

# **Income Tax Return**



# Self managed superannuation fund annual return

## 2023

### Section A: Fund information

1 Tax file number (TFN) \* 934 660 128

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

Wingnuts Super Fund

3 Australian business number (ABN) (if applicable) 46 704 504 438

4 Current postal address \*

PO Box 1139

Suburb or town \*EAST VICTORIA PARK State\*WA Postcode \*6981

Country - if not Australia

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 ☐

6 SMSF auditor

Auditor's name

Title: Mr

Family name \*

Boys

Suffix

First given name \*

Anthony

Other given names

William

SMSF Auditor Number\*

100014140

Auditor's phone number\*

04 10712708

Postal address\*

PO Box 3379

Rundle Mall

Suburb or town \*Adelaide State\*SA Postcode \*5000

Country - if not Australia

Date audit was completed

A

Day Month Year  
02/10/2023

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 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)

067167

Fund Account number

12515989

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

The Trustees Wingnuts Super Fund

☒ I would like my tax refunds made to this account. Go to C.

**B Financial institution details for tax refunds only**

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

BSB number (must be six digits)

Account number

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

**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.

**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-contributions and  
Low Income Super Contribution?

**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

Day Month Year

Have all tax lodgment  
and payment  
obligations been met?

No

☒

Yes

☐

**10 Exempt current pension income**

Did the fund pay an income stream 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**

\$

46,375.00

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 contributions.  
Go to Section C: Deductions and non-deductible expenses. (Do not complete Section B: Income)

Management and  
administration expenses

**J1**

\$

.00

**J2**

\$

1,909.00

**TOTAL DEDUCTIONS**

**N**

\$

.00

(Total A1 to M1)

**TOTAL NON-DEDUCTIBLE EXP.**

**Y**

\$

1,909.00

(Total A2 to L2)

**TAXABLE INCOME OR LOSS**

**O**

\$

.00

(Total assessable income less  
total deductions)

Loss

☐

**TOTAL SMSF EXPENSES**

**Z**

\$

1,909.00

(N plus Y)

**Section D: Income tax calculation statement**

**13 Calculation statement**

Taxable income	<b>A</b>	\$	0.00
(an amount must be included even if it is zero)			
Tax on taxable income	<b>T1</b>	\$	0.00
(an amount must be included even if it is zero)			
Tax on No-TFN quoted contributions	<b>J</b>	\$	0.00
(an amount must be included even if it is zero)			

Gross tax **B** \$ 0.00  
(T1 plus J)

Foreign income tax offset	<b>C1</b>	\$	
Rebates and tax offsets	<b>C2</b>	\$	
Non-refundable non-carry forward tax offsets	<b>C</b>	\$	
(C1 plus C2)			

Early stage venture capital limited partnership tax offset	<b>D1</b>	\$	
Early stage venture capital limited partnership tax offset carried forward from previous year	<b>D2</b>	\$	
Early stage investor tax offset	<b>D3</b>	\$	
Early stage investor tax offset carried forward from previous year	<b>D4</b>	\$	
Non-refundable carry forward tax offsets	<b>D</b>	\$	
(D1 plus D2 plus D3 plus D4)			

SUBTOTAL 1 **T2** \$ 0.00  
(B less C - cannot be less than zero)

SUBTOTAL 2 **T3** \$ 0.00  
(T2 less D - cannot be less than zero)

Complying fund's franking credits tax offset	<b>E1</b>	\$	11,053.69
No-TFN tax offset	<b>E2</b>	\$	
National rental affordability scheme tax offset	<b>E3</b>	\$	
Exploration credit tax offset	<b>E4</b>	\$	
Refundable tax offsets	<b>E</b>	\$	11,053.69
(E1 plus E2 plus E3 plus E4)			
TAX PAYABLE	<b>T5</b>	\$	0.00
(T3 less E - cannot be less than zero)			



Section 102AAM  
interest charge

G \$

<p>Credit for tax withheld - foreign resident withholding</p> <p>H2 \$</p> <p>Credit for tax withheld - where ABN or TFN not quoted (non-individual)</p> <p>H3 \$</p> <p>Credit for TFN amounts withheld from payments from closely held trusts</p> <p>H5 \$</p> <p>Credit for interest on no-TFN tax offset</p> <p>H6 \$</p> <p>Credit for amounts withheld from foreign resident capital gains withholding</p> <p>H8 \$</p>	<p>Eligible credits H \$</p> <p>(H2 plus H3 plus H5 plus H6 plus H8)</p>
<p>Tax offset refunds (Remainder of refundable tax offsets) I \$ 11,053.69</p> <p>unused amount from label E - an amount must be included even if it is zero</p>	
<p>PAYG instalments raised K \$</p>	
<p>Supervisory levy L \$ 259.00</p>	
<p>Supervisory levy adjustment for wound up funds M \$</p>	
<p>Supervisory levy adjustment for new funds N \$</p>	

AMOUNT DUE OR REFUNDABLE S

A positive amount at S is what you owe, while a negative amount is refundable to you

\$ -10,794.69

(T5 plus G less H less I less K plus L less M plus N)

