

**PART A Electronic lodgment declaration (Form P, T, F, SMSF or EX)**

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel. 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 However, you cannot lodge your tax return electronically if you do not quote your TFN.

Taxation law authorises the ATO to collect information and 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)

**The Australian Business Register**

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.

Please refer to the privacy statement on the Australian Business Register (ABR) website ([www.abr.gov.au](http://www.abr.gov.au)) for further information – it outlines our commitment to safeguarding your details.

**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 865 884 637

Year 2023

Name of partnership, trust, fund or entity DI &amp; OC Locke Superannuation Fund

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:**

- the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- the agent is authorised to lodge this tax return.

Signature of partner, trustee or director

Date

**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 lodgment 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.

Agent's reference number 22533008

Account Name DI&amp;OC Locke Superannuation Fund

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

Signature

Date

Self-managed superannuation  
fund annual return

2023

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 2023 (NAT 71287).

Return year

2023

The Self-managed superannuation fund annual return instructions 2023 (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 (NAT3036).

Section A: Fund information

1 Tax file number (TFN)

865 884 637

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)

DI & OC Locke Superannuation Fund

3 Australian business number (ABN)  
(if applicable)

94 472 812 173

4 Current postal address

NJ Accountants Pty Ltd

Suite 23 328 Albany Highway

Victoria Park

WA

6100

5 Annual return status

Is this an amendment to the SMSF's 2023 return?

☒ A ☐ N

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

☒ B ☐ N

6 SMSF auditor

Auditor's name

Title

Mr

Familyname

Boys

First given name

Tony

Other given names

SMSF Auditor Number

100 014 140

Auditor's phone number

0410 712708

Use Agent  
address details?

☐

Postal address

Box 3376

Rundle Mall

SA

5000

Date audit was completed

☒ A

Was Part A of the audit report qualified ?

☒ B ☐

Was Part B of the audit report qualified ?

☒ C ☐

If Part B of the audit report was qualified,  
have the reported issues been rectified?

☒ D ☐

**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

067167

Fund account number

11819833

Fund account name

DI&amp;OC Locke Superannuation Fund

I would like my tax refunds made to this account.

☒ YPrint Y for yes  
or N for no.

If Yes, Go to C.

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

Use Agent Trust Account?

☐

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.

**8 Status of SMSF**

Australian superannuation fund

☒ A☐ Y

Does the fund trust deed allow acceptance of the  
Government's Super Co-contribution and  
Low Income Super Amounts?

☒ C☐ Y

Fund's tax file number (TFN) 865 884 637

Fund benefit structure

☒ B☐ A

Code

**9 Was the fund wound up during the income year?**☒ NPrint Y for yes  
or N for no.If yes, provide the date on  
which the fund was wound up

Day Month Year

Have all tax lodgment  
and payment  
obligations been met?☐**10 Exempt current pension income**

Did the fund pay retirement phase superannuation income stream benefits to one or more members  
in the income year?

☒ YPrint Y for yes  
or N for no.

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.

If No, Go to Section B: Income

If Yes

Exempt current pension income amount

☒ A

8,532

Which method did you use to calculate your exempt current pension income?

Segregated assets method

☒ B

Unsegregated assets method

☒ C☒ X

Was an actuarial certificate obtained?

☒ D☐ Y

Print Y for yes

Did the fund have any other income that was assessable?

☒ E☐ YPrint Y for yes  
or N for no.

If Yes, go to Section B: Income

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.

## 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** ☒ Y ☐ N Print Y for yes or N for no.

Have you applied an exemption or rollover? **M** ☒ Y ☐ N Print Y for yes or N for no.

Code

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 2023.

Net capital gain **A**

Gross rent and other leasing and hiring income **B**

Gross interest **C**

Forestry managed investment scheme income **X**

Gross foreign income

**D1**

Net foreign income **D**

Loss

Australian franking credits from a New Zealand company **E**

Transfers from foreign funds **F**

Number

Gross payments where ABN not quoted **H**

Gross distribution from partnerships **I**

Loss

\* Unfranked dividend amount **J**

\* Franked dividend amount **K**

\* Dividend franking credit **L**

\* Gross trust distributions **M**

Code

P

## 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**

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 **W**

(Sum of labels A to U)

Loss

Exempt current pension income **Y**

TOTAL ASSESSABLE INCOME **V**

(W less Y)

