

PART A Electronic lodgment declaration (Form P, T, F, SMSF or EX)

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 However, you cannot lodge your tax return electronically if you do not quote your TFN.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

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) 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 964 961 472

Year 2019

Name of partnership,
trust, fund or entity SM & TM Hewett Superannuation 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 on tax returns.

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

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 lodgment 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 67076007

Account Name Northern Accounting Services

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

Signature

Date

Self-managed superannuation fund annual return

2019**Who should complete this annual return?**

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the Fund income tax return 2019 (NAT 71287)

Return year

2019

The Self-managed superannuation fund annual return instructions 2019 (NAT 71606) (the instructions) can assist you to complete this annual return.

The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT3036).

Section A: Fund information**1 Tax file number (TFN)**

964 961 472

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)

SM & TM Hewett Superannuation Fund

3 Australian business number (ABN)

76 358 477 050

4 Current postal address

C/- Northern Accounting Services P/L

Unit 3/245 Milne Road

MODBURY NORTH

SA

5092

5 Annual return status

Is this an amendment to the SMSF's 2019 return?

☒ A ☐ N

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

☒ B ☐ N**6 SMSF auditor**

Auditor's name

Title

Mr

Family name

Boys

First given name

Anthony

Other given names

SMSF Auditor Number

100 014 140

Auditor's phone number

08 83962020

Use Agent
address details?☐

Postal address

PO Box 3376 Rundle Mall

Adelaide

SA

5555

Date audit was completed

☒ A

Was Part A of the audit report qualified?

☒ B

Was Part B of the audit report qualified?

☒ C

If the audit report was qualified, have the reported issues been rectified?

☒ D

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
(must be six digits)

105004

Fund account number

403738016

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

SM & TM HEWETT SUPERANNUATION FD

I would like my tax refunds made to this account.

☐ N

Print Y for yes
or N for no.

If Yes, Go to C.

B Financial institution account details for tax refunds

Use Agent Trust Account?

☐ Y

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

BSB number

633000

Account number

148238272

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

Northern Accounting Services

C Electronic service address alias

Provide the electronic service address (ESA) issued by your SMSF messaging provider
(For example, SMSFdataESAAlias). See instructions for more information.

8 Status of SMSF

Australian superannuation fund

☐ A ☐ Y

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

☐ C ☐ Y

Fund's tax file number (TFN) 964 961 472

Fund benefit structure

☐ B ☐ A

Code

9 Was the fund wound up during the income year?

☐ N Print Y for yes
or N for no.

If yes, provide the date on
which fund was wound up

Day Month Year

Have all tax lodgment
and payment
obligations been met?

☐**10 Exempt current pension income**

Did the fund pay retirement phase superannuation income stream benefits to one or more members
in the income year?

☐ N

Print Y for 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

Unsegregated assets method

☐ C

Was an actuarial certificate obtained?

☐ D

Print Y for yes

Did the fund have any other income that was assessable?

☐ E

Print Y for 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

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** ☐ **N** ☐ Print **Y** for yes or **N** for no.

Have you applied an exemption or rollover? **M** ☐ Print **Y** for yes or **N** for no.

Code

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a Capital Gains Tax (CGT) schedule 2019

Net capital gain

A

Gross rent and other leasing and hiring income

B

Gross interest

C

3,901

Forestry managed investment scheme income

X

Gross foreign income

D1

Net foreign income

D

Loss

Australian franking credits from a New Zealand company

E

Transfers from foreign funds

F

Number

Gross payments where ABN not quoted

H

Gross distribution from partnerships

I

Loss

* Unfranked dividend amount

J

* Franked dividend amount

K

* Dividend franking credit

L

* Gross trust distributions

M

Code

Calculation of assessable contributions

Assessable employer contributions

R1

0

plus Assessable personal contributions

R2

32,564

plus #*No-TFN-quoted contributions

R3

0

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

less Transfer of liability to life insurance company or PST

R6

0

Assessable contributions (R1 plus R2 plus R3 less R6)

