

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

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)**

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****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

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Use Agent
address details?☐

Postal address

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

336095

Fund account number

650469134

Fund account name

Gwen & Bertz Superfund

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

XXXXXX XXX XXXX XXXXXX XXXXX XXX XXX

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

59,064

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** Print Y for yes or N for no.

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

Net capital gain **A** 18,504

Gross rent and other leasing and hiring income **B** 27,420

Gross interest **C** 101

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** 15,477

Code

P

Calculation of assessable contributions

Assessable employer contributions

R1 0

plus Assessable personal contributions

R2 2,509

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

Assessable contributions (R1 plus R2 plus R3 less R6) **R** 2,509

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

Net non-arm's length income (subject to 45% tax rate) (U1 plus U2 plus U3) **U** 0

* Other income **S**

Code

* Assessable income due to changed tax status of fund **T**

#This is a mandatory label.

* If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

GROSS INCOME (Sum of labels A to U) **W** 64,011

Loss

Exempt current pension income **Y** 59,064

TOTAL ASSESSABLE INCOME (W less Y) **V** 4,947

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 <input type="text"/>	A2 <input type="text"/>	
Interest expenses overseas	B1 <input type="text"/>	B2 <input type="text"/>	
Capital works expenditure	D1 <input type="text"/>	D2 <input type="text"/>	
Decline in value of depreciating assets	E1 <input type="text" value="47"/>	E2 <input type="text" value="1,144"/>	
Insurance premiums – members	F1 <input type="text"/>	F2 <input type="text"/>	
SMSF auditor fee	H1 <input type="text" value="20"/>	H2 <input type="text" value="475"/>	
Investment expenses	I1 <input type="text" value="1,016"/>	I2 <input type="text" value="24,627"/>	
Management and administration expenses	J1 <input type="text" value="1,716"/>	J2 <input type="text"/>	
Forestry managed investment scheme expense	U1 <input type="text"/>	U2 <input type="text"/>	
Other amounts	L1 <input type="text"/> <small>Code <input type="text"/></small>	L2 <input type="text"/> <small>Code <input type="text"/></small>	
Tax losses deducted	M1 <input type="text"/>		
TOTAL DEDUCTIONS N <input type="text" value="2,799"/> (Total A1 to M1)		TOTAL NON-DEDUCTIBLE EXPENSES Y <input type="text" value="26,246"/> (Total A2 to L2)	
#TAXABLE INCOME OR LOSS O <input type="text" value="2,148"/> <small>Loss <input type="text"/></small> (TOTAL ASSESSABLE INCOME TOTAL DEDUCTIONS) less		TOTAL SMSF EXPENSES Z <input type="text" value="29,045"/> (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 <input type="text" value="2,148"/>	(an amount must be included even if it is zero)
#Tax on taxable income	T1 <input type="text" value="322.14"/>	(an amount must be included even if it is zero)
#Tax on no-TFN-quoted contributions	J <input type="text" value="0.00"/>	(an amount must be included even if it is zero)
Gross tax	B <input type="text" value="322.14"/>	(T1 plus J)

Foreign income tax offset		
C1	<input type="text" value="23.90"/>	
Rebates and tax offsets		
C2	<input type="text"/>	
		Non-refundable non-carry forward tax offsets
		C <input type="text" value="23.90"/>
		(C1 plus C2)

SUBTOTAL 1

T2

(B less C –cannot be less than zero)

Early stage venture capital limited partnership tax offset		
D1	<input type="text"/>	
Early stage venture capital limited partnership tax offset carried forward from previous year		
D2	<input type="text"/>	
Early stage investor tax offset		
D3	<input type="text"/>	
Early stage investor tax offset carried forward from previous year		
D4	<input type="text"/>	
		Non-refundable carry forward tax offsets
		D <input type="text" value="0.00"/>
		(D1 plus D2 plus D3 plus D4)
		SUBTOTAL 2
		T3 <input type="text" value="298.24"/>
		(T2 less D –cannot be less than zero)

