

## R &amp; S ROWLAND SUPER FUND

## Contribution Caps

For the Period From 1 July 2021 to 30 June 2022

## Mr Caleb Rowland

Date of Birth: 10 May 1998

Age: 24 (at 30/06/2022)

Status: Member may be eligible for the bring forward rule, certain conditions apply

## Contributions Summary

Non-Concessional

## Prior Year Contributions

The 'Bring Forward Rule' was NOT triggered in the previous 2 years

3-year cap in effect from previous years

N/A

Total non-concessional contributions in previous 2 years

N/A

## Current Year Contributions

Note

Concessional

Non-Concessional

Caps	1,2	27,500.00	110,000.00
Cumulative Available Unused Cap	3	60,433.41	0.00
Contributions made (to this fund)	4	7,599.96	0.00
Contributions made (to other funds)		0.00	0.00
Contributions as allocated		7,599.96	0.00
Amount above caps	5	0.00	0.00
Available		80,333.45	110,000.00

## Notes

- 1 . 'Bring Forward Rule' MAY be triggered this year
- 2 . Non-concessional cap shown applies to current year only
- 3 . Member may be eligible to make catch-up concessional contributions
- 4 . Excludes any unmatched deposits
- 5 . Any excess concessional contributions are treated as non-concessional

## Contributions Breakdown

<u>Income Type</u>	<u>Contribution Type</u>	<u>Amount</u>
Concessional	Employer	0.00
	Personal	7,599.96
	Family and friends	0.00
	Foreign superannuation fund	0.00
	Transfers from reserve	0.00
	<b>Contributions as allocated</b>	<b>7,599.96</b>
NonConcessional	Personal	0.00
	Spouse	0.00
	Child	0.00
	Transfers from reserve	0.00
	Foreign superannuation fund	0.00
	<b>Contributions as allocated</b>	<b>0.00</b>
Other	CGT small business 15-year exemption	0.00
	CGT small business retirement exemption	0.00
	Government Co-Contributions	0.00
	Directed termination payment (taxed)	0.00
	Directed termination payment (untaxed)	0.00
	Personal injury election	0.00
	Downsizer Contribution	0.00
	COVID-19 Re-Contribution	0.00
	<b>Total Other contributions</b>	<b>0.00</b>

## Transactions

Date	Contribution Type	Concessional	Non-Concessional	Other	Source
12/07/2021	Personal	633.33			manual
06/08/2021	Personal	633.33			manual
13/09/2021	Personal	633.33			manual
15/10/2021	Personal	633.33			manual
08/11/2021	Personal	633.33			manual
15/12/2021	Personal	633.33			manual

**R & S ROWLAND SUPER FUND**  
**Contribution Caps**  
**For the Period From 1 July 2021 to 30 June 2022**

**Mr Caleb Rowland**

Date	Contribution Type	Concessional	Non-Concessional	Other	Source
20/01/2022	Personal	633.33			manual
15/02/2022	Personal	633.33			manual
16/03/2022	Personal	633.33			manual
20/04/2022	Personal	633.33			manual
20/05/2022	Personal	633.33			manual
20/06/2022	Personal	633.33			manual
<b>Totals:</b>		<b>7,599.96</b>			

**SMSF DataFlow Transactions**

Payment Date	Contribution Type	Amount	Payment Reference	Status
<b>THE TRUSTEE FOR R &amp; S ROWLAND FAMILY TRUST</b>				
12/07/2021	Employer Mandated	633.33	ATO001100014327530	Cancelled
06/08/2021	Employer Mandated	633.33	ATO008000015293862	Cancelled
13/09/2021	Employer Mandated	633.33	ATO007000015202747	Cancelled
15/10/2021	Employer Mandated	633.33	ATO002000015822166	Cancelled
08/11/2021	Employer Mandated	633.33	ATO009000015714371	Cancelled
15/12/2021	Employer Mandated	633.33	ATO008000015995996	Cancelled
20/01/2022	Employer Mandated	633.33	ATO002000016163951	Cancelled
15/02/2022	Employer Mandated	633.33	ATO002000016214153	Cancelled
16/03/2022	Employer Mandated	633.33	ATO007000015822996	Cancelled
20/04/2022	Employer Mandated	633.33	ATO001100015732403	Cancelled
20/05/2022	Employer Mandated	633.33	ATO005000016073027	Cancelled
20/06/2022	Employer Mandated	633.33	ATO007000016063069	Cancelled
<b>Subtotal:</b>		<b>7,599.96</b>		

Disclaimer: SMSF Dataflow contributions received via SuperStream will only display where smsfdataflow was the elected electronic services address (ESA), and the member and fund details provided to their employer or Super Clearing House matched the records on Class.