R

32,564

Calculation of non-arm's length income

* Net non-arm's length private company dividends

U1

plus * Net non-arm's length trust distributions

U2

plus * Net other non-arm's length income

U3

* Other income

S

Code

* Assessable income due to changed tax status of fund

T

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

U

#This is a mandatory label

* If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

GROSS INCOME (Sum of labels A to U)

W

Loss

Exempt current pension income

Y

TOTAL ASSESSABLE INCOME (W less Y)

V

36,465

Loss

Section C: Deductions and non-deductible expenses**12 Deductions and non-deductible expenses**

Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	A1 <input type="text"/>	A2 <input type="text"/>	
Interest expenses overseas	B1 <input type="text"/>	B2 <input type="text"/>	
Capital works expenditure	D1 <input type="text"/>	D2 <input type="text"/>	
Decline in value of depreciating assets	E1 <input type="text"/>	E2 <input type="text"/>	
Insurance premiums – members	F1 <input type="text"/>	F2 <input type="text"/>	
Death benefit increase	G1 <input type="text"/>		
SMSF auditor fee	H1 <input type="text"/>	H2 <input type="text"/>	
Investment expenses	I1 <input type="text"/>	I2 <input type="text"/>	
Management and administration expenses	J1 <input type="text" value="916"/>	J2 <input type="text"/>	
Forestry managed investment scheme expense	U1 <input type="text"/>	U2 <input type="text"/>	
Other amounts	L1 <input type="text"/>	L2 <input type="text" value="4,333"/>	Code <input type="text" value="0"/>
Tax losses deducted	M1 <input type="text"/>		
TOTAL DEDUCTIONS N <input type="text" value="916"/> (Total A1 to M1)		TOTAL NON-DEDUCTIBLE EXPENSES Y <input type="text" value="4,333"/> (Total A2 to L2)	
#TAXABLE INCOME OR LOSS O <input type="text" value="35,549"/> Loss <input type="text"/> (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)		TOTAL SMSF EXPENSES Z <input type="text" value="5,249"/> (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 2019 on how to complete the calculation statement.

#Taxable income	A <input type="text" value="35,549"/>	(an amount must be included even if it is zero)
#Tax on taxable income	T1 <input type="text" value="5,332.35"/>	(an amount must be included even if it is zero)
#Tax on no-TFN-quoted contributions	J <input type="text" value="0.00"/>	(an amount must be included even if it is zero)
Gross tax	B <input type="text" value="5,332.35"/>	(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

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

H6Credit 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

(Remainder of refundable tax offsets).

I

0.00

(unused amount from label E –
an amount must be included even if it is zero)**PAYG instalments raised****K**

9,788.00

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**

4,196.65

(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 2019.Tax losses carried forward
to later income years**U**Net capital losses carried
forward to later income years**V**Net capital losses brought forward
from prior yearsNet capital losses carried forward
to later income years

Non-Collectables

Collectables

Section F / Section G: Member Information

In Section F / G report all current members in the fund at 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.

Title		Mr	See the Privacy note in the Declaration.	Member's TFN	587 118 159	Member Number	1
Family name		Hewett				Account status	<input type="radio"/> Code
First given name		Stephen					
Other given names		Mark					
Date of birth		16/07/1962		If deceased, date of death			

Contributions

OPENING ACCOUNT BALANCE 131,097.00

Refer to instructions for completing these labels

Employer contributions

A

ABN of principal employer

A1

Personal contributions

B

34,943.00

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

Proceeds from primary residence disposal

H

Receipt date

I

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

TOTAL CONTRIBUTIONS

N

34,943.00

(Sum of labels A to M)

