



Roscoe & Company Pty Ltd
ACN 111 186 853
ABN 29 270 216 457

119 Willoughby Road
Crows Nest NSW 2065

PO Box 672
Willoughby NSW 2068
Phone 1300 790 535
www.roscoe.com.au

S A Mason Super Fund

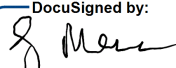
ABN: 46 846 811 508

Income Tax Return For the Year Ended 30 June 2021



CHARTERED ACCOUNTANTS
AUSTRALIA • NEW ZEALAND

Signature as prescribed in tax return

DocuSigned by:

 5ED44519CEB8436...

Self-managed superannuation fund annual return 2021

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 2021* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2021* (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 (NAT 3036).

To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S M I T H S T
- Place X in ALL applicable boxes.

➡ Postal address for annual returns:

Australian Taxation Office
GPO Box 9845
[insert the name and postcode
of your capital city]

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 Tax file number (TFN) 369238832

➡ To assist processing, write the fund's TFN at the top of pages 3, 5, 7 and 9.

- ❗ The ATO 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)

S A MASON SUPER FUND

3 Australian business number (ABN) (if applicable) 46846811508

4 Current postal address

PO Box 672

Suburb/town

Willoughby

State/territory

NSW

Postcode

2068

5 Annual return status

Is this an amendment to the SMSF's 2021 return?

A No ☒ Yes ☐

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

B No ☒ Yes ☐

100017996MS

Signature as prescribed in tax return

Tax File Number 369238832

6 SMSF auditor

Auditor's name

Title: Mr ☒ Mrs ☐ Miss ☐ Ms ☐ Other ☐

Family name

Nitschke

First given name

Kym

Other given names

SMSF Auditor Number

100030760

Auditor's phone number

1300283486

Postal address

PO Box 3376

Suburb/town

Rundle Mall

State/territory

SA

Postcode

5000

Date audit was completed

A 31 / 08 / 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 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

012474

Fund account number

213997369

Fund account name

S A MASON SUPER FUND

I would like my tax refunds made to this account. ☒ Go to C.**B Financial institution account details for tax refunds**

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

BSB number

Account number

Account name

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.

AUSPOSTSMSF

Signature as prescribed in tax return

Tax File Number

369238832

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-contribution and Low Income Super Amounts?

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 retirement phase superannuation income stream benefits 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** \$

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 quoted contributions. 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.

Signature as prescribed in tax return

Tax File Number 369238832

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 No ☐ Yes ☒

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2021*.

Have you applied an exemption or rollover?

M No ☒ Yes ☐

Code ☐

Net capital gain

A \$

Gross rent and other leasing and hiring income

B \$

Gross interest

C \$

Forestry managed investment scheme income

X \$

D1 \$	Gross foreign income	Net foreign income	D \$	Loss <input type="checkbox"/>
--------------	----------------------	--------------------	-------------	-------------------------------

Australian franking credits from a New Zealand company

E \$

Transfers from foreign funds

F \$

Number
0

Gross payments where ABN not quoted

H \$

Gross distribution from partnerships

I \$

Loss ☐

Calculation of assessable contributions

Assessable employer contributions

R1 \$

plus Assessable personal contributions

R2 \$

plus **No-TFN-quoted contributions

R3 \$

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

less Transfer of liability to life insurance company or PST

R6 \$

*Unfranked dividend amount

J \$

356

*Franked dividend amount

K \$

2,711

*Dividend franking credit

L \$

1,161

*Gross trust distributions

M \$

591

Code
P

Assessable contributions
(**R1** plus **R2**
plus **R3** less **R6**)

R \$

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 \$

4,819

Loss ☐

Exempt current pension income

Y \$

TOTAL ASSESSABLE INCOME
(**W** less **Y**)

V \$

4,819

Loss ☐

Signature as prescribed in tax return

Tax File Number 369238832

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 \$	A2 \$	
Interest expenses overseas	B1 \$	B2 \$	
Capital works expenditure	D1 \$	D2 \$	
Decline in value of depreciating assets	E1 \$	E2 \$	
Insurance premiums – members	F1 \$	F2 \$	
SMSF auditor fee	H1 \$	H2 \$	
Investment expenses	I1 \$	I2 \$	
Management and administration expenses	J1 \$	J2 \$	
Forestry managed investment scheme expense	U1 \$	U2 \$	
Other amounts	L1 \$	L2 \$	
Tax losses deducted	M1 \$		

TOTAL DEDUCTIONS
N \$ 1,431
(Total A1 to M1)

TOTAL NON-DEDUCTIBLE EXPENSES
Y \$
(Total A2 to L2)

#TAXABLE INCOME OR LOSS
O \$ 3,388
(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)
Loss

TOTAL SMSF EXPENSES
Z \$ 1,431
(N plus Y)

#This is a mandatory label.

