

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 2013* (NAT 71287).

TO COMPLETE THIS ANNUAL RETURN

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S M I T H S T

- Place **X** in ALL applicable boxes.

Amendment tags ^IJH - ^JHD

^IJH **^JGY** **^JHD**

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

712260613



Section A: Fund information

1 Tax file number (TFN)

^AAD

⚠ The Tax Office 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.

2 Name of self-managed superannuation fund (SMSF)

^AAU

^AAU

3 Australian business number (ABN) (if applicable)

^EBN

4 Current postal address

^ABH

^ABH

Suburb/town

State/territory

Postcode

^AME

^AMF

^APE

5 Annual return status

Is this an amendment to the SMSF's 2013 annual return?

No ☐ Yes ☐

6 SMSF auditor

Auditor's name

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other **^FMC**

Family name

^FMD **^FME**

First given name

^FMF

Other given names

^FMG

SMSF Auditor Number

^JJE

Professional body

^FMP

Membership number

^IGB

Auditor's phone number

^FMN **^FMO**

Postal address

^FMI

^FMI

Suburb/town

State/territory

Postcode

^FMJ

^FMK

^FML

Date audit was completed **A** **^IPO** /

Was Part B of the audit report qualified?

B No ☐ Yes ☐ **^FMQ**

If the audit report was qualified, have the reported compliance issues been rectified?

C No ☐ Yes ☐ **^KCH**

7 Electronic funds transfer (EFT)

Provide your fund's financial institution details.

Write the BSB number, fund's account number and account name below. (See relevant instructions.)

We do not issue refunds to a trustee's personal account.

BSB number (must be six digits)

^ABV

Fund account number

^BFE

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

^ANH

^IOM

8 Status of SMSF

Australian superannuation fund

A No

^IUB

Fund benefit structure

B

Code

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

C No

^IPQ

9 Was the fund wound up during the income year?

No

^FLX

If yes, provide the date on which the fund was wound up

^FLY

Day

Month

Year

Have all tax lodgment and payment obligations been met?

No

Yes

^IPR

10 Exempt current pension income

Did the fund pay an income stream to one or more members in the income year?

^KCI



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 \$

^KCJ

, , .

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

^KCK

Segregated assets method

B

Unsegregated assets method

C

Was an actuarial certificate obtained?

D Yes

^KCL

Did the fund have any other income that was assessable?

E Yes

^KFZ

Go to Section B: Income.

No



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 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 **^FZS**

If the total capital loss or total capital gain is greater than \$10,000 complete and attach a *Capital gains tax (CGT) schedule 2013*.

Have you applied an exemption or rollover?

M No **^JZE**

Code

^KAF

Net capital gain **A** \$ **^AWG** □□, □□□. **✗**

Gross rent and other leasing and hiring income **B** \$ **^AIR** □□, □□□. **✗**

Gross interest **C** \$ **^AFZ** □□, □□□. **✗**

Forestry managed investment scheme income **X** \$ **^IRR** □□, □□□. **✗**

Gross foreign income

D1 \$ **^FGI** □□, □□□. **✗**

Net foreign income

D \$ **^ADY** □□, □□□. **✗**

Loss

□

Australian franking credits from a New Zealand company

E \$ **^IFW** □□, □□□. **✗**

Transfers from foreign funds

F \$ **^IKE** □□, □□□. **✗**

Number

^IKF

Gross payments where ABN not quoted

H \$ **^FTZ** □□, □□□. **✗**

Loss

□

Calculation of assessable contributions

Assessable employer contributions

R1 \$ **^AHS** □□, □□□. **✗**

plus Assessable personal contributions

R2 \$ **^AHT** □□, □□□. **✗**

plus *No-TFN quoted contributions

R3 \$ **^IOQ** □□, □□□. **✗**

less Transfer of liability to life insurance company or PST

R6 \$ **^AHV** □□, □□□. **✗**

Gross distribution from partnerships

I \$ **^BME** □□, □□□. **✗**

*Unfranked dividend amount

J \$ **^AGF** □□, □□□. **✗**

*Franked dividend amount

K \$ **^AGG** □□, □□□. **✗**

*Dividend franking credit

L \$ **^AGH** □□, □□□. **✗**

*Gross trust distributions

M \$ **^BMF** □□, □□□. **✗**

Code

^BMG

Assessable contributions
(**R1** plus **R2**
plus **R3** less **R6**)

R \$ □□□, □□□, □□□. **✗**

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$ **^AHU** □□, □□□. **✗**

plus *Net non-arm's length trust distributions

U2 \$ **^IPS** □□, □□□. **✗**

plus *Net other non-arm's length income

U3 \$ **^IPT** □□, □□□. **✗**

*Other income

S \$ **^AGU** □□, □□□. **✗**

Code

^IOR

*Assessable income due to changed tax status of fund

T \$ **^BAC** □□, □□□. **✗**

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

U \$ □□□, □□□, □□□. **✗**

*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 \$ □□□, □□□, □□□. **✗**

Loss

□

Exempt current pension income

Y \$ **^AIE** □□, □□□. **✗**

TOTAL ASSESSABLE INCOME
(**W** less **Y**)

