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 However, you cannot lodge your tax return electronically if you do not quote your TFN.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

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) 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   438 461 693   Year   2022

Name of partnership, trust, fund or entity   JSM Super 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   01-12-22

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   79306008

Account Name   JSM Super Fund

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

Signature   Date

Self-managed superannuation fund annual return **2022**

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 2022 (NAT 71287).

Return year 2022

> The Self-managed superannuation fund annual return instructions 2022 (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) 438 461 693

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)

JSM Super Fund

3 Australian business number (ABN) 39 949 280 705
(if applicable)

4 Current postal address

PO Box 6953

MACKAY MAIL CENTRE   QLD   4741

5 Annual return status

Is this an amendment to the SMSF's 2022 return? **A** N

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

6 SMSF auditor

Auditor's name

Title	Mr
Family name	Boys
First given name	Anthony
Other given names	William

SMSF Auditor Number 100 014 140

Auditor's phone number 61 0410712708

Use Agent address details? ☐

Postal address

PO 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　`182512`　　Fund account number　`963232335`

Fund account name
`JSM Super Fund`

I would like my tax refunds made to this account.　`Y`　Print **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.

☐

Fund's tax file number (TFN)　438 461 693

8 Status of SMSF　Australian superannuation fund　**A** `Y`　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** `Y`

9 Was the fund wound up during the income year?

`N` Print **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?　`N` Print **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** ☐

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** ☐ Print **Y** for yes

Did the fund have any other income that was assessable?　**E** ☐ Print **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** [N] Print **Y** for yes or **N** for no.

Have you applied an exemption or rollover? **M** [ ] 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 2022.

Label	Description	Amount
A	Net capital gain	
B	Gross rent and other leasing and hiring income	19,140
C	Gross interest	2
X	Forestry managed investment scheme income	

D1 Gross foreign income [ ]

D Net foreign income [ ] Loss [ ]

Label	Description	Amount
E	Australian franking credits from a New Zealand company	
F	Transfers from foreign funds	Number [ ]
H	Gross payments where ABN not quoted	
I	Gross distribution from partnerships	Loss [ ]
J	* Unfranked dividend amount	
K	* Franked dividend amount	
L	* Dividend franking credit	
M	* Gross trust distributions	Code [ ]

Calculation of assessable contributions

Assessable employer contributions
R1 13,687

plus   Assessable personal contributions
R2 1,500

plus   #*No-TFN-quoted contributions
R3 0
(an amount must be included even if it is zero)

less   Transfer of liability to life insurance company or PST
R6 0

R Assessable contributions (R1 plus R2 plus R3 less R6) — 15,187

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 [ ]

Label	Description	Amount
S	* Other income	Code [ ]
T	*Assessable income due to changed tax status of fund	
U	Net non-arm's length income (subject to 45% tax rate) (U1 plus U2 plus U3)	

#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.

W GROSS INCOME (Sum of labels A to U) [ ] Loss [ ]

Y Exempt current pension income [ ]

V TOTAL ASSESSABLE INCOME (W less Y) — 34,329 Loss [ ]

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** 14,804	**A2**	
Interest expenses overseas	**B1**	**B2**	
Capital works expenditure	**D1** 5,777	**D2**	
Decline in value of depreciating assets	**E1** 1,704	**E2**	
Insurance premiums – members	**F1**	**F2**	
SMSF auditor fee	**H1** 330	**H2**	
Investment expenses	**I1** 10,447	**I2**	
Management and administration expenses	**J1** 2,598	**J2**	
Forestry managed investment scheme expense	**U1**	**U2**	
Other amounts	**L1**	Code	**L2**	Code
Tax losses deducted	**M1**		

TOTAL DEDUCTIONS
N 35,660
(Total A1 to M1)

TOTAL NON-DEDUCTIBLE EXPENSES
Y 0
(Total A2 to L2)

#TAXABLE INCOME OR LOSS   Loss
O 1,331   **L**
(TOTAL ASSESSABLE INCOME less
TOTAL DEDUCTIONS)

TOTAL SMSF EXPENSES
Z 35,660
(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 2022 on how to
complete the calculation statement.