Signature as prescribed in tax return

Tax File Number 369238832

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 2021* on how to complete the calculation statement.

#Taxable income **A \$** 3,388
(an amount must be included even if it is zero)

#Tax on taxable income **T1 \$** 508.20
(an amount must be included even if it is zero)

#Tax on no-TFN-quoted contributions **J \$** 0.00
(an amount must be included even if it is zero)

Gross tax **B \$** 508.20

(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 \$ 508.20

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset
D1 \$ 0.00

Early stage venture capital limited partnership tax offset carried forward from previous year
D2 \$ 0.00

Early stage investor tax offset
D3 \$ 0.00

Early stage investor tax offset carried forward from previous year
D4 \$ 0.00

Non-refundable carry forward tax offsets
D \$ 0.00

(D1 plus D2 plus D3 plus D4)

SUBTOTAL 2

T3 \$ 508.20

(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset
E1 \$ 1,161.96

No-TFN tax offset
E2 \$

National rental affordability scheme tax offset
E3 \$

Exploration credit tax offset
E4 \$ 0.00

Refundable tax offsets
E \$ 1,161.96

(E1 plus E2 plus E3 plus E4)

#TAX PAYABLE **T5 \$** 0.00

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$

Signature as prescribed in tax return

Tax File Number

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

H6\$

Credit for foreign resident capital gains withholding amounts

H8\$

Eligible credits

H\$

(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

#Tax offset refunds
(Remainder of refundable tax offsets)

I\$

(unused amount from label E – an amount must be included even if it is zero)

PAYG instalments raised

K\$

Supervisory levy

L\$

Supervisory levy adjustment for wound up funds

M\$

Supervisory levy adjustment for new funds

N\$

AMOUNT DUE OR REFUNDABLE
A positive amount at S is what you owe, while a negative amount is refundable to you.

S\$

(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 2021.

Tax losses carried forward to later income years

U\$

Net capital losses carried forward to later income years

V\$

Signature as prescribed in tax return

Tax File Number

369238832

Section F: Member information

MEMBER 1

Title: Mr ☒ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

Mason

First given name

Scott

Other given names

Member's TFN

See the Privacy note in the Declaration.

149896905

Date of birth

15/01/1967

Contributions

OPENING ACCOUNT BALANCE \$

119,845.04



Refer to instructions for completing these labels.

Employer contributions

A \$

ABN of principal employer

A1

Personal contributions

B \$

55.00

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

Day

Month

Year

H1

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 Amounts)

M \$

TOTAL CONTRIBUTIONS N \$

55.00

(Sum of labels A to M)

Other transactions

Allocated earnings
or losses

O \$

20,997.03

Loss

Inward
rollovers and
transfers

P \$

Outward
rollovers and
transfers

Q \$

Lump Sum
payments

R1 \$

Income
stream
payments

R2 \$

Code

Code

Accumulation phase account balance

S1 \$

140,897.07

Retirement phase account balance
- Non CDBIS

S2 \$

0.00

Retirement phase account balance
- CDBIS

S3 \$

0.00

0

TRIS Count

CLOSING ACCOUNT BALANCE S \$

140,897.07

(S1 plus S2 plus S3)

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse
borrowing arrangement amount Y \$

Signature as prescribed in tax return

Tax File Number 369238832

Section H: **Assets and liabilities****15 ASSETS****15a Australian managed investments**Listed trusts **A** \$ 17,158Unlisted trusts **B** \$Insurance policy **C** \$Other managed investments **D** \$**15b Australian direct investments**Cash and term deposits **E** \$ 2,412**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 \$

Property count

J7Debt securities **F** \$Loans **G** \$Listed shares **H** \$ 120,183Unlisted shares **I** \$Limited recourse borrowing arrangements **J** \$Non-residential real property **K** \$Residential real property **L** \$Collectables and personal use assets **M** \$Other assets **O** \$ 1,143**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 **T** \$**TOTAL AUSTRALIAN AND OVERSEAS ASSETS U** \$ 140,896(Sum of labels **A** to **T**)**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?**A** No ☒Yes ☐

\$

Signature as prescribed in tax return

Tax File Number

369238832

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?

A No ☐ Yes ☐

Did the members or related parties of the fund use personal guarantees or other security for the LRBA?

B No ☐ Yes ☐

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 \$

Reserve accounts **X** \$

Other liabilities **Y** \$

TOTAL LIABILITIES Z \$

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 2020–21 income year, write **2021**).

