

Fund income tax return

2023

sup SM	I superannuation funds, other than self-managed uperannuation funds (SMSFs), must complete this tax return. MSFs must complete the Self-managed superannuation fund annual return 2023 (NAT 71226).								1	■ Print clearly, using a BLACK pen only. ■ Use BLOCK LETTERS and print one character per box. SMITTH STATEMENT																
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9 Was the fund wound up during the income year? No Yes Month Yes M	
Section B: Income 10 Income Did you have a capital gains tax (CGT) event during the year? Did you have a capital gains tax (CGT) event during the year? Oncome Oncome 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 20 Code)23
Have you applied an exemption or rollover? M No Yes	
Net capital gain ▲ \$	
Gross rent and other leasing and hiring income B \$	
Gross interest C\$ Forestry managed investment	
Gross foreign income Net foreign income Net foreign income Net foreign income Net foreign income	
Australian franking credits from a New Zealand E\$	_
Calculation of assessable contributions Assessable employer contributions Calculation of assessable contributions Transfers from foreign funds F \$	ər
R1 \$ Gross payments H \$	
R2 \$ Gross distribution from partnerships I \$	
*Unfranked dividend amount J\$	
*Franked K \$ dividend amount K \$ dividend amount * Dividend * Divi	
/ess Contributions excluded by trustee franking credit	
less Pre 1 July 1988 funding credits *Trust distributions of the company of the c	
R5 \$ *Trust distributions P \$ *Trust distributions P \$	
less Transfer of liability to life insurance company or PST *Trust distributions other amounts Q \$ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □	
Assessable contributions (R1 plus R2 plus R3 less R4 less R5 less R6)	
Foreign exchange gains G \$ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	
Other income S\$	
*Assessable income due to changed tax status of fund T\$	
Net non-arm's length income (subject to 45% tax rate) U\$	
#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.	
TOTAL ASSESSABLE INCOME V \$ Loss	

		T dild 5 tax i	ne nam	ibci	(1114)					
Section C: Deductions										
11	Deductions	nterest expenses within Australia	A \$						·M	
		Interest expenses overseas	B \$						·M	
		Salary and wages	C \$						·M	
		Capital works deductions	D \$						·M	
	Deduction for declir	e in value of depreciating assets	E \$						·M	
		Death or disability premiums	F \$						·M	
		Investment expenses	1\$						· M	
		Management expenses	J \$						·M	
		Administration expenses	Q \$						·M	
	Forestry manage	d investment scheme deduction	U \$						·M	
		Foreign exchange losses R\$							·M	Code
		Other deductions L	\$						·M	
		Tax losses deducted	M \$						·M	
		TOTAL DEDUCTIONS N \$							·×	
	#TAXA	BLE INCOME OR LOSS							· 	Loss

*This is a mandatory label.



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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 2023 on how to complete the calculation statement. Foreign income tax offset. C1 S Early stage venture capital limited partnership tax offset Early stage venture capital limited partnership tax offset carried forward from previous year D2 S Early stage investor tax offset arrived forward from previous year D4 S Early stage investor tax offset arrived forward from previous year D5 S Early stage investor tax offset arrived forward from previous year D6 S Early stage investor tax offset arrived forward from previous year D6 S Early stage investor tax offset arrived forward from previous year D7 S Early stage investor tax offset arrived forward from previous year D7 S Early stage investor tax offset arrived forward from previous year D8 S Early stage investor tax offset arrived forward from previous year D8 S Early stage investor tax offset arrived forward from previous year D8 S Early stage investor tax offset arrived forward from previous year D8 S Early stage investor tax offset arrived forward from previous year D8 S Early stage investor tax offset arrived forward from previous year D8 S Early stage investor tax offset arrived forward from previous year E1 S Non-refundable carry forward tax offsets D8 S Early stage investor tax offset Refundable tax offsets E5 S E6 plus E2 plus E3 plus E4 FAYABLE T5 S Tax on no-TFN tax offset arrived to more if it is zero)	12 Calculation statement										
Please refer to the Fund income tax form in the included even if it is zero) "Tax on taxable income T1 \$	12 Calculation statement	#	#Tayable income A \$								
Tax on taxable income T1 \$											
Foreign income tax offset C1 \$											
Foreign income tax offset C1 S Rebates and tax offsets C2 S Early stage venture capital limited partnership tax offset with offset from previous year D2 S Early stage investor tax offset D3 S Early stage investor tax offset Early stage investor tax offset orward from previous year D4 S Non-refundable carry forward tax offsets D S SUBTOTAL 1 T2 S Non-refundable carry forward tax offsets D S Non-refundable carry forward tax offsets Early stage investor tax offset orward from previous year D4 S Non-refundable carry forward tax offsets D S Non-refundable carry forward tax offsets Early stage investor tax offset orward from previous year Non-refundable tax offsets E1 S Non-TFN tax offset E2 S Non-TFN tax offset E3 S Refundable tax offsets E5 S Refundable tax offsets	Complete the Calculation Statement.	#Tax on ta	taxable income T1 \$								
Foreign income tax offset C1 \$			(an amount must be included even if it is zero)								
Foreign income tax offset C1 \$		#Tax on no-TFN	N-quoted contributions J \$								
Foreign income tax offset C1 \$											
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C1 \$ Rebates and tax offsets C2 \$ Early stage venture capital limited partnership tax offset D1 \$ Early stage venture capital limited partnership tax offset D2 \$ 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 \$ Non-refundable carry forward tax offsets D \$ Early stage investor tax offset carried forward from previous year D4 \$ Early stage investor tax offset carried forward from previous year D4 \$ Early stage investor tax offset carried forward from previous year Non-refundable carry forward tax offsets D \$ Early stage investor tax offset carried forward from previous year P5 Early stage investor tax offset carried forward from previous year Non-refundable carry forward tax offsets Early stage investor tax offset carried forward from previous year Non-refundable carry forward tax offsets Early stage investor tax offset Early stage venture capital limited partnership (B less C - cannot be less than zero) Non-refundable carry forward tax offsets P5 Early stage venture capital limited partnership (B less C - cannot be less than zero) Refundable tax offsets E \$ E \$ E \$ E E E E E			Gross tax B \$								
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Early stage venture capital limited partnership tax offset D1 \$											
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Tax offset carried forward from previous year D2 \$	*										
Early stage investor tax offset D \$	Early stage venture capital limite	d partnership									
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Exploration credit tax offset PAYABLE PAYABLE			*TAY								
E4 \$ (T3 less E – cannot be less than zero)	Exploration credit tax offset		PAYABLE T5 \$								
	E4 \$		(T3 less E – cannot be less than zero)								