Loss

Fund's tax file number (TFN) 865 884 637

**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	<b>A1</b> <input type="text"/>	<b>A2</b> <input type="text"/>	
Interest expenses overseas	<b>B1</b> <input type="text"/>	<b>B2</b> <input type="text"/>	
Capital works expenditure	<b>D1</b> <input type="text"/>	<b>D2</b> <input type="text"/>	
Decline in value of depreciating assets	<b>E1</b> <input type="text"/>	<b>E2</b> <input type="text"/>	
Insurance premiums – members	<b>F1</b> <input type="text"/>	<b>F2</b> <input type="text"/>	
SMSF auditor fee	<b>H1</b> <input type="text" value="116"/>	<b>H2</b> <input type="text" value="214"/>	
Investment expenses	<b>I1</b> <input type="text"/>	<b>I2</b> <input type="text"/>	
Management and administration expenses	<b>J1</b> <input type="text" value="965"/>	<b>J2</b> <input type="text" value="1,780"/>	
Forestry managed investment scheme expense	<b>U1</b> <input type="text"/>	<b>U2</b> <input type="text"/>	
Other amounts	<b>L1</b> <input type="text"/> <small>Code <input type="text"/></small>	<b>L2</b> <input type="text"/> <small>Code <input type="text"/></small>	
Tax losses deducted	<b>M1</b> <input type="text"/>		
<b>TOTAL DEDUCTIONS</b> <b>N</b> <input type="text" value="1,081"/> (Total A1 to M1)		<b>TOTAL NON-DEDUCTIBLE EXPENSES</b> <b>Y</b> <input type="text" value="1,994"/> (Total A2 to L2)	
<b>#TAXABLE INCOME OR LOSS</b> <b>O</b> <input type="text" value="9,785"/> <small>Loss <input type="text"/></small> <b>(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)</b>		<b>TOTAL SMSF EXPENSES</b> <b>Z</b> <input type="text" value="3,075"/> (N plus Y)	

#This is a mandatory label.

**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 2023 on how to complete the calculation statement.

#Taxable income	<b>A</b> <input type="text" value="9,785"/>	(an amount must be included even if it is zero)
#Tax on taxable income	<b>T1</b> <input type="text" value="1,467.75"/>	(an amount must be included even if it is zero)
#Tax on no-TFN-quoted contributions	<b>J</b> <input type="text" value="0.00"/>	(an amount must be included even if it is zero)
Gross tax	<b>B</b> <input type="text" value="1,467.75"/>	(T1 plus J)

Foreign income tax offset		Non-refundable non-carry forward tax offsets	C	0.00	(C1 plus C2)
C1					
Rebates and tax offsets					
C2					

SUBTOTAL 1

T2 1,467.75

(B less C –cannot be less than zero)

Early stage venture capital limited partnership tax offset		Non-refundable carry forward tax offsets	D	0.00	(D1 plus D2 plus D3 plus D4)
D1					
Early stage venture capital limited partnership tax offset carried forward from previous year					
D2					
Early stage investor tax offset					
D3					
Early stage investor tax offset carried forward from previous year					
D4					

SUBTOTAL 2

T3 1,467.75

(T2 less D –cannot be less than zero)

Complying fund's franking credits tax offset	E1	549.66	Refundable tax offsets	E	737.66	(E1 plus E2 plus E3 plus E4)
No-TFN tax offset	E2	188.00				
National rental affordability scheme tax offset	E3					
Exploration credit tax offset	E4					

#TAX PAYABLE T5 730.09

(T3 less E - cannot be less than zero)

Section 102AAM interest charge

G

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

0.00

(H2 plus H3 plus H5 plus H6 plus H8)

#Tax offset refunds  
(Remainder of refundable tax offsets)

I

0.00

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

PAYG instalments raised

K

3,456.00

Supervisory levy

L

259.00

Supervisory levy adjustment for wound up funds

M

Supervisory levy adjustment for new funds

N

Total amount of tax refundable

S

2,466.91

(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 2023.

Tax losses carried forward to later income years

U

Net capital losses carried forward to later income years

V

37,194

	Net capital losses brought forward from prior years	Net capital losses carried forward to later income years
Non-Collectables	38,351	37,194
Collectables	0	0

Title

Mr

See the Privacy note in the Declaration.

Member'sTFN

545 625 023

Member

1

Family name

Locke

Account status

0

Code

First given name

Derek

Other given names

Ivan

Date of birth

23/07/1951

If deceased,  
date of death

Contributions

OPENING ACCOUNT BALANCE

195,222.40

Refer to instructions for completing these labels.

