

## 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 However, you cannot lodge your tax return electronically if you do not quote your TFN.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 (TFN)	<input type="text"/>	Year	<input type="text" value="2017"/>
Name of partnership, trust, fund or entity	<input type="text" value="B &amp; M Smith Superannuation Fund"/>		
Total income or loss	<input type="text"/>	Total deductions	<input type="text"/>
		Taxable income or loss	<input type="text"/>

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 channel.

This declaration must be signed by the partner, trustee or director 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

Account Name

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

Signature

Date

## PART C(a) ~~Interposed entity election and revocation~~ (Section not required for this Return)

I/We declare 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,
- and that the trustee(s)/company/partners is/are making or revoking an interposed entity election, the details of which are set out above, for the purposes of section 272-85 of Schedule 2F to ITAA 1936 and that
- the trustee(s)/company/partners is/are able to make or revoke the election in accordance with that section.

Signature of partner, trustee or public officer

Date

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**PART C(b)**-----**Family trust election, revocation or variation** (Section not required for this Return)

**I/We** declare that

- all the information required has been provided in this form and any attachments to this form,
- and that the information provided is true and correct in every detail,
- and that the trustee(s)/partners is/are making, varying or revoking a family trust election, the details of which are set out above, for the purposes of section 272-80 of Schedule 2F to ITAA 1936 and that
- the trustee(s) or, if the trustee is a company, the public officer of the corporate trustee is/are able to make, vary or revoke the election in accordance with that section.

Signature of trustee or  
if the trustee is a company,  
the public officer of  
the corporate trustee

Date

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**PART D****Tax agent's certificate (shared facilities only)**

**I declare that:**

- I have prepared this tax return in accordance with the information supplied by the partner, trustee, director or public officer.
- I have received a declaration made by the entity that the information provided to me for the preparation of this tax return is true and correct, and
- I am authorised by the partner, trustee, director or public officer to lodge this tax return including any applicable schedules.

Agent's  
signature

Date

Client reference

1007045

Contact name

TTO CHARTERED ACCOUNTANTS

Agent's phone number

08 82119426

Agent's reference number

25809482

# Self-managed superannuation fund annual return

# 2017

## 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 2017* (NAT 71287).

**!** The *Self-managed superannuation fund annual return instructions 2017* (NAT 71606) (the instructions) can assist you to complete this annual return.

## Section A: Fund information

### 1 Tax file number (TFN)

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

**!** 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 Australian business number (ABN) (if applicable)

### 4 Current postal address



Suburb/town

State/territory

Postcode

### 5 Annual return status

Is this an amendment to the SMSF's 2017 return?

**A** No ☒ Yes ☐

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

**B** No ☒ Yes ☐

# Self managed superannuation fund return 2017

RN :100017882MS

Taxpayer/entity name: B &amp; M Smith Superannuation Fund

TFN

## 6 SMSF auditor

Auditor's name

Title: Mr ☐ Mrs ☒ Miss ☐ Ms ☐ Other 

Family name

Allard

First given name

Samantha

Other given names

SMSF Auditor Number

100 002 766

Auditor's phone number

08 82674777

Postal address

PO Box 755

Suburb/town

NORTH ADELAIDE

State/territory

SA

Postcode

5006

Date audit was completed **A** Was Part B of the audit report qualified? **B** No ☒ Yes ☐If the audit report was qualified, have the reported compliance issues been rectified? **C** 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 Financial institution details for super payments and tax refunds

You must provide the financial institution details of your fund's nominated super account. If you would like your fund's tax refunds paid to a different account, you can provide additional financial institution details at **B**.Fund BSB number (must be six digits) Fund account number 

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

B&amp;M Smith Superannuation Fund

### B Financial institution details for tax refunds only

If you would like your fund's tax refunds paid to a different account, provide additional financial institution details. Tax refunds cannot be paid to a trustee's personal account. (See relevant instructions.)

BSB number (must be six digits) Account number 

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

### C Electronic service address alias

We will use your electronic service address alias to communicate with your fund about ATO super payments.

Taxpayer/entity name: B &amp; M Smith Superannuation Fund

Fund's tax file number (TFN)

**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 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** \$ .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 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.

# Self managed superannuation fund return 2017

RN :100017882MS

Taxpayer/entity name: B & M Smith Superannuation Fund

TFN

## Section B: Income

**Do not complete this section** if your fund was in **full** pension phase for the **entire year** and there was **no** other income that was assessable. 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 complete and attach a *Capital gains tax (CGT) schedule 2017*.

