Australian Government Australian Taxation Office Fund income tax return 2	017
<ul> <li>WHO SHOULD COMPLETE THIS TAX RETURN?</li> <li>All superannuation funds, other than self-managed superannuation funds (SMSFs), must complete this tax return.</li> <li>SMSFs must complete the Self-managed superannuation fund annual return 2017 (NAT 71226).</li> <li>The Fund income tax instructions 2017 (NAT 71605)</li> </ul>	7128
Implementation in the function of tax instructions 2017 (NAT / 1605) (the instructions) can assist you to complete this tax return. <ul> <li>Place X in ALL applicable boxes.</li> </ul> Specify period if part year or approved substitute period. <u>Day</u> / <u>Month</u> / <u>Vear</u> to <u>Day</u> / <u>Month</u> / <u>Vear</u> Implementation of the function of the instructions of the instructions of the instruction o	70617
Section A: Fund information         1 Tax file number (TFN)         □       □         ①       □         ①       □         ①       □         ①       □         ①       □         ①       □         ①       □         ②       To assist processing, write the fund's TFN at the top of page 3.         ①       □         ①       □         ③       □         ③       □         ③       □         ③       □         ③       □         ③       □         ③       □         ③       □         ③       □         ①       □         ○       □         ○       □         ○       □         ●       □         ○       □         ○       □         ○       □         ●       □         ●       □         ●       □         ●       □         ●       □         ●       □         ●       □     <	
Name of superannuation fund or trust	
<ul> <li>Australian business number (ABN) (if applicable)</li> <li>4 Current postal address</li> <li>3 Australian business number (ABN) (if applicable)</li> <li>4 Current postal address</li> <li>5 Suburb/town</li> </ul>	
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)	
ABN of non-individual trustee	ore.
8       Status of fund or trust       Type of fund or trust – Print I in one box only.         Small APRA fund A       Retail fund B       Industry fund C       Corporate fund D       E rollove         Approved deposit fund       F       superannuation trust       G       Public sector fund       H       Non-regulated	
Australian superannuation fund       J No       Yes       Fund benefit structure       Code       Number of members       L </td <td></td>	

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9 Was the fund wou during the income		
Section B: Inco	me	
	d you have a capital gains tax (CGT) event during the year? <b>G</b> No <b>Yes Yes I</b> f the total capital loss or total capital gain is a <i>Capital gains tax (CGT) schedule 2017</i> .	
	Have you applied an exemption or rollover? M No Yes	
	Net capital gain A \$ , , , , , , , , , , , , , , , , , ,	
	Gross rent and other leasing and hiring income <b>B</b> \$	
	Forestry managed investment scheme income X \$,,,	
Gross fo	oreign income Loss Net foreign D \$	S
Australia	an franking credits from a New Zealand company E \$	
	Transfers from foreign funds	er
	Gross payments where	
	essable contributions     Gross distribution from partnerships     I \$,,,	S ]
R1 \$	→ → → → → → → → → → → → → → → → → → →	
plus Assessable per	sonal contributions *Franked dividend amount K \$	
<i>plus</i> #*No-TFN-quo	*Dividend franking credit L\$,	
(an amount must be	<pre>*Trust distributions included even if it is zero) xcluded by trustee *Trust distributions unfranked amount *Trust distributions *Trust distributions</pre>	
R4 \$,,		
less         Pre 1 July 198           R5 \$	38 funding credits       *Trust distributions franking credit         • • • • • • • • • • • • • • • • • • •	
less Transfer of liabil	ity to life insurance other amounts <b>Q \$</b>	
<b>R6 \$</b> ,,,,,,,,,,.	ny or PST Assessable contributions (R1 plus R2 plus R3 less R4 less R5 less R6) R \$ , , , , , , , , , , , , , , , , , ,	
	Foreign exchange gains G \$	
		] ]
*Asse	ssable income due to changed tax status of fund <b>T \$</b> ,,	
Net r	non-arm's length income (subject to 47% tax rate)	
#This is a mandatory label. *If an amount is entered	GROSS INCOME (Sum of labels A to U) W \$ , , , , , , , , , , , , , , , , , ,	
at this label, check the instructions to ensure the correct tax treatment	Exempt current pension income Y \$	
has been applied.		