Complying fund's franking credits tax offset		
E1	<input type="text" value="2,509.00"/>	
No-TFN tax offset		
E2	<input type="text"/>	
National rental affordability scheme tax offset		
E3	<input type="text"/>	
Exploration credit tax offset		
E4	<input type="text"/>	
		Refundable tax offsets
		E <input type="text" value="2,509.00"/>
		(E1 plus E2 plus E3 plus E4)

#TAX PAYABLE **T5**

(T3 less E - cannot be less than zero)

Section 102AAM interest charge

G

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

2,210.76

(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 refundable

S

1,951.76

(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

Net capital losses carried forward to later income years

V

Net capital losses brought forward from prior years

Non-Collectables

Collectables

Net capital losses carried forward to later income years

Section F / Section G:Member Information

Title	Mr	See the Privacy note in the Declaration.	Member
Family name	Poelstra	Member'sTFN XXX XXX XXX	1
First given name	Bertus		Account status
Other given names			<input type="radio"/> Code
Date of birth	11/01/1951	If deceased, date of death	

Contributions

OPENING ACCOUNT BALANCE772,784.93

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)

M500.00

TOTAL CONTRIBUTIONS

N

500.00

(Sum of labels A to M)

Other transactions

Accumulation phase account balance

S1

28,661.84

Retirement phase account balance - Non CDBIS

S2

0.00

Retirement phase account balance - CDBIS

S3

844,542.37

Allocated earnings or losses

O

95,050.76

Inward rollovers and transfers

P

24,368.52

Outward rollovers and transfers

Q

Lump Sum payments

R1

Income stream payments

R2

19,500.00

0

TRIS Count

CLOSING ACCOUNT BALANCE

S

873,204.21

(S1 plus S2 plus S3)

Accumulation phase value

X1

28,661.84

Retirement phase value

X2

844,542.37

Outstanding limited recourse borrowing arrangement amount

Y

Fund's tax file number (TFN)

Title	Mrs	See the Privacy note in the Declaration. Member'sTFN	XXX XXX XXX	Member	2	XXX XXX XXX
	Family name		Poelstra	Account status	<input type="radio"/> Code	
	First given name		Gwendolin			
	Other given names		Lesley			
Date of birth		27/05/1953		If deceased, date of death		

Contributions

OPENING ACCOUNT BALANCE 804,044.53

Refer to instructions for completing these labels.

Employer contributions	A		Proceeds from primary residence disposal	H	
ABN of principal employer	A1		Receipt date	H1	
Personal contributions	B	110,000.00	Assessable foreign superannuation fund amount	I	
CGT small business retirement exemption	C		Non-assessable foreign superannuation fund amount	J	
CGT small business 15-year exemption amount	D		Transfer from reserve: assessable amount	K	
Personal injury election	E		Transfer from reserve: non-assessable amount	L	
Spouse and child contributions	F		Contributions from non-complying funds and previously non-complying funds	T	
Other third party contributions	G		Any other contributions (including Super Co-contributions and low Income Super Amounts)	M	
TOTAL CONTRIBUTIONS		N	110,000.00	(Sum of labels A to M)	

Other transactions

Accumulation phase account balance	S1	163,570.45	Allocated earnings or losses	O	98,519.27	Loss	
Retirement phase account balance - Non CDBIS	S2	0.00	Inward rollovers and transfers	P	50,000.00		
Retirement phase account balance - CDBIS	S3	878,493.35	Outward rollovers and transfers	Q			
			Lump Sum payments	R1		Code	
			Income stream payments	R2	20,500.00	Code	M
0 TRIS Count		CLOSING ACCOUNT BALANCE		S	1,042,063.80	(S1 plus S2 plus S3)	
Accumulation phase value	X1	163,570.45					
Retirement phase value	X2	878,493.35					
Outstanding limited recourse borrowing arrangement amount	Y						