Have you applied an exemption or rollover?

**M** No ☒ Yes ☐

Code

Net capital gain **A** \$  -00

Gross rent and other leasing and hiring income **B** \$  -00

Gross interest **C** \$  -00

Forestry managed investment scheme income **X** \$  -00

Gross foreign income	<b>D1</b> \$ <input type="text"/> -00	Net foreign income	<b>D</b> \$ <input type="text"/> -00	Loss <input type="checkbox"/>
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Australian franking credits from a New Zealand company **E** \$  -00

Transfers from foreign funds **F** \$  -00

Number

Gross payments where ABN not quoted **H** \$  -00

Gross distribution from partnerships **I** \$  -00

Loss

\*Unfranked dividend amount **J** \$  -00

\*Franked dividend amount **K** \$  -00

\*Dividend franking credit **L** \$  -00

\*Gross trust distributions **M** \$  -00

Code

Calculation of assessable contributions	
Assessable employer contributions	<b>R1</b> \$ <input type="text"/> -00
plus Assessable personal contributions	<b>R2</b> \$ <input type="text"/> -00
plus **No-TFN-quoted contributions	<b>R3</b> \$ <input type="text"/> 0 -00
(an amount must be included even if it is zero)	
less Transfer of liability to life insurance company or PST	<b>R6</b> \$ <input type="text"/> -00

**Assessable contributions**  
(**R1** plus **R2** plus **R3** less **R6**) **R** \$  0 -00

Calculation of non-arm's length income	
*Net non-arm's length private company dividends	<b>U1</b> \$ <input type="text"/> -00
plus *Net non-arm's length trust distributions	<b>U2</b> \$ <input type="text"/> -00
plus *Net other non-arm's length income	<b>U3</b> \$ <input type="text"/> -00

\*Other income **S** \$  -00

Code

\*Assessable income due to changed tax status of fund **T** \$  -00

**Net non-arm's length income**  
(subject to 47% tax rate)  
(**U1** plus **U2** plus **U3**) **U** \$  -00

#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.

<b>GROSS INCOME</b> (Sum of labels <b>A</b> to <b>U</b> )	<b>W</b> \$ <input type="text"/> 0 -00	Loss <input type="checkbox"/>
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Exempt current pension income **Y** \$  -00

<b>TOTAL ASSESSABLE INCOME</b> ( <b>W</b> less <b>Y</b> )	<b>V</b> \$ <input type="text"/> 0 -00	Loss <input type="checkbox"/>
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Taxpayer/entity name: B &amp; M Smith Superannuation Fund

Fund's tax file number (TFN)

## 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> \$		-00	<b>A2</b> \$		-00
Interest expenses overseas	<b>B1</b> \$		-00	<b>B2</b> \$		-00
Capital works expenditure	<b>D1</b> \$		-00	<b>D2</b> \$		-00
Decline in value of depreciating assets	<b>E1</b> \$		-00	<b>E2</b> \$		-00
Insurance premiums – members	<b>F1</b> \$		-00	<b>F2</b> \$		-00
Death benefit increase	<b>G1</b> \$		-00			
SMSF auditor fee	<b>H1</b> \$		-00	<b>H2</b> \$	748	-00
Investment expenses	<b>I1</b> \$		-00	<b>I2</b> \$	118	-00
Management and administration expenses	<b>J1</b> \$		-00	<b>J2</b> \$	1155	-00
Forestry managed investment scheme expense	<b>U1</b> \$		-00	<b>U2</b> \$		-00
Other amounts	<b>L1</b> \$		-00	<b>L2</b> \$	259	-00
Tax losses deducted	<b>M1</b> \$		-00			

Code

Code

## TOTAL DEDUCTIONS

**N** \$(Total **A1** to **M1**)

## TOTAL NON-DEDUCTIBLE EXPENSES

**Y** \$(Total **A2** to **L2**)

## #TAXABLE INCOME OR LOSS

**O** \$

0

Loss

(TOTAL ASSESSABLE INCOME less  
TOTAL DEDUCTIONS)

## TOTAL SMSF EXPENSES

**Z** \$

2280

(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  
2017* on how to complete the  
calculation statement.

