



Fund income tax and regulatory return 2002

1 July 2001 to 30 June 2002

RN: 100102

Day	Month	Year	to	Day	Month	Year

or specify period if part year or **approved** substitute period

Tax file number (TFN)

Notes to assist in the preparation of this return are provided in the *Fund income tax and regulatory return 2002 instructions* (the instructions) available from the Australian Taxation Office.

Name of fund or trust

Australian Business Number (ABN)

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Previous name of fund or trust

If the fund or trust name has changed, please print it **exactly** as shown on the last notice of assessment or the last return lodged.

Current postal address

If the address has not changed, please print it **exactly** as shown on the last notice of assessment or the last return lodged.

Suburb or town	State	Postcode

Postal address on previous return

If the address has changed, please print it **exactly** as shown on the last notice of assessment or the last return lodged.

Suburb or town	State	Postcode

Contact email address

If applicable.

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Name of trustee

If the trustee is a **company**, print details here including ABN.

ABN

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If the trustee is an **individual**, print details here.

Title

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Family name

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Given name

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Other given names

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Hours taken to prepare and complete this return

J																			
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Business postcode

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Was the fund or trust wound up during the year?

Print Y for Yes or N for No.

K																			
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Date wound up

L	Day	Month	Year

IN-CONFIDENCE—when completed

Trustee's signature

TFN

Information statement—to be completed by all entities

9 Income

Did you have a CGT event during the year? **G** ☐ Print **Y** for Yes or **N** for No.Do you need to complete a *CGT schedule 2002*?Also answer yes at label **G**, if the fund received a distribution of a capital gain from a trust.Net capital gain **A** :00Gross rent and other leasing and hiring income **B** :00Gross interest **C** :00Unfranked amount **D** :00Franked amount **J** :00Imputation credit **K** :00Gross foreign income **I** :00Do you need to complete a *Losses schedule 2002*?Net foreign income **E** :00Gross taxable employer contributions **F** :00Gross taxable employee or depositor contributions **M** :00Net private company dividends and other excessive non-arm's length income **H** :00Sections 288A and 288B net previous income **W** :00Gross distribution from partnerships **V** :00 / Gross payments where ABN not quoted **L** :00Gross distribution from trusts **X** :00 / CodeOther income **R** :00Total of above labels excluding label **I** **S** :00**F**

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Information statement—to be completed by all entities

9 Less

Interest expenses within Australia	A	<input type="text"/>	·00
Interest expenses overseas	B	<input type="text"/>	·00
Total salary and wage expenses	C	<input type="text"/>	·00
Capital works deductions	Q	<input type="text"/>	·00
Deduction for decline in value of depreciating assets	W	<input type="text"/>	·00
Group life and disability premiums	J	<input type="text"/>	·00
Management/administration expenses	K	<input type="text"/>	·00
Investment expenses	L	<input type="text"/>	·00
Other deductions	D	<input type="text"/>	·00
Transfer of taxable contributions	E	<input type="text"/>	·00
Tax losses deducted	F	<input type="text"/>	·00
Exempt current pension income	G	<input type="text"/>	·00
Exempt section 290A income	H	<input type="text"/>	·00
Taxable income or loss	T	<input type="text"/>	·00 / <input type="text"/>

Code

10 Losses information

If the sum of labels **U** + **V** is greater than \$100 000 complete and attach a *Losses schedule 2002*.

Tax losses carried forward to later income years	U	<input type="text"/>	·00
Net capital losses carried forward to later income years	V	<input type="text"/>	·00

F

A *Losses schedule 2002* must also be completed and attached if the fund has a foreign loss or film loss. Refer to the instructions.

11 Other information

Intangible depreciating assets first deducted	A	<input type="text"/>	·00
Other depreciating assets first deducted	U	<input type="text"/>	·00
Termination value of intangible depreciating assets	B	<input type="text"/>	·00
Termination value of other depreciating assets	W	<input type="text"/>	·00
Total investments	Q	<input type="text"/>	·00
Number of members	R	<input type="text"/>	
Exempt section 274(7) contributions	M	<input type="text"/>	·00
Exempt section 275B contributions	N	<input type="text"/>	·00
Broad-exemption listed country	O	<input type="text"/>	·00
Limited-exemption listed country	L	<input type="text"/>	·00
Unlisted country	J	<input type="text"/>	·00
FIF/FLP income	P	<input type="text"/>	·00
Tax spared foreign tax credits	K	<input type="text"/>	·00

Attributed foreign income

Do you need to complete a *Losses schedule 2002*?

F

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12 Landcare and water facility tax offset

Water facility tax offset claimed

A

Code

Landcare and water facility tax offset
brought forward from prior years

B

13 Internet transactions

Did the fund have dealings—including purchases and sales of assets or borrowings—on the Internet?

I

Print **Y** for yes
or **N** for no.

Overseas transactions or interest/Thin capitalisation/Foreign source income—the following questions must be answered—
print **Y** for yes or **N** for no at questions 14 to 23. If you answer **Y** for yes at items 15 or 16, complete and attach a *Schedule 25A 2002*.

International related party dealings/Transfer pricing

14 Did you 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.

X

Print **Y** for yes
or **N** for no.

