

Fund income tax and regulatory return

2007
 to

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)**Name of fund or trust**

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.

Suburb or town

State

Postcode

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

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**

Business postcode

Was the fund or trust wound up during the year ?**K**

Print Y for yes
or N for no.

Date wound up**L**

IN-CONFIDENCE-when completed

Trustee's Signature

Name of fund

TFN

1 Superannuation fund number

A

2 Date of establishment of fund or trust

B

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

Resident

C1

Superannuation

D1

fund

Pooled

Membership

superannuation

D3

industry

E1

Approved

fund trust

classification

Non-resident

C2

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

or N for No.

F

Income tax calculation and information statement

8 Calculation statement

Taxable income

A

Foreign tax credits

D

Gross tax

B

Rebates/tax offsets

C

Less:

Total of Labels D and C

G

Tax payable

H

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

Credit for tax withheld-foreign resident withholding

E

Subtotal

H

Refundable franking credits

Q

Less:

PAYG instalments raised

T

Total amount of tax

payable (+) or refundable(-)

S

F

Trustee's Signature

Name of fund

TFN

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

Did you have a CGT event during the year ? **G** ☐ or N for No.

Print Y for Yes

Net capital gain

A

Do you need to complete a CGT schedule 2007 ?

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

Gross rent and other

leasing and hiring income

B

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

Gross distribution from trusts

X

Other income

R

Total of the above labels excluding label

I**S**

CODE

F

Trustee's Signature

Name of fund

TFN

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

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

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

10 Losses informationTax 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** **F**

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

11 Other information

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

Attributed foreign income

Do you need to complete a Losses schedule 2007 ?

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

TFN

14 Internet transactions

Did the fund have dealings - including purchases and sales of assets or borrowings - on the internet ?

☒☐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.

☒☐

- 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?

☒☐**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?

☒☐**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.

☒☐**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?

☒☐**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

☒☐

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 ?

☐

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 ?

☐

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

ABN

Name

Amount

ABN

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?

☐

Trustee's Signature

Name of fund

TFN

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

Family name

First given name

Auditor's professional body membership number

Name of organisation**Postal address**

Suburb or town	State	Postcode
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Telephone

Area code

Number

CODE

26 Which professional body does the auditor belong to ?☐**27 Did the fund comply with all relevant SIS requirements ?**☐Print Y for Yes or
N for No.

Trustee's Signature

Name of fund

TFN

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 ☐ 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**