

Fund income tax return

WHO SHOULD COMPLETE THIS TAX RETURN? TO COMPLETE THIS TAX RETURN All superannuation funds, other than self-managed ■ Print clearly, using a BLACK pen only. superannuation funds (SMSFs), must complete this tax return. ■ Use BLOCK LETTERS and print one SMSFs must complete the Self-managed superannuation fund character per box. annual return 2013 (NAT 71226). S The Fund income tax instructions 2013 (NAT 71605) ■ Place X 9 in ALL applicable boxes (the instructions) can assist you to complete this tax return. Specify period if part year or approved substitute period. Section A: Fund information To assist processing, write the Tax file number (TFN) fund's TFN at the top of page 3. 🕩 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 tax return. Name of superannuation fund or trust Australian business number (ABN) (if applicable) **Current postal address** Tax return status Is this an amendment to the fund's 2013 tax return? No Trustee details Non-individual trustee's name (if applicable) ABN of non-individual trustee 7 **Electronic funds transfer (EFT)** Provide your financial institution details. Write the BSB number, account number and account name below. (See relevant instructions.) BSB number (must be six digits) Account number Account name Type of fund or trust – Print |X| in one box only. Status of fund or trust Eligible Small APRA fund 🛕 Retail fund **B** Industry fund C Corporate fund **D** rollover fund Pooled Approved Public sector fund **H** Non-regulated fund deposit fund superannuation trust Australian Fund benefit Number of Code

superannuation fund

Date of establishment

structure

members

Yes

9 Was the fund wound up during the income year?	If yes, provide the which the fund	he date on was wound up Day / Month / Day	Year
Section B: Income 10 Income Did you have a capital gains (CGT) event during the ye		If the total capital loss or total cap greater than \$10,000 complete a a Capital gains tax (CGT) schedul	nd attach
Have you applied exemption or rollov	an M No Yes		
	Net capital gain A	\$	· % (
Gross rent and other lea			-94
Forestr	Gross interest y managed investment		·% :%
Gross foreign income	scheme income	, ^ \$, , , ,	Loss
D1 \$,,	income D	\$	->%
Australian franking credits from a I	New Zealand company Transfers from		Number
(foreign funds Gross payments where		∞
Calculation of assessable contributions	ABN not quoted Gross distribution		Loss
Assessable employer contributions R1 \$	from partnerships *Unfranked dividend amount		-94
plus Assessable personal contributions	*Franked dividend amount		- %
R2 \$,	*Dividend franking credit		· %
R3 \$,	*Trust distributions unfranked amount	N \$, , ,	·M
R4 \$,	*Trust distributions franked amount		· %
less Pre 1 July 1988 funding credits R5 \$	*Trust distributions franking credit *Trust distributions		· %
less Transfer of liability to life insurance company or PST	other amounts Assessable		 -∞
R6 \$,	contributions (R1 plus R2 plus R3 R4 less R5 less R6)	\$	-90
F	oreign exchange gains	G \$,,	- Code
	Other income \$	\$	·%
*Assessable income due to char	nged tax status of fund	T\$	· %
Net non-arm's length income (s	ubject to 45% tax rate)	U \$,	Loss
	OSS INCOME is labels A to U) W \$		·× [
Exempt currer	nt pension income Y	\$,,,	· % (
TOTAL ASSESSAI	BLE INCOME (W /ess Y) V \$		Loss

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

Г	Fund's ta	nx file number (TFN)		
Section C: Deducti	ons			
11 Deductions	Interest expenses within Australia	A \$]	
	Interest expenses overseas	B \$,	,∞	
	Salary and wages	c \$,],	7
	Capital works deductions	D \$,	,∞	2870713
Deduction for ded	cline in value of depreciating assets	E \$,		13
	Death or disability premiums	F \$,	,∞	
	Death benefit increase	G \$		
	Investment expenses	I \$],	
	Management expenses	J \$],	
	Administration expenses	Q \$,],	
Forestry mana	ged investment scheme deduction	u \$,	<u>.</u>	
	Foreign exchange losses	R \$	<u></u>	0.4
	Other deductions L	\$,		Code
	Tax losses deducted	M \$,	,∞	
	TOTAL DEDUCTIONS N \$			
	ABLE INCOME OR LOSS ME (agg TOTAL DEDUCTIONS) O \$			Loss

Section D: Income tax calculation st	atement
12 Calculation statement Taxable income	A \$
Please refer to the <i>Fund income</i> tax return instructions 2013 on how to complete the calculation statement. Tax on taxable income Tax on no-TFN quoted contributions	J\$
Foreign income tax offset C1 \$ Non-refun	dable non-carry forward tax offsets
C2 \$	C \$,
Complying fund's franking credits tax offset E1 \$	(B less C – cannot be less than zero)
· LJLJLJ • LJLJLJ • LJLJ -	le tax offsets E \$
TAX PAYABLE	T5 \$,,
Credit for interest on early payments – Section 10	02AAM interest charge
amount of interest H1 \$ Credit for tax withheld – foreign	G \$
resident withholding H2 \$ Credit for tax withheld – where ABN or TFN not quoted (non-individual)	
Credit for TFN amounts withheld from payments from closely held trusts	
H5 \$	
Credit for interest on no-TFN tax offset H6 \$	H \$ (H1 plus H2 plus H3 plus H5 plus H6)
Remainder of refundable tax offsets	I \$,,,
PAYG instalments raised	K\$,
AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	(T5 plus G less H less L less K)

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Section E: Losses 13 Losses	
If total loss is greater than \$100, or there is a foreign loss, complete a attach a Losses schedule 2013.	
Section F: Other info	
14 Foreign income and net as	
	Listed country A \$,
Attributed foreign income	Section 404 country B \$,,
	Unlisted country C \$,
Net assets	available to pay benefits F \$
15 Transfer of liabilities to life	insurance company or pooled superannuation trust
insurance company or pooled su A No Yes Show the ma	ent of the transferee, transferred assessable contributions under section 295-260 to a life uperannuation trust? the name and ABN of each transferee, the amount of contributions transferred to each and which transferor's investment in each. Where there are more than two transferees, electrically of the two transferees that have the greatest market value. Market value C \$
Investment in any other life insuran	nce policies or pooled superannuation trusts Total market value of these investments F S S S S S S S S S
40.77.11.45	
from a financial arra	rements (TOFA) s or transitional balancing adjustment angement subject to the TOFA rules? 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?

D	NI.	V	
В	No	Yes	

C No

D	No	Yes	

E No

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?

Δ	No		Yes	
^	140	Ш	103	

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?

B No

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?

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Section G: Declarations
Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.
TRUSTEE'S, DIRECTOR'S OR PUBLIC OFFICER'S DECLARATION 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 are in doubt about any aspect of the tax return, place all the facts before the ATO.
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
Date Day Month Year
Preferred trustee, director or public officer's contact details:
Title: Mr Mrs Miss Ms Other Family name
First given name Other given names
Phone number
Email address
Time taken to prepare and complete this tax return
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 Day Month Year
Tax agent's contact details
Title: Mr Mrs Miss Ms Other Family name
First given name Other given names
Tax agent's practice
Tax agent's phone number Reference number Tax agent number
Postal address for tax returns: Australian Taxation Office, GPO Box 9845, IN YOUR CAPITAL CITY