

# Fund income tax and regulatory return

**2007**

01/07/2006

to

30/06/2007

or specify period if part year or approved substitute period

Notes to help you prepare this tax return are provided in the *Fund income tax and regulatory return instructions 2007* (the instructions), available from the Tax Office.

Signature

Tax file number (TFN)

974 804 26

Name of fund or trust

THE TYLER SUPERANNUATION FUND

Australian business number (ABN)

Previous name of fund or trust

If the fund or trust name has changed, print it exactly as shown on the last notice of assessment or the last tax return lodged.

Current postal address

If the address has not changed, print it exactly as shown on the last notice of assessment or the last tax return lodged.

SYMONDS YAT

Suburb or town

KORRELOCKING

State

WA

Postcode 6485

Postal address on previous tax return

If the address has changed, print it exactly as shown on the last notice of assessment or the last tax return lodged.

Suburb or town

State

Postcode

Email address

If applicable

Name of trustee

HONOLULU NOMINEES PTY LTD TF THE DALE TYLER FAMIL Y TRUST

If the trustee is a company, print details here including ABN.

ABN

If the trustee is an individual, print details here.

Title

Family name

First given name

Other given names

Hours taken to prepare and complete this tax return

J

0

Business postcode

6485

Was the fund or trust wound up during the year ?

K

N

Print Y for yes  
or N for no.

Date wound up

L

IN-CONFIDENCE-when completed

## Fund income tax and regulatory return 2007

RN 315EF07

Trustee's Signature

Name of fund

THE TYLER SUPERANNUATION FUND

TFN

974 804 26

1 Superannuation fund number **A** 3357/899/542 Date of establishment of fund or trust **B** 15/09/1995

3 Status of fund or trust - print X in the applicable boxes.

Resident **C1** ☒ Superannuation **D1** ☒

fund

Pooled  
superannuation **D3** ☐Membership  
industry **E1** **08**  
classification

Approved

fund trust

Non-resident **C2** ☐ Approved  
deposit fund **D2** ☐

4 Type of fund or trust - print X in the applicable box.

Self-managed superannuation

Public offer

Employer sponsored

fund(Tax Office regulated) **H1** ☒or retail **H3** ☐or corporate **H5** ☐Non-regulated **H7** ☐

Small APRA

Industry

Public

fund **H2** ☐or award **H4** ☐sector fund **H6** ☐Other **H8** ☐

F

## 5a 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 2006-07 income year write 2007).

**J** 

If revoking a family trust election, print R, and complete and attach the Family trust election and/or family trust revocation 2007.

**K** 

## 5b Interposed entity election status

If the trust or fund has made, or is making one or more interposed entity elections, write the four-digit income year specified of the earliest election the election (for example, for the 2006-07 income year write 2007).

**L** 

F

6 Is the fund or trust complying in accordance with sections 45, 47 or 48 of the Superannuation Industry (Supervision) Act 1993?

Print Y for Yes

**F** **Y** or N for No.

F

## Income tax calculation and information statement

## 8 Calculation statement

Taxable income **A** 113,208

Foreign tax credits

**D** Gross tax **B** 16,981.20

Rebates/tax offsets

**C** 

Less:

Total of Labels D and C **G** Tax payable **H** 16,981.20

Add:

Section 102AAM

Credit for interest on early payments-amount of interest

**V** interest charge **H** 

Credit for tax withheld where ABN/TFN not quoted

**M** Less: Total of labels V, M, E and Q **R** 28,986.32

Credit for tax withheld-foreign resident withholding

**E** Subtotal **S** -12,005.12

Refundable franking credits

**Q** 28,986.32

Less:

PAYG instalments raised **T** 

Total amount of tax

payable (+) or refundable(-) **S** -12,005.12

F

Trustee's Signature

Name of fund

THE TYLER SUPERANNUATION FUND

TFN

974 804 26

**Information statement - to be completed by all entities****9a Income**

Did you have a CGT event during the year? **G** ☒ **Y** or N for No. Print Y for Yes

Net capital gain **A** 

Do you need to complete a CGT schedule 2007?

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

Also print Y at label G, if the fund received a distribution of a capital gain from a trust.

Gross interest **C** Unfranked amount **D** Franked amount **J** Franking credit **K** Gross foreign income **I** 

Do you need to complete a Losses schedule 2007?