Employer contributions

A

7,347.12

ABN of principal employer

A1

Personal contributions

B

43.95

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

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

7,391.07

(Sum of labels A to M)

Other transactions

Accumulation phase account balance

S1

71,180.23

Retirement phase account balance - NonCDBIS

S2

103,715.28

Retirement phase account balance -CDBIS

S3

0.00

0

TRISCount

Allocated earnings or losses

O

22,707.96

Loss

L

Inward rollovers and transfers

P

Outward rollovers and transfers

Q

Lump Sum payments

R1

Code

Income stream payments

R2

5,010.00

Code

M

CLOSING ACCOUNT BALANCE

S

174,895.51

(S1 plus S2 plus S3)

Accumulation phase value

X1

71,180.23

Retirement phase value

X2

103,715.28

Outstanding limited recourse borrowing arrangement amount

Y



Title

Mrs

Family name

Locke

First given name

Olga

Other given names

Christine

See the Privacy note in the Declaration.

Member'sTFN

625 346 138

Member

2

865 884 637

Account status

0

Code

Date of birth

09/08/1956

If deceased,  
date of death

Contributions

OPENING ACCOUNT BALANCE

63,755.23

Refer to instructions for completing these labels.

Employer contributions

A

ABN of principal employer

A1

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

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

0.00

(Sum of labels A to M)

Other transactions

Accumulation phase account balance

S1

0.00

Retirement phase account balance - NonCDBIS

S2

53,969.77

Retirement phase account balance -CDBIS

S3

0.00

Allocated earnings or losses

O

6,625.46

Loss

L

Inward rollovers and transfers

P

Outward rollovers and transfers

Q

Lump Sum payments

R1

Code

Income stream payments

R2

3,160.00

Code

M

0

TRISCount

CLOSING ACCOUNT BALANCE

S

53,969.77

(S1 plus S2 plus S3)

Accumulation phase value

X1

0.00

Retirement phase value

X2

53,969.77

Outstanding limited recourse borrowing arrangement amount

Y

## Section H: Assets and liabilities

## 15 ASSETS

## 15a Australian managed investments

Listed trusts **A** Unlisted trusts **B** Insurance policy **C** Other managed investments **D** 

## 15b Australian direct investments

Cash and term deposits **E** Debt securities **F** Loans **G** Listed shares **H** Unlisted shares **I** 

## 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

**J7** Limited recourse borrowing arrangements **J** Non-residential real property **K** Residential real property **L** Collectables and personal use assets **M** Other assets **O** 

## 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**   
(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** Print **Y** for yes  
or **N** for no.

## 15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA  
borrowings from a licensed  
financial institution?**A** Print **Y** for yes  
or **N** for no.Did the members or related parties of the  
fund use personal guarantees or other  
security for the LRBA?**B** Print **Y** for yes  
or **N** for no.

**16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements		<b>V1</b>	<input type="text"/>
Permissible temporary borrowings		<b>V2</b>	<input type="text"/>
Other borrowings		<b>V3</b>	<input type="text"/>
Borrowings			<b>V</b> <input type="text" value="0"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)			<b>W</b> <input type="text" value="228,865"/>
Reserve accounts			<b>X</b> <input type="text"/>
Other liabilities			<b>Y</b> <input type="text" value="1,123"/>
<b>TOTAL LIABILITIES</b>			<b>Z</b> <input type="text" value="229,988"/>

**Section I: Taxation of financial arrangements****17 Taxation of financial arrangements (TOFA)**

Total TOFA gains	<b>H</b>	<input type="text"/>
Total TOFA losses	<b>I</b>	<input type="text"/>

**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 2022–23 income year, write 2023).

<b>A</b>	<input type="text"/>
----------	----------------------

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 2023.

<b>B</b>	<input type="text"/>
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**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 2023 for each election.

<b>C</b>	<input type="text"/>
----------	----------------------

If revoking an interposed entity election, print R, and complete and attach the Interposed entity election or revocation 2023.

<b>D</b>	<input type="text"/>
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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](https://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

DayMonthYear

Preferred trustee or director contact details:

Title

Mr

Family name

Locke

First given name

Derek

Other given names

Ivan

Area code

08

Number

63652610

Phone number

Email address

Non-individual trustee name (if applicable)

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,

NJ ACCOUNTANTS PTY LTD

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

DayMonthYear

Tax agent's contact details

Title

Ms

Family name

Jessy

First given name

Nirmal

Other given names

Tax agent's practice

NJ ACCOUNTANTS PTY LTD

Area code

08

Number

63652610

Tax agent's phone number

Tax agent number

22533008

Reference number

DIOC0001

Sensitive (when completed)

Detailed

**Capital gains tax (CGT) schedule****2023**

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 2023 available on our website at [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

Tax file number (TFN) **865 884 637**

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.