V \$ □□, □□□, □□□, □□□. **✗**

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 \$ ^AGL, , , , .	A2 \$ ^KCO, , , , .	
Interest expenses overseas	B1 \$ ^ACO, , , , .	B2 \$ ^KCP, , , , .	
Capital works expenditure	D1 \$ ^GCG, , , , .	D2 \$ ^KCQ, , , , .	
Decline in value of depreciating assets	E1 \$ ^ARI, , , , .	E2 \$ ^KCR, , , , .	
Insurance premiums – members	F1 \$ ^FUA, , , , .	F2 \$ ^KGA, , , , .	
Death benefit increase	G1 \$ ^IOS, , , , .		
SMSF auditor fee	H1 \$ ^IPU, , , , .	H2 \$ ^KCS, , , , .	
Investment expenses	I1 \$ ^FUC, , , , .	I2 \$ ^KCT, , , , .	
Management and administration expenses	J1 \$ ^JJF, , , , .	J2 \$ ^KCU, , , , .	
Forestry managed investment scheme expense	U1 \$ ^IRN, , , , .	U2 \$ ^KCW, , , , .	
Other amounts	L1 \$ ^ALZ, , , , . ^BET	L2 \$ ^KCX, , , , . ^KCY	
Tax losses deducted	M1 \$ ^BAD, , , , .		
TOTAL DEDUCTIONS N \$, , , , . (Total A1 to M1)		TOTAL NON-DEDUCTIBLE EXPENSES Y \$, , , , . (Total A2 to L2)	
TAXABLE INCOME OR LOSS O \$ ^APY, , , , . (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)		TOTAL SMSF EXPENSES Z \$, , , , . (N plus Y)	

Section D: Income tax calculation statement

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2013* on how to complete the calculation statement.

Taxable income **A** \$ Tax on taxable income **T1** \$ Tax on no-TFN quoted contributions **J** \$ 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

T2 \$

(B less C – 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 \$

Refundable tax offsets

E \$

(E1 plus E2 plus E3 plus other refundable tax offset amounts)

TAX PAYABLE **T5** \$

(T2 less E – cannot be less than zero)

Credit for interest on early payments – amount of interest
H1 \$ Credit for tax withheld – foreign resident withholding
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 \$

Section 102AAM interest charge

G \$

Eligible credits

H \$

(H1 plus H2 plus H3 plus H5 plus H6)

Remainder of refundable tax offsets

I \$

(unused amount from label E)

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

AMOUNT DUE OR REFUNDABLE

A positive amount at **S** is what you owe, while a negative amount is refundable to you.**S** \$

(T5 plus G less H less I less K plus L less M)

Section E: Losses

14 Losses

❗ If total loss is greater than \$100,000, or there is a foreign loss, complete and attach a *Losses schedule 2013*.

Tax losses carried forward to later income years **U** \$ Net capital losses carried forward to later income years **V** \$ 

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 **^IVK**

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other **^IPI** ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐

^KGC

Account status

Code

Family name

^IPJ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ **^IUG** ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐

First given name

^IPK ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐

Other given names

^IPL ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐

Member's TFN

^ISR

Date of birth

Day

Month

Year

^ABQ

Contributions

! Refer to instructions for completing these labels. For example, include contributions reported to you on a *Rollover benefits statement (RBS)* (NAT 70944).

OPENING ACCOUNT BALANCE \$

Employer contributions **A** \$ **^ISI**

ABN of principal employer **A1** **^GWM**

Personal contributions **B** \$ **^ISL**

CGT small business retirement exemption **C** \$ **^ISG**

CGT small business 15-year exemption amount **D** \$ **^ISF**

Personal injury election **E** \$ **^ISM**

Spouse and child contributions **F** \$ **^ISN**

Other third party contributions **G** \$ **^ISK**

Assessable foreign superannuation fund amount **I** \$ **^ISE**

Non-assessable foreign superannuation fund amount **J** \$ **^ISJ**

Transfer from reserve: assessable amount **K** \$ **^ISP**

Transfer from reserve: non-assessable amount **L** \$ **^ISQ**

Contributions from non-complying funds and previously non-complying funds **T** \$ **^JJQ**

Any other contributions (including Super Co-contributions and Low Income Super Contributions) **M** \$ **^ISD**

TOTAL CONTRIBUTIONS **N** \$ **^ISO**

Other transactions

Allocated earnings or losses **O** \$ **^ISS**

Loss

Inward amounts less any rolled in contributions reported at A – M **P** \$ **^ISV**

Loss

Outward amounts less any rolled out contributions at item 15K on RBS **Q** \$ **^ISW**

Code

^KDC

Lump Sum payment **R1** \$ **^KDB**

Code

^KDE

Income stream payment **R2** \$ **^KDD**

CLOSING ACCOUNT BALANCE **S** \$ **^ISU**

MEMBER 2

Account status

Code

First given name

First given name _____ Other given names _____

Member's TFN [] [] [] [] [] [] [] [] **Date of birth** Day [] [] / Month [] [] / Year [] [] [] []

Date of birth / /

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 \$** [] [] [] [] . [] [] [] [] . [] [] [] [] . [] [] [] []

[illegible]

Non-assessable foreign superannuation fund amount J \$

[illegible]

Transfer from reserve: non-assessable amount L \$ [] [] [] . [] [] [] . [] [] [] . [] [] []

T \$, , .