15 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 \$1 million?

Y

Print **Y** for yes
or **N** for no.

16 Overseas interests

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

Z

Print **Y** for yes
or **N** for no.

17 Thin capitalisation

Did the thin capitalisation provisions apply as outlined in the *Fund tax return 2002 instructions* and the *Guide to thin capitalisation*? If Yes, complete the *Thin capitalisation schedule 2002*.

O

Print **Y** for yes
or **N** for no.

18 Foreign source income

Was the amount of foreign tax credits paid or carried forward greater than \$100 000 **OR**
Was the amount of assessable foreign income greater than \$500 000?

P

Print **Y** for yes
or **N** for no.

F

19 Exempt current pension income

If there is an amount of exempt current pension income, has the trustee of the fund obtained the relevant actuary's certificate or certificates required by section 273A, 273B or 283 as a condition of exemption?
Answer this question **ONLY** if there is an amount of exempt current pension income.

20 Death or disability deduction

Is the fund or trust claiming a deduction for premiums for death or disability cover under section 279 that requires an actuary's certificate to be obtained?
If so, has the fund or trust obtained the relevant certificate?

21 Transfer of taxable contributions

Has the fund or trust, with consent of the transferee, transferred taxable contributions to a life assurance company, registered organisation or pooled superannuation trust?

If so, show the names of the transferee or transferees and the amount of contributions transferred to each.

Name

Amount

Name

Amount

22 Exempt income claim

(a) Is the fund or trust a continuously complying fixed interest approved deposit fund claiming to have part of its income treated as exempt under section 290A?

(b) Is the reckoning date at which the components in the formula in subsection 290A(2) were determined, at a date other than the beginning of the income year?

If so, state the reckoning date.

Day	Month	Year

23 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 82AAQ?

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Regulatory information for self-managed superannuation funds

Only self-managed superannuation funds are to complete the remaining questions.

All other funds go to page 8 and complete the trustee declaration and the tax agent's certificate (if applicable).

24 Fund's auditor details

Name of auditor

Title

Family name

First given name

Other given names

Name of organisation

Postal address

Suburb or town	State	Postcode

Telephone

Area code

Number

25 Which professional body does the auditor belong to?

Code

26 Is the auditor's report qualified?

Print Y for Yes or N for No.

27 Did the fund comply with all relevant SIS requirements?

Print Y for Yes or N for No.

28 Provide details of any audit qualification and/or other breaches of the relevant SIS requirements that occurred during the year.

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Financial information—all assets and earnings of the fund must be included in question 29a or 29b

29a Managed investments

Earnings

including realised gains/losses for the income year

Life insurance policies **A** :00 /

Other managed investments **B** :00 /

Asset values

M :00

N :00

29b Direct investments

Overseas assets **C** :00 /

Real property **D** :00 /

Other property **E** :00 /

Listed shares and equities **F** :00 /

Unlisted shares and equities **G** :00 /

Public trusts **H** :00 /

Other trusts **I** :00 /

Cash, debt securities and term deposits **J** :00 /

Loans **K** :00 /

Other **L** :00 /
O :00

P :00

Q :00

R :00

S :00

T :00

U :00

V :00

W :00

X :00 **F**

30 In-house and related party assets

Earnings

In-house **A** :00 /

Related party investment **B** :00 /

Asset values

C :00

D :00

31 Value of leased assets

In-house **E** :00

Other related party **F** :00

Non-related party **G** :00

32 Has the fund acquired assets from its members or a related party?

Print Y for Yes or N for No.

H
F

33 Liability information

Members' entitlements **A** :00

Borrowings **B** :00

Other liabilities **C** :00

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34 Fund expenditure

Benefit payments	D	<input type="text"/>	:00
Outward roll-overs and transfers	E	<input type="text"/>	:00
Administration and investment expenses	F	<input type="text"/>	:00
Other expenses	G	<input type="text"/>	:00 / <input type="text"/>

35 Contribution information

Non-taxable contributions	H	<input type="text"/>	:00
Inward roll-overs and transfers	I	<input type="text"/>	:00

F

Trustee declaration: I declare that the information in this tax return is true and correct.

Trustee's signature	<input type="text"/>	Date	<table border="1"><tr><td>Day</td><td>Month</td><td>Year</td></tr><tr><td></td><td></td><td></td></tr></table>	Day	Month	Year			
Day	Month	Year							

This declaration and all attached documents must be signed by a trustee.

Trustee's contact name	<input type="text"/>
Trustee's telephone	Area code <input type="text"/> Number <input type="text"/>

Tax agent's declaration

I,

declare that this tax return has been prepared in accordance with information supplied by the trustee, that the trustee has given me a declaration stating that the information provided to me is true and correct and that the trustee has authorised me to lodge the tax return.

Agent's signature	<input type="text"/>	Date	<table border="1"><tr><td>Day</td><td>Month</td><td>Year</td></tr><tr><td></td><td></td><td></td></tr></table>	Day	Month	Year			
Day	Month	Year							

Agent's telephone	Area code	<input type="text"/>	Number	<input type="text"/>
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Client's reference	<input type="text"/>
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Contact name	<input type="text"/>
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Agent's reference number	<input type="text"/>
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F