00 /  <sup>LOSS</sup>

**8 Other CGT information required (if applicable)**

Small business 15 year exemption – exempt capital gains **A** \$ .00 /  <sup>CODE</sup>

Capital gains disregarded by a foreign resident **B** \$ .00

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$ .00

Capital gains disregarded as a result of an inter-company asset rollover **D** \$ .00

Capital gains disregarded by a demerging entity **E** \$ .00