Net foreign income **E** Australian franking credits from a New Zealand company **N** Gross taxable employer contributions **F** Gross taxable employee or depositor contributions **M** Assessable amounts received from non-resident superannuation funds **P** Net private company dividends and other excessive non-arm's length income **H** Sections 288A and 288B net previous income **W** Gross distribution from partnerships **V**  / Gross payments where ABN not quoted **L** Gross payments subject to foreign resident withholding **O** 

CODE

Gross distribution from trusts **X**  / Other income **R** Total of the above labels excluding label **I** **S**  /  **F**

Trustee's Signature

Name of fund

THE TYLER SUPERANNUATION FUND

TFN

974 804 26

**Information statement - to be completed by all entities****9b Deductions**

Interest expenses within Australia	<b>A</b>	<input type="text"/>	
Interest expenses overseas	<b>B</b>	<input type="text"/>	
Foreign resident withholding expenses	<b>H</b>	<input type="text"/>	
Total salary and wage expenses	<b>C</b>	<input type="text"/>	
Capital works deductions	<b>Q</b>	<input type="text"/>	
Deduction for decline in value of depreciating assets	<b>W</b>	<input type="text"/>	
Group life and disability premiums	<b>J</b>	<input type="text"/>	
Management/administration expenses	<b>K</b>	<input type="text"/>	
Investment expenses	<b>L</b>	<input type="text"/>	CODE
Other deductions	<b>D</b>	<input type="text"/> 907 / <input type="text"/>	<input type="text"/>
Transfer of taxable contributions	<b>E</b>	<input type="text"/>	
Tax losses deducted	<b>F</b>	<input type="text"/>	
Exempt current pension income	<b>G</b>	<input type="text"/>	
<b>Taxable income or loss</b>	<b>T</b>	<input type="text"/> 113,208 / <input type="text"/>	

Add labels A to G above and deduct total from S on page 3.

**10 Losses information**Tax losses carried forward to later income years **U** 

If the totals of labels U + V is greater than \$100,000, complete and attach a Losses schedule 2007.

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

A Losses schedule 2007 must also be completed and attached if the fund has a foreign loss. Refer to the instructions.

**11 Other information****Attributed foreign income**

Do you need to complete a Losses schedule 2007 ?

Intangible depreciating assets first deducted	<b>A</b>	<input type="text"/>	
Other depreciating assets first deducted	<b>U</b>	<input type="text"/>	
Termination value of intangible depreciating assets	<b>B</b>	<input type="text"/>	
Termination value of other depreciating assets	<b>W</b>	<input type="text"/>	
Total investments	<b>Q</b>	<input type="text"/> 1,706,454	
Number of members	<b>R</b>	<input type="text"/> 4	
Number of payments received from non-resident superannuation funds	<b>S</b>	<input type="text"/>	
Exempt section 274(7) contributions	<b>M</b>	<input type="text"/>	
Exempt section 275B contributions	<b>N</b>	<input type="text"/>	
Listed country	<b>O</b>	<input type="text"/>	
Section 404 country	<b>L</b>	<input type="text"/>	
Unlisted country	<b>J</b>	<input type="text"/>	
FIF/FLP income	<b>P</b>	<input type="text"/>	
Tax spared foreign tax credits	<b>K</b>	<input type="text"/>	<b>F</b>

**12 Entrepreneurs tax offset**

STS group turnover

**D** 

Net STS income from partnership or trust distribution

**E**  / 

CODE

Entrepreneurs tax offset

**F** **13 Landcare and water facility tax offset**

Landcare and water facility tax offset brought forward from prior years

**B**

Trustee's Signature

Name of fund

THE TYLER SUPERANNUATION FUND

TFN

974 804 26

**14 Internet transactions**

Did the fund have dealings - including purchases and sales of assets or borrowings - on the internet ? ☒ I ☐ N Print Y for Yes or N for No.

The following questions must be answered - print Y for Yes or N for No at questions 15 to 24.

**Overseas transactions or interest/thin capitalisation/foreign source income**

If you print Y at item 16 or 17, complete and attach a Schedule 25A 2007.