г	Fund's ta	ax file number (TFN)		
Section C: Deduction	S			
11 Deductions Inte	erest expenses within Australia	A\$	]_, <b></b> .∞	I
	Interest expenses overseas	B\$	]_, <b></b> .×	
	Salary and wages	<b>C</b> \$	), <b></b> ·×	
	Capital works deductions	D\$	)·×	1128707
Deduction for decline	in value of depreciating assets	E\$	<u>,</u> . ∞	
	Death or disability premiums	F\$	]_, <b></b> _∙×	t
	Death benefit increase	G \$	]_, <b></b> _∙×	t
	Investment expenses	I\$,	]_, <b></b> _∙∞	t
	Management expenses	J\$	]_, <b></b> _∙∞	Į
	Administration expenses	Q\$	]_, <b></b> _·×	Į
Forestry managed	investment scheme deduction	U\$	]_, <b></b> _∙×	t
	Foreign exchange losses	R\$	]_, <b></b> _∕∞	Code
	Other deductions	\$	]_, <b></b> _∙∞	
	Tax losses deducted	M \$	<u> </u> ,∞	Į
1	TOTAL DEDUCTIONS N\$		]_, <b></b> .∞	t
<b>#TAXABL</b> (TOTAL ASSESSABLE INCOME /e	E INCOME OR LOSS ss TOTAL DEDUCTIONS) O \$		]_, <b></b> _·×	Loss

\*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.

Please refer to the Fund income tax return instructions 2017 on	xable income       A \$
	<pre>#Tax on o-TFN-quoted contributions</pre> (an amount must be included even if it is zero) (an amount must be included even if it is zero) Gross tax B \$
Foreign income tax offset C1 \$,, Rebates and tax offsets C2 \$,,	Gross tax <b>B</b> \$,,,
Early stage venture capital limited partnership tax offset D1 \$,, Early stage investor tax offset D2 \$,,	SUBTOTAL 1 T2 \$,,, (B less C - cannot be less than zero) Non-refundable carry forward tax offsets D \$,, (D1 plus D2)
Complying fund's franking credits tax offset E1 \$,,	SUBTOTAL 2 T3 \$ , , , , , , , , , , , , , , , , , ,
E2 \$	Refundable tax offsets E \$,,,,,,,
Exploration credit tax offset	*TAX T5 \$ , , , , , , , , , , , , , , , , , ,
Credit for interest on early payments – amount of interest H1 \$,,, Credit for tax withheld – foreign resident	Section 102AAM interest charge G \$,,,,
<pre>Withholding (excluding capital gains) H2 \$,,,,, Credit for tax withheld – where ABN or TFN not quoted (non-individual)</pre>	Eligible credits H \$
H3 \$	<b>#Tax offset refunds</b> (Remainder of refundable tax offsets) <b>I \$,,,</b> (unused amount from label <b>E</b> – an amount must be included even if it is zero)
H6 \$ Credit for foreign resident capital gains withholding amounts	PAYG instalments raised
#8 \$    #This is a mandatory label.	AMOUNT DUE OR REFUNDABLE A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you. <b>S \$ , , , , , , , , , ,</b>

Page 4

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Section E: Losses
Determine the state of
schedule 2017. Net capital losses carried forward to later income years V\$,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Section F: Other information
14 Foreign income and net assets
Attributed foreign income     Listed country     A \$,
Net assets available to pay benefits <b>F \$,,,</b>
15 Transfer of liabilities to life insurance company or pooled superannuation trust. Has the fund or trust, with consent of the transferee, transferred assessable contributions under section 295-260 to a life insurance company or pooled superannuation trust? A No Yes Show the name and ABN of each transferee, the amount of contributions transferred to each and the market value of the transferor's investment in each. Where there are more than two transferees, provide details of the two transferees that have the greatest market value. ABN
Amount <b>B</b> \$,,, Market value <b>C</b> \$,,,,
ABN     ABN     Amount     D \$      Market value     E \$
Investment in any other life insurance policies or pooled superannuation trusts Total market value of these investments <b>F \$</b>
16 Taxation of financial arrangements (TOFA)         Total TOFA gains         H\$

## 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.

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?

#### **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?

#### 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?

#### 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?

## **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?

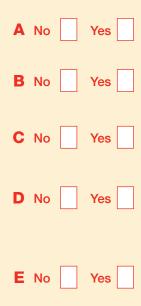
#### Death or disability deduction

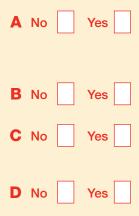
Is the fund or trust claiming a deduction for premiums for death or disability cover under section 295-465 that requires an actuary's certificate to be obtained?

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

#### 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?





## Section G: 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 tax 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 tax 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, DIRECTOR'S OR PUBLIC OFFICER'S DECLARATION

#### **DECLARATION:**

I declare that the information on this tax 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

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Pre	fe	erred trustee, director or public officer's contact details:															Da	ate	L			] /	L			/	L																	
Title:		Mr [ iame		Mr	s		Miss		] M	ls [		Ot	her																															
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## TAX AGENT'S DECLARATION:

I declare that the tax return 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 the tax return.

Tax agent's signature

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Tax a	Tax agent's contact details																																				
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