#Taxable income **A** \$  ~~00~~

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

#Tax on taxable income **T1** \$ 

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

#Tax on no-TFN-quoted contributions **J** \$ 

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

Gross tax **B** \$ 

(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** \$ 

(B less C – cannot be less than zero)

Early stage venture capital  
limited partnership tax offset  
**D1** \$ Early stage investor tax offset  
**D2** \$ 

Non-refundable carry forward tax offsets

**D** \$ 

(D1 plus D2)

SUBTOTAL 2

**T3** \$ 

(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset  
**E1** \$ No-TFN tax offset  
**E2** \$ National rental affordability scheme tax offset  
**E3** \$ Exploration credit tax offset  
**E4** \$ 

Refundable tax offsets

**E** \$ 

(E1 plus E2 plus E3 plus E4)

#TAX PAYABLE **T5** \$ 

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

**G** \$

Taxpayer/entity name: B &amp; M Smith Superannuation Fund

Fund's tax file number (TFN)

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 \$**  15119.72(unused amount from label **E** –  
an amount must be included even if it is zero)

PAYG instalments raised

**K \$** 

Supervisory levy

**L \$**  259.00

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 \$**  -14860.72

(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 2017*.Tax losses carried forward  
to later income years**U \$**  -00Net capital losses carried  
forward to later income years**V \$**  10645 -00

## Self managed superannuation fund return 2017

RN :100017882MS

Taxpayer/entity name: B &amp; M Smith Superannuation Fund

TFN

## 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 1

Title: Mr ☒ Mrs ☐ Miss ☐ Ms ☐ Other 

Family name

Smith

First given name

Bernard

Other given names

## Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day Month Year

11/08/1949

## Contributions

**!** Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$ 1023937.89

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** \$ 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** \$ 

## Other transactions

Allocated earnings or losses **O** \$ 78801.90Inward rollovers and transfers **P** \$ 1734.10Outward rollovers and transfers **Q** \$ Lump Sum payment **R1** \$ Income stream payment **R2** \$ 63041.00CLOSING ACCOUNT BALANCE **S** \$ 1041432.89

Loss

Code

Code

## Self managed superannuation fund return 2017

RN:100017882MS

Taxpayer/entity name: B &amp; M Smith Superannuation Fund

Fund's tax file number (TFN)



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 2

Title: Mr ☐ Mrs ☒ Miss ☐ Ms ☐ Other 

Family name

Smith

First given name

Maira

Other given names

## Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day Month Year

## Contributions



Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$ 823128.59

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 \$

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 \$

## Other transactions

Allocated earnings or losses O \$ 63599.96

Inward rollovers and transfers P \$

Outward rollovers and transfers Q \$

Lump Sum payment R1 \$

Income stream payment R2 \$ 42000.00

CLOSING ACCOUNT BALANCE S \$ 844728.55

Loss

☐

Code

☐

Code

☐

## Self managed superannuation fund return 2017

RN:100017882MS

Taxpayer/entity name: B &amp; M Smith Superannuation Fund

TFN



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 3

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other 

Family name

First given name

Other given names

## Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day Month Year

## Contributions



Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$ 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** \$ 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** \$ 

## Other transactions

Allocated earnings or losses **O** \$ 

Loss

☐Inward rollovers and transfers **P** \$ Outward rollovers and transfers **Q** \$ Lump Sum payment **R1** \$ 

Code

☐Income stream payment **R2** \$ 

Code

☐CLOSING ACCOUNT BALANCE **S** \$

# Self managed superannuation fund return 2017

RN :100017882MS

Taxpayer/entity name: B &amp; M Smith Superannuation Fund

TFN



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 4

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other 

Family name

First given name

Other given names

Day Month Year

### Member's TFN

See the Privacy note in the Declaration.

Date of birth

## Contributions



Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$ 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** \$ 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** \$ 

## Other transactions

Allocated earnings or losses **O** \$ 

Loss

☐Inward rollovers and transfers **P** \$ Outward rollovers and transfers **Q** \$ 

Code

☐Lump Sum payment **R1** \$ 

Code

☐Income stream payment **R2** \$ **CLOSING ACCOUNT BALANCE S** \$

# Self managed superannuation fund return 2017

Taxpayer/entity name: B & M Smith Superannuation Fund

RN :100017882MS

TFN

## Section G: Supplementary member information

**!** In Section G report any former members or deceased members who held an interest in the fund at any time during the income year. Also in Section G report any other members who cannot be included at pages 6 to 9.

### MEMBER 5

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

Account status ☐

Code

Family name

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

### Date of birth

Day Month Year

### If deceased, date of death

Day Month Year

### Contributions

**!** Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

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** \$

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** \$

### Other transactions

Allocated earnings or losses **O** \$

Loss

☐

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payment **R1** \$

Code

☐

Income stream payment **R2** \$

Code

☐

**CLOSING ACCOUNT BALANCE S** \$

# Self managed superannuation fund return 2017

Taxpayer/entity name: B & M Smith Superannuation Fund

RN :100017882MS

TFN

**!** In Section G report any former members or deceased members who held an interest in the fund at any time during the income year. Also in Section G report any other members who cannot be included at pages 6 to 9.