A

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 2021*.

B

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 2021* for each election.

C

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2021*.

D

100017996MS

Signature as prescribed in tax return

Tax File Number 369238832

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

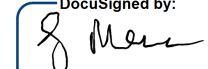
The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

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 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

DocuSigned by:

 5FD44519CFB8436

Date / /

Preferred trustee or director contact details:

Title: Mr ☒ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

Mason

First given name

Scott

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

4 Scott's Rt Pty Ltd

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 declare that the *Self-managed superannuation fund annual return 2021* 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 / /

Tax agent's contact details

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☒ Other

Family name

Roscoe

First given name

Deborah Kay

Other given names

Tax agent's practice

Roscoe & Company Pty Ltd

Tax agent's phone number

1300790535

Reference number

SAMASON

Tax agent number

72476002

Capital gains tax (CGT) schedule

202%

When completing this form

- Print clearly, using a black or dark blue pen only.
- Use BLOCK LETTERS and print one character in each box.

S

M

I

T

H

S

T
- Do not use correction fluid or covering stickers.
- Sign next to any corrections with your full signature (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 202F* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

369238832

! We are authorised by law to request your TFN. You do not have to quote your TFN. However, if you don't it could increase the chance of delay or error in processing your form.

Australian business number (ABN)

46846811508

Taxpayer's name

S A MASON SUPER FUND

1 Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	A \$ <div></div>	K \$ <div></div>
Other shares	B \$ <div></div>	L \$ <div></div>
Units in unit trusts listed on an Australian securities exchange	C \$ <div>299</div>	M \$ <div></div>
Other units	D \$ <div></div>	N \$ <div></div>
Real estate situated in Australia	E \$ <div></div>	O \$ <div></div>
Other real estate	F \$ <div></div>	P \$ <div></div>
Amount of capital gains from a trust (including a managed fund)	G \$ <div></div>	
Collectables	H \$ <div></div>	Q \$ <div></div>
Other CGT assets and any other CGT events	I \$ <div></div>	R \$ <div></div>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$ <div>0</div>	
Total current year capital gains	J \$ <div>299</div>	

Add the amounts at labels K to R and write the total in item 2 label A – Total current year capital losses.

Signature as prescribed in tax return

Tax File Number

369238832

2 Capital lossesTotal current year capital losses **A \$**Total current year capital losses applied **B \$**Total prior year net capital losses applied **C \$**Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or
permanent establishment of a foreign financial entity) **D \$**

Total capital losses applied

E \$ Add amounts at **B**, **C** and **D**.**3 Unapplied net capital losses carried forward**Net capital losses from collectables carried forward to later income years **A \$**Other net capital losses carried forward to later income years **B \$**Add amounts at **A** and **B** and transfer the total
to label **V – Net capital losses carried forward
to later income years** on your tax return.**4 CGT discount**

Total CGT discount applied

A \$ **5 CGT concessions for small business**Small business active asset reduction **A \$**Small business retirement exemption **B \$**Small business rollover **C \$**

Total small business concessions applied

D \$ **6 Net capital gain**

Net capital gain

A \$ **1J less 2E less 4A less 5D** (cannot be less than
zero). Transfer the amount at **A** to label **A – Net
capital gain** on your tax return.

Signature as prescribed in tax return

Tax File Number

369238832

7 Earnout arrangementsAre you a party to an earnout arrangement? **A** Yes, as a buyer ☐Yes, as a seller ☐No ☐(Print ☐ in the appropriate box.)**!** If you are a party to more than one earnout arrangement, copy and attach a separate sheet to this schedule providing the details requested here for each additional earnout arrangement.How many years does the earnout arrangement run for? **B** What year of that arrangement are you in? **C**

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement?

D \$

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year.

E \$ / LOSS**! Request for amendment**

If you received or provided a financial benefit under a look-through earnout right created in an earlier income year and you wish to seek an amendment to that earlier income year, complete the following:

Income year earnout right created **F** Amended net capital gain or capital losses carried forward **G** \$ / LOSS**8 Other CGT information required (if applicable)**Small business 15 year exemption – exempt capital gains **A** \$ / CODECapital gains disregarded by a foreign resident **B** \$ Capital gains disregarded as a result of a scrip for scrip rollover **C** \$ Capital gains disregarded as a result of an inter-company asset rollover **D** \$ Capital gains disregarded by a demerging entity **E** \$

Signature as prescribed in tax return

Tax File Number

369238832

Taxpayer’s declaration

❗ If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

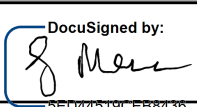
Important
Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy
Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy

I declare that the information on this form is true and correct.

