

18/02/2024
15:22

Tax 2023
Lodgment Testing

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Return	Date	Description	Item No.
EVER70	18/02/2024		
		Form MS	
V17		Mandatory tag and value not present Date audit completed	06A
Warning		Electronic Lodgment Declaration must be printed and signed by taxpayer prior to lodgment.	

Self-managed superannuation fund annual return 2023

Section A: Fund Information

1 Your tax file number

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)

3 ABN

4 Current postal address

Street

Suburb/State/P'code

5 Annual return status

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

6 SMSF auditor

Auditor's name

Title

Family name

Given names

SMSF Auditor Number

Auditor's phone number

Postal address

Street

Suburb/State/P'code

Date audit was completed

Was Part A of the audit report qualified?

Was Part B of the audit report qualified?

8 Status of SMSF

Australian superannuation fund

Fund benefit structure

Does the fund trust deed allow acceptance

of the Government's Super Co-contributions and Low Income Super-Contribution?

A	Y
B	A
C	Y

9 Was the fund wound up during the income year?

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.

Exempt current pension amount

Unsegregated assets method

Was an actuarial certificate obtained?

Did the fund have any other income that was assessable?

A	114598
C	Y
D	Y
E	Y

Sensitive (when completed)

Not complete

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ABN 73 556 778 450

Section B: Income

11 Income

Gross rent and other leasing and hiring income		B	34692	
Gross interest		C	80169	
Unfranked dividend amount		J	46	
Franked dividend amount		K	325	
Dividend franking credit		L	139	
Calculation of assessable contributions		R	27500	
Assessable employer contributions	R1	27500		
plus No-TFN-quoted contributions	R3	0		
GROSS INCOME		W	142871	
Exempt current pension income		Y	114598	
TOTAL ASSESSABLE INCOME		V	28273	

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

	Deductions		Non-deductible expenses	
Decline in value of depreciating assets	E1	63	E2	9356
SMSF auditor fee	H1	54	H2	220
Investment expenses	I1	3063	I2	7573
Management and administration expenses	J1	27	J2	3976
TOTAL DEDUCTIONS (A1 to M1)	N	3207		
TOTAL NON-DEDUCTIBLE EXPENSES (A2 to L2)			Y	21125
TOTAL SMSF EXPENSES (N + Y)	Z	24332		
TOTAL INCOME OR LOSS (Total assessable income less deductions)	O	25066		

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ABN 73 556 778 450

Section D: Income tax calculation statement

13 Income tax calculation statement

		Taxable income	A	25066.00
		Tax on taxable income	T1	3759.90
		Tax on no-TFN-quoted contributions	J	0.00
Foreign inc. tax offsets	C1	0.00	B	3759.90
Rebates and tax offsets	C2		C	0.00
		Gross tax		
		Non-refundable non-c/f tax offsets (C1 + C2)		
		SUBTOTAL 1	T2	3759.90
ESVCLP tax offset	D1		D	
ESVCLP tax offset c/f from previous year	D2			
ESIC tax offset	D3		T3	3759.90
ESIC tax offset c/f from previous year	D4			
		Non-refundable c/f tax offsets (D1+D2+D3+D4)		
		SUBTOTAL 2		
Complying fund's franking credits tax offset	E1	139.00	E	139.00
No-TFN tax offset	E2			
NRAS tax offset	E3			
Exploration cr. tax offset	E4			
Credit:				
		Refundable tax offsets (E1 + E2 + E3 + E4)		
Foreign res. w/holding (excl. capital gains)	H2		T5	3620.90
ABN/TFN not quoted	H3	20.00	G	
TFN w/held from closely held trusts	H5			
Int. on no-TFN tax offset	H6		H	20.00
Credit for foreign res. capital gains w/holding	H8		I	0.00
		Eligible credits (H2 + H3 + H5 + H6 + H8)		
		Tax offset refunds		
		PAYG installments raised	K	10236.00
		Supervisory levy	L	259.00
		Supervisory levy adj. for wound up funds	M	
		Supervisory levy adj. for new funds	N	
		TOTAL AMOUNT REFUNDABLE (T5 + G - H - I - K + L - M + N)	S	6376.10