## MEMBER 6

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

Account status ☐

Code

Family name

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

### Date of birth

Day Month Year

### If deceased, date of death

Day Month Year

## Contributions

**!** Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

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** \$

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** \$

## Other transactions

Allocated earnings or losses **O** \$

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payment **R1** \$

Income stream payment **R2** \$

Loss

Code

Code

**CLOSING ACCOUNT BALANCE S** \$

# Self managed superannuation fund return 2017

Taxpayer/entity name: B & M Smith Superannuation Fund

RN :100017882MS

TFN

**!** In Section G report any former members or deceased members who held an interest in the fund at any time during the income year. Also in Section G report any other members who cannot be included at pages 6 to 9.

## MEMBER 7

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

Account status

Code

Family name

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

### Date of birth

Day Month Year

### If deceased, date of death

Day Month Year

## Contributions

**!** Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

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** \$

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** \$

## Other transactions

Allocated earnings or losses **O** \$

Loss

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payment **R1** \$

Code

Income stream payment **R2** \$

Code

**CLOSING ACCOUNT BALANCE S** \$

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**!** In Section G report any former members or deceased members who held an interest in the fund at any time during the income year. Also in Section G report any other members who cannot be included at pages 6 to 9.

## MEMBER 8

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

Account status

Code

Family name

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

### Date of birth

Day Month Year

### If deceased, date of death

Day Month Year

## Contributions

**!** Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

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** \$

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** \$

## Other transactions

Allocated earnings or losses **O** \$

Loss

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payment **R1** \$

Code

Income stream payment **R2** \$

Code

**CLOSING ACCOUNT BALANCE S** \$

## Section H: Assets and liabilities

## 15 ASSETS

## 15a Australian managed investments

Listed trusts **A** \$ 71100 -00Unlisted trusts **B** \$ -00Insurance policy **C** \$ -00Other managed investments **D** \$ -00

## 15b Australian direct investments

Cash and term deposits **E** \$ 953009 -00

## Limited recourse borrowing arrangements

Australian residential real property

**J1** \$ -00

Australian non-residential real property

**J2** \$ -00

Overseas real property

**J3** \$ -00

Australian shares

**J4** \$ -00

Overseas shares

**J5** \$ -00

Other

**J6** \$ -00Debt securities **F** \$ -00Loans **G** \$ -00Listed shares **H** \$ 846613 -00Unlisted shares **I** \$ -00Limited recourse borrowing arrangements **J** \$ -00Non-residential real property **K** \$ -00Residential real property **L** \$ -00Collectables and personal use assets **M** \$ -00Other assets **O** \$ 15440 -00

## 15c Overseas direct investments

Overseas shares **P** \$ -00Overseas non-residential real property **Q** \$ -00Overseas residential real property **R** \$ -00Overseas managed investments **S** \$ -00Other overseas assets **T** \$ -00
**TOTAL AUSTRALIAN AND OVERSEAS ASSETS U** \$ 1886162 -00  
 (Sum of labels **A** to **T**)

## 15d 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 ☐

\$ -00

## 15e 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 ☐

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## 16 LIABILITIES

Borrowings for limited recourse  
borrowing arrangements

**V1** \$  -00

Permissible temporary borrowings

**V2** \$  -00

Other borrowings

**V3** \$  -00

Borrowings **V** \$  -00

Total member closing account balances  
(total of all **CLOSING ACCOUNT BALANCES** from Sections F and G) **W** \$  1886162 -00

Reserve accounts **X** \$  -00

Other liabilities **Y** \$  -00

**TOTAL LIABILITIES Z** \$  1886162 -00

## Section I: Taxation of financial arrangements

### 17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H** \$  -00

Total TOFA losses **I** \$  -00

## 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 2016–17 income year, write **2017**).

**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 2017*.

**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 2017* for each election.

**C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2017*.

**D**

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

### TRUSTEE'S OR DIRECTOR'S DECLARATION:

I declare that current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received the audit report and I am aware of any matters raised. I declare that the information on this annual return, including any attached schedules and additional documentation is true and correct. I also authorise the ATO to make any tax refunds to the nominated bank account (if applicable).

