



Australian Government
Australian Taxation Office

Fund income tax return

2017

WHO SHOULD **^AWR** **^ABB** **^AAE**

All superannuation funds, other than self-managed superannuation funds (SMSFs), must complete this tax return. SMSFs must complete the *Self-managed superannuation fund annual return 2017* (NAT 71226).

TO COMPLETE THIS TAX RETURN

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.
- Place **X** in ALL applicable boxes.

S M I T H S T

! The *Fund income tax instructions 2017* (NAT 71605) (the instructions) can assist you to complete this tax return.

Specify period if part year or approved substitute period. Day Month Year to Day Month Year

^ARA / / to **^ARB** / /



Section A: Fund information

1 Tax file number (TFN) **^AAD**

> To assist processing, write the fund's TFN at the top of page 3.

! 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 tax return. See the Privacy note in the Declaration.

2 Name of superannuation fund or trust Amendment tags **^IJH** **^JGY** **^JHD**

^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 Tax return status
Is this an amendment to the fund's 2017 tax return? No Yes

6 Trustee details
Non-individual trustee's name (if applicable)
^ACU
^ACU

ABN of non-individual trustee **^IPD**

7 Electronic funds transfer (EFT)
We need your financial institution details to pay any refund owing to you, even if you have provided them to us before. Write the BSB number, account number and account name below. (See relevant instructions.)

BSB number (must be six digits) **^ABV** Account number **^BFE**
Account name **^ANH**

8 Status of fund or trust Type of fund or trust – Print **X** in one box only. **^BAB**
Small APRA fund **A** Retail fund **B** Industry fund **C** Corporate fund **D** Eligible rollover fund **E**
Approved deposit fund **F** Pooled superannuation trust **G** Public sector fund **H** Non-regulated fund **I**

Australian superannuation fund **J** No **^IUB** Fund benefit structure **K** **^IOM** Number of members **L** **^AJK**
Date of establishment **M** **^AQU** / Significant global entity **N** **^KIM** **I7B**

9 Was the fund wound up during the income year?

No

FLX

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

Day Month Year
FLY / /

Section B: Income

10 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 2017*.

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**, , , .

Gross distribution from partnerships

I \$ **BME**, , , .

Loss

*Unfranked dividend amount

J \$ **AGF**, , , .

*Franked dividend amount

K \$ **AGG**, , , .

*Dividend franking credit

L \$ **AGH**, , , .

*Trust distributions unfranked amount

N \$ **IPM**, , , .

*Trust distributions franked amount

O \$ **ION**, , , .

*Trust distributions franking credit

P \$ **IOO**, , , .

*Trust distributions other amounts

Q \$ **IOP**, , , .

Calculation of assessable contributions

Assessable employer contributions

R1 \$ **AHS**, , , .

plus Assessable personal contributions

R2 \$ **AHT**, , , .

plus *No-TFN-quoted contributions

R3 \$ **IOQ**, , , .

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

less Contributions excluded by trustee

R4 \$ **AJM**, , , .

less Pre 1 July 1988 funding credits

R5 \$ **AJN**, , , .

less Transfer of liability to life insurance company or PST

R6 \$ **AHV**, , , .

Assessable contributions

(R1 plus R2 plus R3 less R4 less R5 less R6)

R \$, , , .

Foreign exchange gains **G** \$ **JJO**, , , .

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 47% tax rate) **U** \$ **IUE**, , , .

#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 \$, , , .

Loss

Exempt current pension income **Y** \$ **AIE**, , , .

TOTAL ASSESSABLE INCOME
(W less Y)

V \$, , , .

Loss

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.

12 Calculation statement

Please refer to the *Fund income tax 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** \$ **^JID** , , , .
(an amount must be included even if it is zero)

#Tax on no-TFN-quoted contributions **J** \$ **^JIC** , , , .
(an amount must be included even if it is zero)

Foreign income tax offset
C1 \$ **^AWJ** , , , .

Rebates and tax offsets
C2 \$ **^AHL** , , , .

Gross tax **B** \$ **^AGQ** , , , .
(**T1** plus **J**)

Non-refundable non-carry forward tax offsets
C \$, , , , .
(**C1** plus **C2**)

Early stage venture capital limited partnership tax offset
D1 \$ **^KIA** , , , .

Early stage investor tax offset
D2 \$ **^KIE** , , , .

SUBTOTAL 1 **T2** \$ **^JIF** , , , .
(**B** less **C** – cannot be less than zero)

Non-refundable carry forward tax offsets
D \$ **^JIG** , , , .
(**D1** plus **D2**)

Complying fund's franking credits tax offset
E1 \$ **^HEL** , , , .