**International related party dealings/Transfer pricing**

**15** Did you have any transactions or dealings with international related parties (irrespective of whether they were on revenue or capital account)? Such transactions or dealings include the transfer of tangible or intangible property and any new or existing financial arrangements. ☒ X ☐ N

**16** Was the aggregate amount of the transactions or dealings with international related parties (including the value of property transferred or the balance outstanding on any loans) greater than \$1 million? ☐ Y ☐ N

**17 Overseas interests**

Did you have an overseas branch or a direct or indirect interest in a foreign trust, controlled foreign entity, transferor trust, foreign investment fund or foreign life policy? ☐ Z ☐ N

**18 Thin capitalisation**

Did the thin capitalisation provisions apply as outlined in the instructions and the Guide to thin capitalisation? If Yes, complete the Thin capitalisation schedule 2007. ☐ O ☐ N

**19 Foreign source income**

Was the amount of foreign tax credits paid or carried forward greater than \$100,000 OR was the amount of assessable foreign income greater than \$500,000? ☐ P ☐ N

**20 Transactions with specified countries**

Did you directly or indirectly send to, or receive from, one of the countries specified in the instructions, any funds or property OR ☐ Q ☐ N

F

Do you have the ability or expectation to control, whether directly or indirectly, the disposition of any funds, property, assets or investments located in, or located elsewhere but controlled or managed from, one of those countries?

**Other transactions****21 Exempt current pension income**

If the fund has claimed an amount of exempt current pension income in respect of any pensions NOT prescribed by Income Tax Regulations, has the trustee obtained the relevant actuary's certificate or certificates required by sections 273A, 273B or 283 as a condition of exemption? ☐

**22 Death or disability deduction**

Is the fund or trust claiming a deduction for premiums for death or disability cover under section 279 that requires an actuary's certificate to be obtained ? ☐ N

If so, has the fund or trust obtained the relevant certificate? ☐

**23 Transfer of taxable contributions**

Has the fund or trust, with the consent of the transferee, transferred taxable contributions under section 275 to a life assurance company or pooled superannuation trust ? ☐ N

If so, show the names of the transferee or transferees, the ABN of each transferee and the amount of contributions transferred to each.

Name

Amount  0 ABN  0

Name

Amount  0 ABN  0

**24 Payments to contributing employers and associates**

Has the fund or trust made a payment or transferred a benefit that is included in the assessable income of the recipient under section 82AAQ? ☐ N

Trustee's Signature

Name of fund

THE TYLER SUPERANNUATION FUND

TFN

974 804 26

**Regulatory information for self-managed superannuation funds**

Only self-managed superannuation funds are to complete the remaining questions.

All other funds go to page 8 and complete the trustee declaration and the tax agent's certificate (if applicable).

**25 Fund's auditor details**

Auditor's name and professional body membership number

Title

MR

Family name

CARTER

First given name

LINDSAY RAYMOND

Auditor's professional body membership number

**Name of organisation****Postal address**

UNIT 5

36 HOPETOUN STREET

Suburb or town SOUTH PERTH State WA Postcode 6151

**Telephone**

Area code 08

Number 92502144

CODE

**26 Which professional body does the auditor belong to ?**

2

**27 Did the fund comply with all relevant SIS requirements ?**

Y

Print Y for Yes or  
N for No.

Trustee's Signature

Name of fund

THE TYLER SUPERANNUATION FUND

TFN

974 804 26

**Financial information - all assets and earnings of the fund must be included in question 28a or 28b****28a Managed investments****Earnings****Asset values**

Show net realised gains/losses only

Life insurance policies **A**  / ☐

Other managed investments **B**  / ☐

**M**

**N**

**28b Direct investments**

Overseas assets **C**  / ☐

Real property **D**  / ☐

Other property **E**  / ☐

Listed shares and equities **F**  / ☐

Unlisted shares and equities **G**  / ☐

Public trusts **H**  / ☐

Other trusts **I**  / ☐

Cash, debt securities and term deposits **J**  / ☐

Loans **K**  / ☐

Other **L**  / ☐

**O**

**P**

**Q**

**R**

**S**

**T**

**U**

**V**

**W**

**X**

F

**29 In-house and related party assets****Earnings****Asset values**

In-house **A**  / ☐

Related party investment **B**  / ☐

**C**

**D**

**30 Value of leased assets**

In-house **E**

Other related party **F**

Non-related party **G**

**31 Has the fund acquired assets(other than exempt assets)from a related party ?**

**H** **N** Print Y for Yes or N for No.

F

**32 Liability information**

Members' entitlements **A**

Borrowings **B**

Other liabilities **C**

Trustee's Signature  Name of fund   
TFN

**33 Fund expenditure**

Benefit payments **D**   
Outward rollovers and transfers **E**   
Administration and investment expenses **F**   
Other expenses **G**  /

**34 Contribution information**

Non-taxable contributions **H**   
Inward roll overs and transfers **I**  **F**

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.