#Taxable income	**A**	0
	(an amount must be included even if it is zero)	
#Tax on taxable income	**T1**	0.00
	(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**   0.00
(T1 plus J)

Foreign income tax offset

C1

Rebates and tax offsets

C2

Non-refundable non-carry forward tax offsets

C | 0.00

(C1 plus C2)

SUBTOTAL 1

T2 | 0.00

(B less C —cannot be less than zero)

Early stage venture capital limited partnership tax offset

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

Non-refundable carry forward tax offsets

D | 0.00

(D1 plus D2 plus D3 plus D4)

SUBTOTAL 2

T3 | 0.00

(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 | 0.00

(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

Fund's tax file number (TFN)   438 461 693

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 [0.00]

(H1 plus 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 [ ]

Supervisory levy

L [259.00]

**Supervisory levy adjustment
for wound up funds**

M [ ]

**Supervisory levy adjustment
for new funds**

N [ ]

Total amount of tax payable   **S** [259.00]

(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 2022.

Tax losses carried forward
to later income years   **U** [22,537]

Net capital losses carried
forward to later income years   **V** [ ]

	Net capital losses brought forward from prior years	Net capital losses carried forward to later income years
Non-Collectables	0	0
Collectables	0	0

Section F / Section G: **Member Information**

		See the Privacy note in the Declaration.	Member
Title	Mr	Member'sTFN 176 442 742	1
Family name	McDonald		**Account status**
First given name	Julian		O Code
Other given names	Spencer		

Date of birth 25/05/1973   If deceased, date of death

Contributions

OPENING ACCOUNT BALANCE   47,996.00

Refer to instructions for completing these labels.

Proceeds from primary residence disposal

H

Employer contributions

A   13,687.00

Receipt date

H1

ABN of principal employer

A1 62 119 991 025

Assessable foreign superannuation fund amount

I

Personal contributions

B   1,500.00

Non-assessable foreign superannuation fund amount

J

CGT small business retirement exemption

C

Transfer from reserve: assessable amount

K

CGT small business 15-year exemption amount

D

Transfer from reserve: non-assessable amount

L

Personal injury election

E

Contributions from non-complying funds and previously non-complying funds

T

Spouse and child contributions

F

Any other contributions (including Super Co-contributions and low Income Super Amounts)

M

Other third party contributions

G

TOTAL CONTRIBUTIONS N   15,187.00

(Sum of labels A to M)

Other transactions

Accumulation phase account balance		Allocated earnings or losses	Loss
S1 65,356.00		**O** 2,173.00	

Retirement phase account balance - Non CDBIS

S2 0.00

Inward rollovers and transfers

P

Retirement phase account balance - CDBIS

S3 0.00

Outward rollovers and transfers

Q

Lump Sum payments   Code

R1

Income stream payments   Code

R2

0 TRIS Count   CLOSING ACCOUNT BALANCE **S**   65,356.00

(S1 plus S2 plus S3)

Accumulation phase value **X1**   65,356.00

Retirement phase value **X2**   0.00

Outstanding limited recourse borrowing arrangement amount **Y**   0.00

Sensitive (when completed)

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**	16,020
Debt securities	**F**	
Loans	**G**	
Listed shares	**H**	7,040
Unlisted shares	**I**	
Limited recourse borrowing arrangements	**J**	285,000
Non-residential real property	**K**	
Residential real property	**L**	
Collectables and personal use assets	**M**	
Other assets	**O**	1,850

Limited recourse borrowing arrangements

Australian residential real property **J1**	285,000
Australian non-residential real property **J2**	
Overseas real property **J3**	
Australian shares **J4**	
Overseas shares **J5**	
Other **J6**	
Property count **J7**	1

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 (Sum of labels A to T)	**U**	309,910

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

16   LIABILITIES

Borrowings for limited recourse
borrowing arrangements

V1   244,554

Permissible temporary borrowings

V2   0

Other borrowings

V3   0

Borrowings   **V**   244,554

Total member closing account balances
(total of all CLOSING ACCOUNT BALANCEs from Sections F and G)   **W**   65,356

Reserve accounts   **X**

Other liabilities   **Y**   0

TOTAL LIABILITIES   **Z**   309,910

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 2021–22 income year, write 2022).   **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 2022.   **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 2022 for each election.   **C**

If revoking an interposed entity election, print R, and complete and attach the Interposed entity election or revocation 2022.   **D**

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

Date: Day 01 Month 12 Year 22

Preferred trustee or director contact details:

Title: Mr

Family name: McDonald

First given name: Julian

Other given names:

Phone number — Area code: 61   Number: 0417468732

Email address:

Non-individual trustee name (if applicable): JSM Super Fund 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, JODIE MAREE PAYNE-CORBETT

declare that the Self-managed superannuation fund annual return 2022 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: Mrs

Family name: Corbett

First given name: Jodie

Other given names:

Tax agent's practice: JODIE MAREE PAYNE-CORBETT

Tax agent's phone number — Area code: 07   Number: 49562975

Tax agent number: 79306008   Reference number: MCDSMSF

Sensitive (when completed)