No-TFN tax offset
E2 \$ **^JAA** , , , .

National rental affordability scheme tax offset
E3 \$ **^JAQ** , , , .

Exploration credit tax offset
E4 \$ **^KHF** , , , .

SUBTOTAL 2 **T3** \$ **^JIH** , , , .
(**T2** less **D** – cannot be less than zero)

Refundable tax offsets
E \$ **^JII** , , , .
(**E1** plus **E2** plus **E3** plus **E4**)

#TAX PAYABLE **T5** \$ **^BNB** , , , .
(**T3** less **E** – cannot be less than zero)

Credit for interest on early payments – amount of interest
H1 \$ **^AJL** , , , .

Credit for tax withheld – foreign resident withholding (excluding capital gains)
H2 \$ **^IIV** , , , .

Credit for tax withheld – where ABN or TFN not quoted (non-individual)
H3 \$ **^FTW** , , , .

Credit for TFN amounts withheld from payments from closely held trusts
H5 \$ **^JGF** , , , .

Credit for interest on no-TFN tax offset
H6 \$ **^JAC** , , , .

Credit for foreign resident capital gains withholding amounts
H8 \$ **^KIJ** , , , .

Section 102AAM interest charge
G \$ **^ASC** , , , .

Eligible credits
H \$, , , , , .
(**H1** plus **H2** plus **H3** plus **H5** plus **H6** plus **H8**)

#Tax offset refunds
(Remainder of refundable tax offsets)
I \$ **^JIK** , , , .
(unused amount from label **E** – an amount must be included even if it is zero)

PAYG instalments raised
K \$ **^APM** , , , .

AMOUNT DUE OR REFUNDABLE
A positive amount at **S** is what you owe, while a negative amount is refundable to you.
S \$ **^APQ** , , , .
(**T5** plus **G** less **H** less **I** less **K**)

#This is a mandatory label.

13 Losses

V \$ **^BRA** , , , , . ~~00~~

14 Foreign income and net assets

C \$ ^AUY .

F \$ ^IPC [] . [] . [] .~~00~~

[illegible]

IOW

[illegible]

17 Overseas transaction or interest and foreign source income**International related party dealings and transfer pricing**

Did the fund have any transactions or dealings with international related parties, irrespective of whether they were on revenue or capital account? Such transactions or dealings include the transfer of tangible or intangible property and any new or existing financial arrangements.

A No **^GTJ**

Was the aggregate amount of the transactions or dealings with international related parties (including the value of property transferred or the balance outstanding on any loans) greater than \$2 million?

B No **^GTK****Overseas interests**

Did the fund have an overseas branch or a direct or indirect interest in a foreign trust, foreign company, controlled foreign entity or transferor trust?

C No **^GTL****Foreign source income**

Was the amount of foreign income tax paid greater than \$100,000 OR was the amount of assessable foreign income greater than \$500,000?

D No **^GTN****Transactions with specified countries**

Did the fund directly or indirectly send to, or receive from, one of the countries specified in the instructions, any funds or property?

OR

Does the fund have the ability or expectation to control, whether directly or indirectly, the disposition of any funds, property, assets or investments located in, or located elsewhere but controlled or managed from, one of those countries?

E No **^IGA****18 Other transactions****Exempt current pension income**

If the fund has claimed an amount of exempt current pension income in respect of any pensions other than those prescribed by Income Tax Regulations where assets are fully segregated for all of the income year, has the trustee obtained the relevant actuary's certificate required by section 295-385 or 295-390 before exemption can be claimed?

A No **^AQY****Death or disability deduction**

Is the fund or trust claiming a deduction for premiums for death or disability cover under section 295-465 that requires an actuary's certificate to be obtained?

B No **^ANQ**

If yes, has the fund or trust obtained the relevant certificate?

C No **^ANR****Payments to contributing employers and associates**

Has the fund or trust made a payment or transferred a benefit that is included in the assessable income of the recipient under section 290-100?

D No **^BEU**

Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

Date / /

Title: Mr Mrs Miss Ms Other ^ABE

Family name

[illegible]

First given name

Other given names

^ABG ^BBB

Phone number **^BNU** **^BNV**

Email address

^FLW

Time taken to prepare and complete this tax 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 tax return to maintain the integrity of the register. For further information, refer to the instructions.

Tax agent's signature

Date / /

Title: Mr Mrs Miss Ms Other

^IOY [] [] [] [] [] [] [] [] [] [] [] [] [] [] [] [] **^IUF** [] [] [] [] [] [] [] [] [] [] [] [] [] [] [] []

[illegible]

^IPB

^BLI ☐ ☐ ^BLJ

^AWB

^AAE

L