**Trustee declaration: I declare that the information in this tax return is true and correct.**

Trustee's signature  Date

**This declaration and all attached documents must be signed by a trustee.**

Trustee's contact name   
Area code Number  
Trustee's telephone

**Tax agent's declaration**

I,

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

Agent's signature  Date

Area code Number  
Agent's telephone

Client's reference

Contact name

Agent's reference number

**F**



## PART A

### Electronic Lodgement Declaration (Form P, T, C, F or EX)

This declaration is to be completed where the return is to be lodged via the ATO's Electronic Lodgment Service (ELS). 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

##### *Your tax file number*

It is not an offence not to quote your (or if applicable, the partner's or beneficiary's) tax file number (TFN). However, you cannot lodge your income tax return electronically if you do not quote your TFN. The ATO is authorised by the Income Tax Assessment Act 1936 and the Income Tax Assessment Act 1997 to ask for information in this tax return.

##### *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 ATO's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

Tax File Number	Name of Partnership, Trust, Fund or Entity	Year
974 804 26	THE TYLER SUPERANNUATION FUND	2007

I authorise my tax agent to electronically transmit this tax return via the Electronic Lodgment Service.

#### 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 Australian Taxation Office. The income tax law provides heavy penalties for false or misleading statements in tax returns.

**Declaration:** I declare that:

- \* the information provided to the agent for the preparation of the document is true and correct; and
- \* the agent is authorised to give the document to the Commissioner of Taxation.

Signature of Partner, Trustee or  
Public Officer

Date

/ /

## PART C

### Tax Agent's Certificate (Shared facility users only)

I declare that,

- I have prepared this income tax return in accordance with the information supplied by the entity; - I have received a declaration made by the entity that the information provided to me for the preparation of this return is true and correct; and - I am authorised by the entity to give the information in this return to the Commissioner.

Agent's signature

Date

Reference

Contact name

Agent's Phone No

Agent Ref No

# Capital gains tax (CGT) schedule

**2007**

RN 543BK07

Use in conjunction with company, trust or fund income tax return. For instructions on how to complete this schedule refer to the publication *Guide to capital gains tax*.

Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Do not use correction fluid or tape. Print one letter or number in each box.

Tax file number (TFN) Taxpayer's name Australian business  
number (ABN)

## Part A Capital gains from CGT assets and CGT events

### Non-active assets

	Capital gains-indexation method	Capital gains-discount method	Other capital gains
Shares and units (in unit trusts)	A <input type="text" value=""/>	B <input type="text" value="20,721"/>	C <input type="text" value="52"/>
Real estate	D <input type="text" value=""/>	E <input type="text" value=""/>	F <input type="text" value=""/>
Other CGT assets and any other CGT events	G <input type="text" value=""/>	H <input type="text" value=""/>	I <input type="text" value=""/>
Collectables	J <input type="text" value=""/>	K <input type="text" value=""/>	L <input type="text" value=""/>

### Active assets

Shares and units (in unit trusts)	M <input type="text" value=""/>	N <input type="text" value=""/>	O <input type="text" value=""/>
Real estate	P <input type="text" value=""/>	Q <input type="text" value=""/>	R <input type="text" value=""/>
Other CGT assets and any other CGT events	S <input type="text" value=""/>	T <input type="text" value=""/>	U <input type="text" value=""/>

Add amounts at A to S above and  
write the total at V below.Add amounts at B to T above and  
write the total at W below.Add amounts at C to U above and  
write the total at X below.Total current year  
capital gains (CYCG) V W X 

F

Signature as prescribed in tax return

**Capital gains tax (CGT) schedule 2007**

RN 543BK07

Taxpayer name THE TYLER SUPERANNUATION FUND

TFN 974 804 26

**Part B Current year capital losses (CYCL) from CGT assets and CGT events - other than capital losses from collectables**Shares and units (in unit trusts) **A** 2,080Real estate **B**Other CGT assets and **C**

any other CGT events

Add amounts at A to C above and write the total at D below.