Section E: Losses

14 Losses information

Net capital losses carried forward to later years

V 2100

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ABN 73 556 778 450

Section F: Member information

MEMBER NUMBER: 1

Title Account status
First name
Other names
Surname
Suffix

OPENING ACCOUNT BALANCE

Contributions

Employer contributions

TOTAL CONTRIBUTIONS

(Sum of labels A to M)

Other transactions

Allocated earnings or losses

Income stream payment

Accumulation phase account balance

Retirement phase account bal. - Non CDBIS

Retirement phase account balance - CDBIS

TRIS Count

CLOSING ACCOUNT BALANCE

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts

15b Australian direct investments

Limited Recourse Borrowing Arrangements

Australian residential real property	<input type="text" value="J1"/>	Cash and term deposits	<input type="text" value="E"/> <input type="text" value="82827"/>
Australian non-residential real property	<input type="text" value="J2"/>	Debt securities	<input type="text" value="F"/>
Overseas real property	<input type="text" value="J3"/>	Loans	<input type="text" value="G"/> <input type="text" value="1025000"/>
Australian shares	<input type="text" value="J4"/>	Listed shares	<input type="text" value="H"/> <input type="text" value="116779"/>
Overseas shares	<input type="text" value="J5"/>	Unlisted shares	<input type="text" value="I"/> <input type="text" value="25000"/>
Other	<input type="text" value="J6"/>	Limited recourse borrowing arrangements (J1 to J6)	<input type="text" value="J"/>
Property count	<input type="text" value="J7"/>	Non-residential real property	<input type="text" value="K"/>
		Residential real property	<input type="text" value="L"/> <input type="text" value="609304"/>
		Collectables and personal use assets	<input type="text" value="M"/>
		Other assets	<input type="text" value="O"/> <input type="text" value="7259"/>

TOTAL AUSTRALIAN AND OVERSEAS ASSETS

(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?

16 Liabilities

Borrowings for limited

recourse borrowing arrangements

Permissible temporary borrowings

Other borrowings

Borrowings

Total member closing account balances

Reserve accounts

Other liabilities

TOTAL LIABILITIES

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ABN 73 556 778 450

Section K: Declarations**Important**

Before making this declaration check to ensure 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 more 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

Date

Preferred trustee, director or public officer's contact details:

Title

Mrs

Family name and suffix

Rogers

Given and other names

Catriona

Phone number

02 92677655

Time taken to prepare and complete this tax return (hours)

J

0

TAX AGENT'S DECLARATION:

We 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 us a declaration stating that the information provided to us is true and correct, and that the trustees have authorised us to lodge this annual return.

Tax agent's signature

Date

Tax agent's contact details

Title

Family name and suffix

Rogers

Given and other names

Catriona

Tax agent's practice

The Rogers Group Ltd Partnership

Tax agent's phone

02 9267 7655

Reference number

EVER70

Tax agent number

64941004

NOTE: THIS PRINT-OUT IS NOT TO BE LODGED WITH THE ATO.

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Other Income

Code	Description	Amount
O	Other income received not listed	
Total		

Taxation Estimate
For the year ended 30 June 2023

Return Code: EVER70
Description: Evergrange Pension Fund

Tax File Number:
Date prepared: 18/02/2024

	\$	\$
Summary of Taxable Income		
Business and Investment Income:	-	
No-TFN contributions	-	
Other Business income	142,871.00	
		142,871.00
Less Deductions		117,805.00
Taxable Income		25,066.00