Other transactions

Accumulation phase account balance

S1

164,028.00

Retirement phase account balance - Non CDBIS

S2

0.00

Retirement phase account balance - CDBIS

S3

0.00

0 TRIS Count

Allocated earnings or losses

O

2,012.00

Loss

L

Inward rollovers and transfers

P

Outward rollovers and transfers

Q

Lump Sum payment

R1

Code

Income stream payment

R2

Code

CLOSING ACCOUNT BALANCE

S

164,028.00

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) 964 961 472

Title	Mrs	See the Privacy note in the Declaration.	Member'sTFN	565 260 114	Member Number	2
Family name	Hewett				Account status	<input type="radio"/> Code
First given name	Theresa					
Other given names	Mary					
Date of birth	01/07/1960	If deceased, date of death				

Contributions

OPENING ACCOUNT BALANCE 57,778.00

Refer to instructions for completing these labels

Employer contributions

A

ABN of principal employer

A1

Personal contributions

B

17,508.00

CGT small business retirement exemption

CCGT small business 15-year
exemption amount**D**

Personal injury election

E

Spouse and child contributions

F

Other third party contributions

G

Proceeds from primary residence disposal

H

Receipt date

HAssessable 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**TOTAL CONTRIBUTIONS **N** 17,508.00

(Sum of labels A to M)

Other transactions

Accumulation phase account balance

S1

74,951.00

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

0.00

Retirement phase account balance
- CDBIS**S3**

0.00

 0 TRIS Count

Allocated earnings or losses

O

335.00

Loss
L

Inward rollovers and transfers

P

Outward rollovers and transfers

Q

Lump Sum payment

R1

Income stream payment

R2

Code

Code

CLOSING ACCOUNT BALANCE **S** 74,951.00

S1 plus S2 plus S3

Accumulation phase value

X1

Retirement phase value

X2Outstanding limited recourse
borrowing arrangement amount**Y**

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts

A

Unlisted trusts

B

Insurance policy

C

Other managed investments

D

15b Australian direct investments

Cash and term deposits

E

238,127

Debt securities

F

Loans

G

Listed shares

H

Unlisted shares

I

Limited recourse borrowing arrangements

Australian residential real property

J1

Australian non-residential real property

J2

Overseas real property

J3

Australian shares

J4

Overseas shares

J5

Other

J6

Limited recourse borrowing arrangements

J

0

Non-residential real property

K

Residential real property

L

Collectables and personal use assets

M

Other assets

O

851

15c Other investments

Crypto-Currency

N

15d Overseas direct investments

Overseas shares

P

Overseas non-residential real property

Q

Overseas residential real property

R

Overseas managed investments

S

Other overseas assets

TTOTAL AUSTRALIAN AND OVERSEAS ASSETS
(Sum of labels A to T)**U**

238,978

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☐

15f 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.

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	V1	
Permissible temporary borrowings	V2	
Other borrowings	V3	
Borrowings		V
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)		W 238,979
Reserve accounts		X
Other liabilities		Y
TOTAL LIABILITIES		Z 238,979

Section I: Taxation of financial arrangements**17 Taxation of financial arrangements (TOFA)**

Total TOFA gains	H	
Total TOFA losses	I	

Section J: Other information**Family trust election status**

If the trust or fund has made, or is making, a family trust election, write the four-digit income year specified of the election (for example, for the 2018–19 income year, write 2019).

A	
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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 2019.

B	
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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 2019 for each election.

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

D	
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Section K: Declarations

Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

Important

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

Privacy

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to ato.gov.au/privacy.

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date Day Month Year

Preferred trustee or director contact details:

Title Mr

Family name Hewett

First given name Stephen

Other given names Mark

Phone number Area code 08 Number 83962020

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, NORTHERN ACCOUNTING SERVICES PTY LTD

declare that the Self-managed superannuation fund annual return 2019 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 Mr

Family name Hewett

First given name Michael

Other given names John

Tax agent's practice NORTHERN ACCOUNTING SERVICES PTY LTD

Tax agent's phone number Area code 08 Number 8396 2020

Tax agent number 67076007

Reference number SMTM0001