Taxpayer's name **DI & OC Locke Superannuation Fund**
 Australian Business  
Number (ABN) **94 472 812 173**
**1 Current year capital gains and capital losses****Capital gain****Capital loss**

Shares in companies listed on an Australian securities exchange	<b>A \$</b>	<input type="text" value="1,155"/>
Other shares	<b>B \$</b>	<input type="text"/>
Units in unit trusts listed on an Australian securities exchange	<b>C \$</b>	<input type="text"/>
Other units	<b>D \$</b>	<input type="text"/>
Real estate situated in Australia	<b>E \$</b>	<input type="text"/>
Other real estate	<b>F \$</b>	<input type="text"/>
Amount of capital gains from a trust (including a managed fund)	<b>G \$</b>	<input type="text" value="2"/>
Collectables	<b>H \$</b>	<input type="text"/>
Other CGT assets and any other CGT events	<b>I \$</b>	<input type="text"/>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	<b>S \$</b>	<input type="text"/>
<b>Total current year capital gains</b>	<b>J \$</b>	<input type="text" value="1,157"/>

<b>K \$</b>	<input type="text"/>
<b>L \$</b>	<input type="text"/>
<b>M \$</b>	<input type="text"/>
<b>N \$</b>	<input type="text"/>
<b>O \$</b>	<input type="text"/>
<b>P \$</b>	<input type="text"/>
<b>Q \$</b>	<input type="text"/>
<b>R \$</b>	<input type="text"/>

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

**2 Capital losses**

Total current year capital losses	<b>A \$</b>	<input type="text" value="0"/>
Total current year net capital losses applied	<b>B \$</b>	<input type="text" value="0"/>
Total prior year net capital losses applied	<b>C \$</b>	<input type="text" value="1,157"/>
Total capital losses transferred in applied (only for transfers involving a foreign bank branch or permanent establishment of a foreign financial entity)	<b>D \$</b>	<input type="text"/>
<b>Total capital losses applied</b>	<b>E \$</b>	<input type="text" value="1,157"/>

<b>A \$</b>	<input type="text" value="0"/>
<b>B \$</b>	<input type="text" value="0"/>
<b>C \$</b>	<input type="text" value="1,157"/>
<b>D \$</b>	<input type="text"/>
<b>E \$</b>	<input type="text" value="1,157"/>

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	<b>A \$</b>	<input type="text"/>
Other net capital losses carried forward to later income years	<b>B \$</b>	<input type="text" value="37,194"/>

<b>A \$</b>	<input type="text"/>
<b>B \$</b>	<input type="text" value="37,194"/>

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

<b>A \$</b>	<input type="text" value="0"/>
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**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.

**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](http://ato.gov.au/privacy)

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

**Signature****Date**

Contact person

Daytime contact number (include area code)

<input type="text"/>	<input type="text"/>
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Capital Gains Worksheet

2023

Description

Net Capital Gains - manual entry

Maca Ltd	S	1,155	/	
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**2023 Capital gains from CGT Assets/Events**

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Amounts shown are PRE any applicable discount and/or losses.

	Indexation	Discountable	Other
Shares - Aust (S)	1,155	-	-
Shares - Other (X)	-	-	-
Units in Unit Trusts - Australia (U)	-	-	-
Units in Unit Trusts - Other (Y)	-	-	-
Real Estate - Australia (R)	-	-	-
Real Estate - Other (Z)	-	-	-
Capital gains from Trusts (T)	-	-	-
Collectables (C)	-	-	-
Other (O)	-	-	-
Previously Deferred (D)	-	-	-
Community Housing Providers (H)	-	-	-

**2023 Current year capital Losses (CYCL) from CGT Assets/Events**

Shares - Aust (S)	-
Shares - Other (X)	-
Units in Unit Trusts - Australia (U)	-
Units in Unit Trusts - Other (Y)	-
Real Estate - Australia (R)	-
Real Estate - Other (Z)	-
Capital gains from Trusts (T)	-
Collectables (C)	-
Other (O)	-
Previously Deferred (D)	-
Community Housing Providers (H)	-

**Applying capital losses against current year capital gains**

	Indexation	Discountable	Other
Current year capital losses applied	-	-	-
Prior year capital losses applied	-	-	-

**Current year capital gains (CYCG) after applying capital losses**

	Indexation	Discountable	Other
Totals	1,155	-	-

**2023 Capital Gains Tax Worksheet - Summary Listing**

Asset Description		Indexation	Discountable	Other	Loss	Net Cap Gain
Maca Ltd	S	1,155	-	-	-	1,155
Rounding						(1,155)
						1,155

**Capital losses summary**

	Collectables	Other
Losses brought forward from prior years	-	38,351
Current year losses	-	-
Losses applied	-	-
Losses carried forward to next year	-	38,351

Sensitive (when completed)

Detailed