**R & S ROWLAND SUPER FUND**  
**Contribution Caps**  
**For the Period From 1 July 2021 to 30 June 2022**

**Mr Russell Rowland**

**Date of Birth:** 21 Jul 1966  
**Age:** 55 (at 30/06/2022)  
**Status:** Member may be eligible for the bring forward rule, certain conditions apply

**Contributions Summary**

**Non-Concessional**

**Prior Year Contributions**

The 'Bring Forward Rule' was NOT triggered in the previous 2 years  
 3-year cap in effect from previous years  
 Total non-concessional contributions in previous 2 years

N/A  
 N/A

Current Year Contributions	Note	Concessional	Non-Concessional
Caps	1,2	27,500.00	110,000.00
Cumulative Available Unused Cap	3	25,000.00	0.00
Contributions made (to this fund)	4	50,000.00	0.00
Contributions made (to other funds)		0.00	0.00
Contributions as allocated		50,000.00	0.00
Amount above caps	5	0.00	0.00
Available		2,500.00	110,000.00

**Notes**

- 1 . 'Bring Forward Rule' MAY be triggered this year
- 2 . Non-concessional cap shown applies to current year only
- 3 . Member may be eligible to make catch-up concessional contributions
- 4 . Excludes any unmatched deposits
- 5 . Any excess concessional contributions are treated as non-concessional

**Contributions Breakdown**

<u>Income Type</u>	<u>Contribution Type</u>	<u>Amount</u>
<b>Concessional</b>	Employer	0.00
	<b>Personal</b>	<b>50,000.00</b>
	Family and friends	0.00
	Foreign superannuation fund	0.00
	Transfers from reserve	0.00
<b>NonConcessional</b>	<b>Contributions as allocated</b>	<b>50,000.00</b>
	Personal	0.00
	Spouse	0.00
	Child	0.00
	Transfers from reserve	0.00
	Foreign superannuation fund	0.00
<b>Other</b>	<b>Contributions as allocated</b>	<b>0.00</b>
	CGT small business 15-year exemption	0.00
	CGT small business retirement exemption	0.00
	Government Co-Contributions	0.00
	Directed termination payment (taxed)	0.00
	Directed termination payment (untaxed)	0.00
	Personal injury election	0.00
	Downsizer Contribution	0.00
	COVID-19 Re-Contribution	0.00
	<b>Total Other contributions</b>	<b>0.00</b>

**Transactions**

Date	Contribution Type	Concessional	Non-Concessional	Other	Source
02/05/2022	Personal	50,000.00			manual
	<b>Totals:</b>	<b>50,000.00</b>			

**R & S ROWLAND SUPER FUND**  
**Contribution Caps**  
**For the Period From 1 July 2021 to 30 June 2022**

**Mrs Susanna Rowland**

**Date of Birth:** 4 Apr 1969  
**Age:** 53 (at 30/06/2022)  
**Status:** Member may be eligible for the bring forward rule, certain conditions apply

**Contributions Summary**

**Non-Concessional**

**Prior Year Contributions**

The 'Bring Forward Rule' was NOT triggered in the previous 2 years  
 3-year cap in effect from previous years  
 Total non-concessional contributions in previous 2 years

N/A  
 N/A

Current Year Contributions	Note	Concessional	Non-Concessional
Caps	1,2	27,500.00	110,000.00
Cumulative Available Unused Cap	3	25,000.00	0.00
Contributions made (to this fund)	4	50,000.00	0.00
Contributions made (to other funds)		0.00	0.00
Contributions as allocated		50,000.00	0.00
Amount above caps	5	0.00	0.00
Available		2,500.00	110,000.00

**Notes**

- 1 . 'Bring Forward Rule' MAY be triggered this year
- 2 . Non-concessional cap shown applies to current year only
- 3 . Member may be eligible to make catch-up concessional contributions
- 4 . Excludes any unmatched deposits
- 5 . Any excess concessional contributions are treated as non-concessional