Any other contributions (including Super Co-contributions
and Low Income Super Contributions) M \$ [] [] [] , [] [] [] , [] [] [] . [] []

TOTAL CONTRIBUTIONS N \$ [] [] [] . [] [] [] . [] [] [] . [] [] []

[illegible]

Loss

Inward amounts /less any rolled in
contributions reported at A – M **P** \$,,,.

Loss

Outward amounts *less* any rolled out contributions at item **15K** on RBS **Q** \$,,,.

Code

[illegible]

Code

Income stream payment R2 \$ - - .

[illegible]

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MEMBER 3

Title: Mr Mrs Miss Ms Other

Account status

Code

Family name

First given name

Other given names

Member's TFN

Date of birth / /

Contributions

! Refer to instructions for completing these labels. For example, include contributions reported to you on a *Rollover benefits statement (RBS)* (NAT 70944).

OPENING ACCOUNT BALANCE \$ [] . [] [] [] [] [] [] [] [] [] [] [] []

[illegible]

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 \$ 000,000.00.

Non-assessable foreign superannuation fund amount J \$ [] [] [] - [] [] [] - [] [] [] . [] [] []

Transfer from reserve: assessable amount K \$ [] [] [] . [] [] [] . [] [] [] - [] [] []

Transfer from reserve: non-assessable amount L \$ [] [] [] . [] [] [] . [] [] [] . [] []

T \$, , .

Any other contributions (including Super Co-contributions
and Low Income Super Contributions) M \$ [] [] [] , [] [] [] , [] [] [] . [] []

TOTAL CONTRIBUTIONS N \$ 100,000.00

Other transactions

[illegible]

Loss

Inward amounts /less any rolled in
contributions reported at A – M **P** \$,,,.

Loss

Outward amounts less any rolled out contributions at item 15K on RBS Q \$, , , -

Code

Lump Sum payment R1 \$ - - .

10

Income stream payment R2 \$.

Code

CLOSING ACCOUNT BALANCE \$



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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.

Contributions

Code

^KDE



Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$ **^FNM** ,

Unlisted trusts **B** \$ **^FNN** ,

Insurance policy **C** \$ **^FNF** ,

Other managed investments **D** \$ **^FNG** ,

15b Australian direct investments

Limited recourse borrowing arrangements

Australian residential real property

J1 \$ **^KAE** ,

Australian non-residential real property

J2 \$ **^KCV** ,

Overseas real property

J3 \$ **^KEA** ,

Australian shares

J4 \$ **^KEB** ,

Overseas shares

J5 \$ **^KEC** ,

Other

J6 \$ **^KED** ,

Cash and term deposits **E** \$ **^FNO** ,

Debt securities **F** \$ **^IPW** ,

Loans **G** \$ **^FNP** ,

Listed shares **H** \$ **^FNK** ,

Unlisted shares **I** \$ **^FNL** ,

Limited recourse borrowing arrangements **J** \$ **^JJH** ,

Non-residential real property **K** \$ **^FNI** ,

Residential real property **L** \$ **^FNJ** ,

Collectables and personal use assets **M** \$ **^JJI** ,

Other assets **O** \$ **^FNQ** ,

15c Overseas direct investments

Overseas shares **P** \$ **^IPZ** ,

Overseas non-residential real property **Q** \$ **^IQA** ,

Overseas residential real property **R** \$ **^IQB** ,

Overseas managed investments **S** \$ **^IQC** ,

Other overseas assets **T** \$ **^IQD** ,

TOTAL AUSTRALIAN AND OVERSEAS ASSETS **U** \$,

(Sum of labels **A** to **T**)

15d In-house assets

^KEE

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 ☐

\$ **^KEF** ,



16 LIABILITIES

Borrowings **V** \$, ,

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

Reserve accounts **X** \$, ,

Other liabilities **Y** \$, ,

TOTAL LIABILITIES Z \$, ,

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Did you make a gain, loss or transitional balancing adjustment from a financial arrangement subject to the TOFA rules?

G No

Total TOFA gains **H** \$, ,

Total TOFA losses **I** \$, ,

TOFA transitional balancing adjustment **J** \$, ,

Loss

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 2012–13 income year, write 2013).

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 2013*.

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 2013* for each election.

C

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2013*.

D

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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 are in doubt about any aspect of the annual return, place all the facts before the ATO.

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).

[illegible]**Preferred trustee or director contact details:**

Family name

First given name

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee ^IPD

Time taken to prepare and complete this annual return Hrs ^DYF



! 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.

I declare that the *Self-managed superannuation fund annual return 2013* 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 contact details

Family name

First given name

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

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