Authorised trustee's, director's or public officer's signature

Date 

Day	Month	Year
-----	-------	------

### Preferred trustee or director contact details:

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other 

Family name

SMith

First given name

Bernard

Other given names

Phone number

08 82674777

Email address

Non-individual trustee name (if applicable)

B &amp; M SMITH 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 2017* 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
-----	-------	------

### Tax agent's contact details

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other 

Family name

ACCOUNTANTS

First given name

TTO

Other given names

CHARTERED

Tax agent's practice

TTO CHARTERED ACCOUNTANTS

Tax agent's phone number

08 82119426

Reference number

1007045

Tax agent number

25809482



Postal address for annual returns: Australian Taxation Office, GPO Box 9845, IN YOUR CAPITAL CITY

**2017****Losses schedule**

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2017 tax return.

Superannuation funds should complete and attach this schedule to their 2017 tax return.

Refer to *Losses schedule instructions 2017*, available on our website [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

Tax file number (TFN)

Name of entity

B &amp; M Smith Superannuation Fund

Australian business number (ABN)

86 884 468 825

**Part A Losses carried forward to the 2017–18 income year – excludes film losses****1 Tax losses carried forward to later income years****Year of loss**

2016–17	<b>B</b>	<input type="text"/>	·00
2015–16	<b>C</b>	<input type="text"/>	·00
2014–15	<b>D</b>	<input type="text"/>	·00
2013–14	<b>E</b>	<input type="text"/>	·00
2012–13	<b>F</b>	<input type="text"/>	·00
2011–12 and earlier income years	<b>G</b>	<input type="text"/>	·00
<b>Total</b>	<b>U</b>	<input type="text"/>	·00

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**

2016–17	<b>H</b>	<input type="text"/>	·00
2015–16	<b>I</b>	<input type="text"/>	·00
2014–15	<b>J</b>	<input type="text"/>	·00
2013–14	<b>K</b>	<input type="text" value="20413"/>	·00
2012–13	<b>L</b>	<input type="text"/>	·00
2011–12 and earlier income years	<b>M</b>	<input type="text"/>	·00
<b>Total</b>	<b>V</b>	<input type="text" value="20413"/>	·00

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

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**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 2016–17 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 2016–17 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 loss**

2016–17	<b>A</b> Yes <input type="checkbox"/>	No <input type="checkbox"/>	Print <b>X</b> in the appropriate box.
2015–16	<b>B</b> Yes <input type="checkbox"/>	No <input type="checkbox"/>	Print <b>X</b> in the appropriate box.
2014–15	<b>C</b> Yes <input type="checkbox"/>	No <input type="checkbox"/>	Print <b>X</b> in the appropriate box.
2013–14	<b>D</b> Yes <input type="checkbox"/>	No <input type="checkbox"/>	Print <b>X</b> in the appropriate box.
2012–13	<b>E</b> Yes <input type="checkbox"/>	No <input type="checkbox"/>	Print <b>X</b> in the appropriate box.
2011–12 and earlier income years	<b>F</b> Yes <input type="checkbox"/>	No <input type="checkbox"/>	Print <b>X</b> in the appropriate box.

**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 losses**Tax losses **G**  .00Net capital losses **H**  .00**3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years – excludes film losses**Tax losses **I**  .00Net capital losses **J**  .00**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 ☐ Print **X** in the appropriate box.**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 ☐ Print **X** in the appropriate box.

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 ☐ Print **X** in the appropriate box.

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 ☐ Print **X** in the appropriate box.

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**  .00**Part D Life insurance companies**Complying superannuation class tax losses carried forward to later income years **P**  .00Complying superannuation net capital losses carried forward to later income years **Q**  .00

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**Part E Controlled foreign company losses**Current year CFC losses **M**  .00CFC losses deducted **N**  .00CFC losses carried forward **O**  .00**Part F Tax losses reconciliation statement**Balance of tax losses brought forward from the prior income year **A**  .00**ADD** Uplift of tax losses of designated infrastructure project entities **B**  .00**SUBTRACT** Net forgiven amount of debt **C**  .00**ADD** Tax loss incurred (if any) during current year **D**  .00**ADD** Tax loss amount from conversion of excess franking offsets **E**  .00**SUBTRACT** Net exempt income **F**  .00**SUBTRACT** Tax losses forgone **G**  .00**SUBTRACT** Tax losses deducted **H**  .00**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**  .00Total tax losses carried forward to later income years **J**  .00Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.

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

**TAXPAYER'S DECLARATION**

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

Signature

Date 

Day	Month	Year

Contact person

TTO CHARTERED ACCOUNTANTS

Daytime contact number (include area code)

08 82119426