Section H: Assets and liabilities**15 ASSETS****15a Australian managed investments**

Listed trusts	A	<input type="text"/>
Unlisted trusts	B	<input type="text"/>
Insurance policy	C	<input type="text"/>
Other managed investments	D	699,148

15b Australian direct investments

Cash and term deposits	E	91,506
Debt securities	F	<input type="text"/>
Loans	G	<input type="text"/>
Listed shares	H	<input type="text"/>
Unlisted shares	I	<input type="text"/>

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** 0Non-residential real property **K** 1,100,000Residential real property **L** Collectables and personal use assets **M** Other assets **O** 24,614**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** 1,915,268
(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	
V1	<input type="text"/>
Permissible temporary borrowings	
V2	<input type="text"/>
Other borrowings	
V3	<input type="text"/>
Borrowings V <input type="text"/>	

Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)	W	<input type="text" value="1,915,268"/>
Reserve accounts	X	<input type="text"/>
Other liabilities	Y	<input type="text"/>
TOTAL LIABILITIES	Z	<input type="text" value="1,915,268"/>

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

Total TOFA gains	H	<input type="text"/>
Total TOFA losses	I	<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 2021–22 income year, write 2022).

A	<input type="text"/>
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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	<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 2022 for each election.

C	<input type="text"/>
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If revoking an interposed entity election, print R, and complete and attach the Interposed entity election or revocation 2022.

D	<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.

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	Month	Year
31	03	2023

Preferred trustee or director contact details:

Title

Family name

First given name

Other given names

Phone number

Area code	Number
<input type="text" value="07"/>	<input type="text" value="32053778"/>

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return

Hrs
<input type="text"/>

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 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
31	03	2023

Tax agent's contact details

Title

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Area code	Number
<input type="text" value="07"/>	<input type="text" value="38813029"/>

Tax agent number

Reference number

Capital gains tax (CGT) schedule**2022**

Use in conjunction with company, trust, fund or self-managed superannuation fund annual return.
For instructions on how to complete this schedule refer to the publication Guide to capital gains tax.

Tax file number (TFN) XXX XXX XXX

Taxpayer's name **Gwen & Bertz Superfund**

Australian Business
Number (ABN) **NN NNN NNN NNN**

1 Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	A \$ <input type="text"/>	K \$ <input type="text"/>
Other shares	B \$ <input type="text"/>	L \$ <input type="text"/>
Units in unit trusts listed on an Australian securities exchange	C \$ <input type="text"/>	M \$ <input type="text"/>
Other units	D \$ <input type="text"/>	N \$ <input type="text"/>
Real estate situated in Australia	E \$ <input type="text"/>	O \$ <input type="text"/>
Other real estate	F \$ <input type="text"/>	P \$ <input type="text"/>
Amount of capital gains from a trust (including a managed fund)	G \$ <input type="text" value="27,756"/>	
Collectables	H \$ <input type="text"/>	Q \$ <input type="text"/>
Other CGT assets and any other CGT events	I \$ <input type="text"/>	R \$ <input type="text"/>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$ <input type="text"/>	
Total current year capital gains	J \$ <input type="text" value="27,756"/>	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	A \$ <input type="text"/>
Total current year net capital losses applied	B \$ <input type="text"/>
Total prior year net capital losses applied	C \$ <input type="text"/>
Total capital losses transferred in applied (only for transfers involving a foreign bank branch or permanent establishment of a foreign financial entity)	D \$ <input type="text"/>
Total capital losses applied	E \$ <input type="text"/>

Add amounts at B, C and D.

3 Unapplied net capital losses carried forward

Net capital losses from collectables carried forward to later income years	A \$ <input type="text"/>
Other net capital losses carried forward to later income years	B \$ <input type="text"/>

Add amounts at A and B and transfer the total to label V - Net capital losses carried forward to later income years on your tax return.

4 CGT discount

Total CGT discount applied	A \$ <input type="text" value="9,252"/>
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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

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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