Tax on Taxable Income

Additional Tax on No-TFN contributions \$0.00 @ 32% (includes 2% Medicare Levy)	-	
Other Business Income \$25066.00 @ 15.00%	3,759.90	
		3,759.90
Gross Tax		
		3,759.90
SUBTOTAL T2		3,759.90
SUBTOTAL T3		3,759.90
Less Refundable tax offsets		
Refundable franking credits	139.00	
		139.00
TAX PAYABLE T5		3,620.90

Less Eligible Credits

Tax withheld where ABN/TFN not quoted	20.00	
PAYG Instalments raised	10,236.00	
		10,256.00
		-6,635.10

Add:

Supervisory levy	259.00	
		259.00
TOTAL AMOUNT REFUNDABLE		6,376.10

2024 PAYG INSTALMENTS

Commissioner's Instalment Rate 12.81%

Please note that this is our estimate of your PAYG liability. Actual amounts payable will be determined by the Australian Taxation Office and may differ from this estimate.

The Rogers Group Ltd Partnership

Taxation Estimate
For the year ended 30 June 2023

Return Code: EVER70
Description: Evergrange Pension Fund

Tax File Number:
Date prepared: 18/02/2024

PAYG INSTALMENT CALCULATION DETAILS

CALCULATION OF ADJUSTED TAXABLE INCOME for the year ending 30 June 2024

	\$	\$
Taxable income as per return	25,066	
	<hr/>	
Adjusted Taxable Income		25,066
		<hr/>
Tax payable on 2023 adj. taxable income @ 15.00%		3,759.90
Less:		
Foreign income tax offset	-	
Cr for Refundable franking credits	139.00	
	<hr/>	
		139.00
		<hr/>
Adj. tax payable on adj. taxable income after rebates/offsets		3,620.90

CALCULATION OF NOTIONAL TAX

Adj. tax payable on adj. taxable income	3,620.90
Adj. tax payable on adj. withholding taxable income	-
	<hr/>
Notional Tax (NT)	3,620.90
	<hr/>

CALCULATION OF BASE ASSESSMENT INSTALMENT INCOME 2024

Total assessable income	28,273
	<hr/>
Base Assessment Instalment Inc. (BAII)	28,273
	<hr/>
Commissioner's Instalment Rate (NT/BAII)	12.81%

Please note that this is our estimate of your PAYG liability. Actual amounts payable will be determined by the Australian Taxation Office and may differ from this estimate.

Taxation Estimate
For the year ended 30 June 2023

Return Code: EVER70
Description: Evergrange Pension Fund

Tax File Number:
Date prepared: 18/02/2024

CALCULATION OF GDP ADJUSTED NOTIONAL TAX for the year ending 30 June 2024

	\$	\$
Taxable income per 2023 Return:	25,066	
Adjusted Taxable Income		25,066
Add: GDP uplift (ATI x 1.00)		-
GDP adjusted Taxable Income		25,066
Tax payable on GDP adj. taxable income @ 15.00%		3,759.90
Less Refundable Credits:		
Foreign income tax offset x 1.00 GDP adj.	-	
Cr for Refundable franking crs x 1.00 GDP adj.	139.00	
		139.00
Adj. tax payable on GDP adj. TI after rebates/offsets		3,620.90
CALCULATION OF GDP ADJUSTED NOTIONAL TAX		
Adj. tax on GDP adj. taxable income		3,620.90
Adj. tax payable on adj. withholding taxable income		-
GDP Adjusted Notional Tax (NT)		3,620.90

ESTIMATE OF 2023-2024 PAYG INSTALMENTS

Instalments are calculated based on GDP-adjusted Notional tax payable of \$3,620.
Subject to variation in income, amounts payable should be as follows:

	\$
28 October, 2023	905.00
28 February, 2024	905.00
28 April, 2024	905.00
28 July, 2024	905.00
	3,620.00

Please note that this is our estimate of your PAYG liability. Actual amounts payable will be determined by the Australian Taxation Office and may differ from this estimate.