**Total current year** **D** 2,080

capital losses (CYCL)

**Part D Applying capital losses against current year capital gains****Capital gains-indexation method**Current year capital losses applied **E**Prior year net capital losses applied **I**Capital losses transferred in applied **M**

Add amounts at E to M above and write the total at Q below.

**Total capital losses applied** **Q****Capital gains-discount method****F** 2,028**J** 3,231**N**

Add amounts at F to N above and write the total at R below.

**R** 5,259**Other capital gains****G** 52**K****O**

Add amounts at G to O above and write the total at S below.

**S** 52**Current year capital losses applied**

Add amounts at E, F and G above and write the total at H below.

**Total capital losses applied** **H** 2,080**Prior year net capital losses applied**

Add amounts at I, J and K above and write the total at L below.

**L** 3,231**Capital losses transferred in applied**

Add amounts at M, N and O above and write the total at P below.

**P**

Use only for capital losses transferred in and applied involving Australian branches of foreign banks.

F

**Part E Current year capital gains (CYCG) after applying capital losses****Capital gains-indexation method**Non-active assets **A**Active assets **D**

Add amounts at A and D above and write the total at G below.

**Totals - CYCG after** **G**

applying capital losses

**Capital gains-discount method****B** 15,462**E**

Add amounts at B and E above and write the total at H below.

**H** 15,462**Other capital gains****C****F**

Add amounts at C and F above and write the total at I below.

**I**

Signature as prescribed in tax return

**Capital gains tax (CGT) schedule 2007**

RN 543BK07

Taxpayer name THE TYLER SUPERANNUATION FUND

TFN 974 804 26

**Part F Applying the CGT discount on capital gains****Capital gains-discount method**From non-active assets **J** 5,154From active assets **K****Part G Applying the CGT concessions for small business****Capital gains-indexation method**Small business active asset reduction **L**Small business retirement exemption **O**Small business roll-over **R****Capital gains-discount method****M****P****S****Other capital gains****N****Q****T**

F

**Part H Calculating net capital gain**

Add amounts at L to R above and write the total at A below.

**Totals-CGT discount and small business concessions****A**

Add amounts at J to S above and write the total at B below.

**B** 5,154

Add amounts at N to T above and write the total at C below.

**C**

Deduct the amount at A above from the amount at G in part E on page 2 and write the result at D below.

**D**

Deduct the amount at B above from the amount at H in part E on page 2 and write the result at E below.

**E** 10,308

Deduct the amount at C above from the amount at I in part E on page 2 and write the result at F below.

**F****Net capital gain (D + E + F)****G** 10,308

Transfer the amount at G to A on your tax return.

**Part I Unapplied net capital losses (UNCL) carried forward to later income years**UNCL from collectables **H**UNCL from all other CGT assets and CGT events **I**

Add amounts at H and I and write the total at V on your tax return.

**Part J Small business 15-year exemption**Exempt capital gains **J**CGT asset or CGT event code **K**

F

**Part K Scrip-for-scrip roll over for exchanging taxpayer**Roll over chosen? **A** Yes ☐ No ☒Original interests cost base **B**Replacement interests market value **C**Cash and other considerations **D**

Signature as prescribed in tax return

**Capital gains tax (CGT) schedule 2007**

RN 543BK07

Taxpayer name THE TYLER SUPERANNUATION FUND

TFN 974 804 26

**Part L Scrip-for-scrip roll over for acquiring entity - to be completed by companies and trusts only**

Acquiring entity **E** Yes ☐ No ☒ Print X in the appropriate box

Number of original entities **F**

Taxpayer TFN of original entity **G**

Number of shares units etc issued **H**

Number of options/rights etc issued **I**

Amount of other considerations **J**

First element of cost base of interests acquired **K**

Joint choice for roll over **L** Yes ☐ No ☒ Print X in the appropriate box

Cost base-significant common stakeholder interests acquired **M**

**Part M Did you have an employee share scheme in place at any time during the year? - to be completed by companies only**

**N** Yes ☐ No ☒ Print X in the appropriate box

**Part N Same majority underlying ownership and pre-CGT assets-Division 149 - to be completed by companies only**

**O** Yes ☐ No ☒ Print X in the appropriate box **F**