Signature

DocuSigned by:



5ED44519CEB8436...

Date

Day

25

Month

09

Year

2023

7:15 PM

AEST

Contact name

Scott Mason

Daytime contact number (include area code)

1300790535

Losses schedule

202%

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 202F tax return. Superannuation funds should complete and attach this schedule to their 202F tax return. Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Print one letter or number in each box. Do not use correction fluid or tape. Place X in all applicable boxes.

Refer to *Losses schedule instructions 202F*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)
369238832

Name of entity
S A MASON SUPER FUND

Australian business number
46846811508

Part A – Losses carried forward to the 202%-2&income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss	
200€–2F	B
201J–G€	C
201î –1J	D
201Î –1î	E
201Î –1î	F
201Í –1Î and earlier income years	G
Total	U

Transfer the amount at **U** to the **Tax losses carried forward to later income years** label on your tax return.

2 Net capital losses carried forward to later income years

Year of loss	
2020–21	H
2019–20	I 95,331
201î –19	J
201Î –1î	K
201Î –1î	L 8,975
201Í –1Î and earlier income years	M
Total	V 104,306

Transfer the amount at **V** to the **Net capital losses carried forward to later income years** label on your tax return.

100017996BP

Signature as prescribed in tax return

Tax File Number 369238832

Part B – Ownership and business continuity test – company and listed widely held trust only

Complete item 3 of **Part B** if a loss is being carried forward to later income years and the business continuity test has to be satisfied in relation to that loss.

Do not complete items 1 or 2 of **Part B** if, in the 2020–21 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

1 Whether continuity of majority ownership test passed

Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2020–21 income year a loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss2020–21 **A** Yes ☐ No ☐2019–20 **B** Yes ☐ No ☐2018–19 **C** Yes ☐ No ☐2017–18 **D** Yes ☐ No ☐2016–17 **E** Yes ☒ No ☐2015–16 and earlier income years **F** Yes ☐ No ☐**2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied** – excludes film lossesTax losses **G** Net capital losses **H** **3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years** – excludes film lossesTax losses **I** Net capital losses **J** **4 Do current year loss provisions apply?**

Is the company required to calculate its taxable income or tax loss for the year under Subdivision 165-B or its net capital gain or net capital loss for the year under Subdivision 165-CB of the *Income Tax Assessment Act 1997* (ITAA 1997)?

K Yes ☐ No ☐**Part C – Unrealised losses** – company only

Note: These questions relate to the operation of Subdivision 165-CC of ITAA 1997.

Has a changeover time occurred in relation to the company after 1.00pm by legal time in the Australian Capital Territory on 11 November 1999?

L Yes ☐ No ☐

If you printed **X** in the **No** box at **L**, do not complete **M**, **N** or **O**.

At the changeover time did the company satisfy the maximum net asset value test under section 152-15 of ITAA 1997?

M Yes ☐ No ☐

If you printed **X** in the **No** box at **M**, has the company determined it had an unrealised net loss at the changeover time?

N Yes ☐ No ☐

If you printed **X** in the **Yes** box at **N**, what was the amount of unrealised net loss calculated under section 165-115E of ITAA 1997?

O

Signature as prescribed in tax return

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Part D – Life insurance companies

Complying superannuation class tax losses carried forward to later income years

P

Complying superannuation net capital losses carried forward to later income years

Q

Part E – Controlled foreign company losses

Current year CFC losses

M

CFC losses deducted

N

CFC losses carried forward

O

Part F – Tax losses reconciliation statement

Balance of tax losses brought forward from the prior income year

A

1,117

ADD Uplift of tax losses of designated infrastructure project entities

B

SUBTRACT Net forgiven amount of debt

C

ADD Tax loss incurred (if any) during current year

D

ADD Tax loss amount from conversion of excess franking offsets

E

SUBTRACT Net exempt income

F

SUBTRACT Tax losses forgone

G

SUBTRACT Tax losses deducted

H

1,117

SUBTRACT Tax losses transferred out under Subdivision 170-A (only for transfers involving a foreign bank branch or a PE of a foreign financial entity)

I

Total tax losses carried forward to later income years

J

Transfer the amount at J to the Tax losses carried forward to later income years label on your tax return.

100017996BP

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If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided 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 ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy

Taxpayer's declaration

I declare that the information on this form is true and correct.

Signature

DocuSigned by:


5ED44519CEB8436...
Contact person

Scott Mason

Date 25/09/2023 7:15 PM AEST

Daytime contact number (include area code)
1300790535