*This is a mandatory label.

Section 102AAM interest charge

Credit for tax withheld – foreign resident withholding (excluding capital gains) H2 \$	#Tax offset refunds (Remainder of refundable tax offsets) (unused amount from label E – an amount must be included even if it is zero) PAYG instalments raised K \$
#This is a mandatory label.	S \$ (T5 plus G less H less I less K)
to I	es carried forward ater income years
\$100,000, complete and attach a Losses schedule 2023. Net capital forward to later Section F: Other information	losses carried was a second se
14 Foreign income and net assets	
Attributed foreign income	Listed country A \$
Net assets available to pay bene	efits F \$

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	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 / the r	A No 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.																		
Name .		$\neg \Box$								7	1					7			
ABN OO OO OO OO																			
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Name																			
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ABN																			
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Investment in any other life insur	ance polici	ies or	noole	ed su	ıper	annua	tion t	rusts											
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16 Taxation of financial arra	ngements	(TO	FA)													11			7
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				Total	ТО	FA los	ses	I \$											·M
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17 Overseas transaction or International related party							ome												
Did the fund have any transac	ions or dea	alings	with in	nterna	ation	al rela									Δ	Nο		Ye	s
whether they were on revenue of tangible or intangible prope										uae	tne	trar	ıster						
Was the aggregate amount of	the transac	ctions	or dea	alings	witl	h inter	natior	al rela	ated p	oarti	es (i	nclu	ding	j	B	No		Ye	
the value of property transferr	d or the ba	alance	outst	andin	ng or	n any I	oans)	great	er tha	an \$	2 m	illion	?		D	NO	Ш	16	s
Overseas interests Did the fund have an overseas	branch or	a dire	ect or ir	ndire	ct in	terest	in a fo	reian	trust	. for	eian				C	No		Ye	s
company, controlled foreign e	itity or trans	sferor	trust?							,									
Foreign source income																			
assessable foreign income gre				ian \$	100	,000 €	JH Wa	is the	amo	JIII (ال				D	No	Ш	Ye	s 💹
Transactions with specifie																			
Did the fund directly or indirect instructions, any funds or property		or rec	ceive fr	rom,	one	of the	coun	tries s	specif	ied	in th	ie							
OR Does the fund have the ability		tion to	Contr		heth	er dire	actly c	r indi	ectly	the	die	nnei	tion		Ε	No		Ye	s
of any funds, property, assets													aon						

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		Yes	
	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?	В	No		Yes	
	If yes, has the fund or trust obtained the relevant certificate?	C	No		Yes	
	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		Yes	
Se	ection G: Declarations					
	Penalties may be imposed for false or misleading information in addition to penalties relating to any tax s	shor	tfalls.			
Before any the Prival The the Taxa	ore making this declaration check to ensure that all income has been disclosed and the tax return, all attact additional documents are true and correct in every detail. If you leave labels blank, you will have specified label was not applicable to you. If you are in doubt about any aspect of the tax return, place all the facts be vacy ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFTN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not processing of this form may be delayed. ation law authorises the ATO to collect information and disclose it to other government agencies. For informacy go to ato.gov.au/privacy	a ze efor -Ns) pro	ero ar re the). We vide t	moun ATO will u he TF	t or se N,	
DE I de and	USTEE'S, DIRECTOR'S OR PUBLIC OFFICER'S DECLARATION CLARATION: clare that the information on this tax return, including any attached schedules and additional documentation correct. I also authorise the ATO to make any tax refunds to the nominated bank account (if applicable). horised trustee's, director's or public officer's signature	on is	s true			
Add		Month	/		Year	
Title	eferred trustee, director or public officer's contact details: Mr Mrs Miss Ms Other Miss Ms Other Miss Ms M					
First	given name Other given names					
	one number ail address					
	Time taken to prepare and complete this tax return Hrs					

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① 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 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	
	Date / / / / / / / / / / / / / / / / / / /
Tax agent's contact details	
Title: Mr Mrs Miss Ms Other	
Family name	
First given name Other give	en names
Tax agent's practice	
Tax agent's phone number Reference nur	mber Tax agent number
Postal address for tax returns:	
Australian Taxation Office GPO Box 9845 [insert the name and postcode of your capital city]	
For example;	
Australian Taxation Office GPO Box 9845 SYDNEY NSW 2001	

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