Section H: Assets and liabilities

15 Assets

15b Australian direct investments

<p>Limited recourse borrowing arrangements</p> <p>Australian resident real property</p> <p>J1 \$ .00</p> <p>Australian non-residential real property</p> <p>J2 \$ .00</p> <p>Overseas real property</p> <p>J3 \$ .00</p> <p>Australian shares</p> <p>J4 \$ .00</p> <p>Overseas shares</p> <p>J5 \$ .00</p> <p>Other</p> <p>J6 \$ .00</p> <p>Property Count</p> <p>J7 \$ .00</p>	<p>Cash and term deposits E \$ 189,519.00</p> <p>Debt securities F \$ .00</p> <p>Loans G \$ .00</p> <p>Listed shares H \$ 444,068.00</p> <p>Unlisted shares I \$ .00</p> <p>Limited recourse borrowing arrangement J \$ .00</p> <p>Non-residential real property K \$ .00</p> <p>Residential real property L \$ .00</p> <p>Collectables and personal use assets M \$ .00</p> <p>Other assets O \$ 11,053.00</p>
<p>TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$ 644,640.00</p> <p>(Sum of labels A to T)</p>	

Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G) W \$ 644,640.00

TOTAL LIABILITIES Z \$ 644,640.00

## Section I: Taxation of financial arrangements

### 17 Taxation of financial arrangements (TOFA)

## Section K: Declarations

#### 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 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
2	10	23

### Preferred trustee or director contact details:

Title:

Family name \*

Suffix

First given name \*

Other given names

Phone number \*

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

### 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
02	10	2023

### Tax agent's contact details:

Title:

Family name \*

Suffix

First given name \*

Other given names

Tax agent's practice

Tax agent's phone number\*

Reference number

Tax agent number\*

## Part A Electronic lodgment declaration (Form P, T, C, F, SMSF or EX)

This declaration is to be completed where the tax return is to be lodged via the Tax Office's electronically. 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, lodgments cannot be accepted electronically if the TFN is not quoted.

Taxation law authorises the ATO to collect information and to 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)

### 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	934 660 128	Year	2023
Name of Partnership, Trust, Fund or Entity	Wingnuts Super Fund		
Total Income or Loss		Total Deductions	
		Taxable Income or Loss	

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.

Signature of  
Partner, Trustee or  
Director

Date

2/10/23

## 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.

EFT Account	067 167	- 12 515 989	The Trustees Wingnuts Super Fund
-------------	---------	--------------	----------------------------------

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

Agent's reference  
number

26196329

Signature

Date

2/10/23



## Section F: Member information

In Section F report all current members in the fund at 30 June.

Use Section G to report any former members or deceased members who held an interest in the fund at any time during the income year.

## MEMBER NUMBER

1

Title:

Family name

Amery

First given name

Richard

Other given names

James

## Member's TFN

See the Privacy note in the Declaration

310 516 259

## Date of birth

Day Month Year

20/02/1951

## If deceased, date of death

Day Month Year

Code

Account status

O

## Contributions

## OPENING ACCOUNT BALANCE

\$ 225003.64

Employer contributions

A \$

ABN of principal employer

Personal contributions

B \$

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

H1 Day Month Year

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 \$

Accumulation phase account balance

S1 \$ 0.00

Retirement phase account balance - Non CDBIS

S2 \$ 248746.50

Retirement phase account balance - CDBIS

S3 \$ 0.00

TRIS Count

0

Accumulation phase value

X1 \$ 0.00

Retirement phase value

X2 \$ 0.00

Allocated earnings or losses

O \$ 34992.86

Inward rollovers and transfers

P \$

Lump Sum payment

R1 \$

Income stream payment

R2 \$ 11250.00

Outstanding limited recourse borrowing arrangement amount

Y \$ 0.00

Loss

Q

Outward rollovers and transfers

Q \$

Code

R

Code

M

## CLOSING ACCOUNT BALANCE

S \$ 248746.50



Section F: Member information

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

MEMBER NUMBER

2

Title: Mrs

Account status

Code

O

Family name

Amery

First given name

Linda

Other given names

Wallen

Member's TFN

See the Privacy note in the Declaration

159 011 771

Date of birth

Day Month Year

13/03/1957

If deceased, date of death

Day Month Year

Contributions

OPENING ACCOUNT BALANCE

\$

358105.50

Employer contributions

A

\$

ABN of principal employer

Personal contributions

B

\$

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

H1

Day Month Year

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

\$

Accumulation phase account balance

S1

\$

0.00

Retirement phase account balance - Non CDBIS

S2

\$

395893.54

Retirement phase account balance - CDBIS

S3

\$

0.00

TRIS Count

0

Accumulation phase value

X1

\$

0.00

Retirement phase value

X2

\$

0.00

Allocated earnings or losses

O

\$

55693.04

Inward rollovers and transfers

P

\$

Lump Sum payment

R1

\$

Income stream payment

R2

\$

17905.00

Outstanding limited recourse borrowing arrangement amount

Y

\$

0.00

Loss

Outward rollovers and transfers

Q

\$

Code

Code

M

CLOSING ACCOUNT BALANCE

S

\$

395893.54

A