**Contributions Breakdown**

<u>Income Type</u>	<u>Contribution Type</u>	<u>Amount</u>
<b>Concessional</b>	Employer	0.00
	<b>Personal</b>	<b>50,000.00</b>
	Family and friends	0.00
	Foreign superannuation fund	0.00
	Transfers from reserve	0.00
<b>NonConcessional</b>	<b>Contributions as allocated</b>	<b>50,000.00</b>
	Personal	0.00
	Spouse	0.00
	Child	0.00
	Transfers from reserve	0.00
	Foreign superannuation fund	0.00
<b>Other</b>	<b>Contributions as allocated</b>	<b>0.00</b>
	CGT small business 15-year exemption	0.00
	CGT small business retirement exemption	0.00
	Government Co-Contributions	0.00
	Directed termination payment (taxed)	0.00
	Directed termination payment (untaxed)	0.00
	Personal injury election	0.00
	Downsizer Contribution	0.00
	COVID-19 Re-Contribution	0.00
	<b>Total Other contributions</b>	<b>0.00</b>

**Transactions**

Date	Contribution Type	Concessional	Non-Concessional	Other	Source
02/05/2022	Personal	50,000.00			manual
	<b>Totals:</b>	<b>50,000.00</b>			

## Chaitra Ramesh

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**From:** Elizabeth Meiklejohn  
**Sent:** Tuesday, 14 June 2022 8:06 PM  
**To:** Chaitra Ramesh  
**Subject:** FW: ROW09 - Super for tax planning

Hi Chai

Can you please turn this into a C1aa workpaper for ROW09s and ROW24s?

Save in 2022 info folders.

Thank you

Liz



**Elizabeth Meiklejohn** SSA CA  
Senior Associate

**VIRTU** | *self managed super specialists*  
1454 Logan Road, Mount Gravatt Q 4122



07 3349 1452



PO BOX 83 Mount Gravatt Q 4122



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**From:** Elizabeth Meiklejohn  
**Sent:** Tuesday, 14 June 2022 8:05 PM  
**To:** Sophie Fairlie <[SophieF@mtaccountants.com.au](mailto:SophieF@mtaccountants.com.au)>  
**Cc:** Edward Glasson <[EdwardG@mtaccountants.com.au](mailto:EdwardG@mtaccountants.com.au)>  
**Subject:** RE: ROW09 - Super for tax planning

Hi Sophie

No worries, I can change to personal tax deductible super contributions.

Thanks

Liz

---

**From:** Sophie Fairlie <[SophieF@mtaccountants.com.au](mailto:SophieF@mtaccountants.com.au)>  
**Sent:** Tuesday, 14 June 2022 11:48 AM  
**To:** Elizabeth Meiklejohn <[ElizabethM@virtusuper.com.au](mailto:ElizabethM@virtusuper.com.au)>  
**Cc:** Edward Glasson <[EdwardG@mtaccountants.com.au](mailto:EdwardG@mtaccountants.com.au)>  
**Subject:** RE: ROW09 - Super for tax planning

Hey Lizzie

For the 2022 year is it possible to treat the super that has been paid to the boys as self-employed contributions. These were paid out of the business account via the ATO SBSCH, but we aren't paying them any wages and will less mucking around if we don't have to change it to RESC on our end for payroll.

It will be:

- Josh
- Caleb
- Rohan

Let me know if this is possible or if there are any issues with changing the treatment on your side.

Thanks

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**Sophie Fairlie** | Accounting and Bookkeeping

Manager

☎ 07 3422 8000

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**From:** Elizabeth Meiklejohn <[ElizabethM@virtusuper.com.au](mailto:ElizabethM@virtusuper.com.au)>

**Sent:** Tuesday, 14 June 2022 8:52 AM

**To:** Sophie Fairlie <[SophieF@mtaccountants.com.au](mailto:SophieF@mtaccountants.com.au)>

**Cc:** Edward Glasson <[EdwardG@mtaccountants.com.au](mailto:EdwardG@mtaccountants.com.au)>

**Subject:** RE: ROW09 - Super for tax planning

Hi Sophie

The following super contributions have been made:

Russell \$50,000

Sue \$50,000

Another email to follow about the unit trust distributions.

Thanks

Liz



**Elizabeth Meiklejohn** SSA CA  
Senior Associate

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**From:** Sophie Fairlie <[SophieF@mtaccountants.com.au](mailto:SophieF@mtaccountants.com.au)>

**Sent:** Tuesday, 14 June 2022 8:07 AM

**To:** Elizabeth Meiklejohn <[ElizabethM@virtusuper.com.au](mailto:ElizabethM@virtusuper.com.au)>

**Subject:** ROW09 - Super for tax planning

Hey Lizzie

Are you able to let me know super contributions for ROW09 for 2022?  
We are catching up with them for tax planning next week.

Thanks

PS – We are always open for new business so please pass on our details to any friends, family or colleagues whom would benefit from our services.





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**Sophie Fairlie** | Accounting and Bookkeeping  
Manager

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