



Australian Government
Australian Taxation Office

Fund income tax and regulatory return

2006

Day	Month	Year	to	Day	Month	Year

or specify period if part year or approved substitute period

Notes to help you prepare this tax return are provided in the *Fund income tax and regulatory return instructions 2006* (the instructions), available from the Tax Office.

Tax file number (TFN)

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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, print it **exactly** as shown on the last notice of assessment or the last tax return lodged.

Current postal address

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

Suburb or town	State	Postcode

Postal address on previous tax return

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

Suburb or town	State	Postcode

Email address

If applicable

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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First given name

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Other given names

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Hours taken to prepare and complete this tax return

J				
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Business postcode

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Was the fund or trust wound up during the year?

K	<input type="checkbox"/>	Print Y for yes or N for no.
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Date wound up

L	Day	Month	Year

1 Superannuation fund number **A**

2 Date of establishment of fund or trust **B**

3 Status of fund or trust – print X in the applicable boxes.

Resident **C1** Superannuation fund **D1** Pooled superannuation fund trust **D3** Membership industry classification **E1**
 Non-resident **C2** Approved deposit fund **D2**

4 Type of fund or trust – print X in the applicable box.

Self-managed superannuation fund (Tax Office regulated) **H1** Public offer or retail **H3** Employer sponsored or corporate **H5** Non-regulated **H7**
 Small APRA fund **H2** Industry or award **H4** Public sector fund **H6** Other **H8** **F**

5 Family trust/Interposed entity election status

If the trust or fund has made or is making a family trust election and/or made or is making one or more interposed entity elections for the 2005–06 income year or an earlier income year, print the appropriate election status code for the fund or trust in the box at the right of label **I**. If making one or more elections or revoking a family trust election for the 2005–06 income year, complete and attach the *Family trust election and/or family trust revocation 2006* and/or the *Interposed entity election 2006*.

I **F**

6 Is the fund or trust complying in accordance with section 45, 47 or 48 of the *Superannuation Industry (Supervision) Act 1993*?

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

Income tax calculation and information statement

8 Calculation statement

Taxable income **A**
 Foreign tax credits **D**
 Rebates/tax offsets **C** **Less:** Total of labels **D** and **C** **G**
 Gross tax **B**
 Tax payable **F**

Add: Section 102AAM interest charge **H**

Credit for interest on early payments – amount of interest **V**
 Credit for tax withheld where ABN/TFN not quoted **M** **Less:** Total of labels **V**, **M**, **E** and **Q** **R**
 Credit for tax withheld – foreign resident withholding **E** Subtotal **S**
 Refundable franking credits **Q** **Less:** PAYG instalments raised **T**
 Total amount of tax payable (+) or refundable (-) **S** **F**

Information statement – to be completed by all entities

9b Deductions

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

Add labels **A** to **G** above and deduct total from **S** on page 3.

10 Losses information

If the total of labels **U** + **V** is greater than \$100,000, complete and attach a *Losses schedule 2006*.

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

A *Losses schedule 2006* must also be completed and attached if the fund has a foreign loss. Refer to the instructions.

11 Other information

Intangible depreciating assets first deducted	A	<input type="text" value=""/>	<input type="text" value="00"/>
Other depreciating assets first deducted	U	<input type="text" value=""/>	<input type="text" value="00"/>
Termination value of intangible depreciating assets	B	<input type="text" value=""/>	<input type="text" value="00"/>
Termination value of other depreciating assets	W	<input type="text" value=""/>	<input type="text" value="00"/>
Total investments	Q	<input type="text" value=""/>	<input type="text" value="00"/>
Number of members	R	<input type="text" value=""/>	
Number of payments received from non-resident superannuation funds	S	<input type="text" value=""/>	
Exempt section 274(7) contributions	M	<input type="text" value=""/>	<input type="text" value="00"/>
Exempt section 275B contributions	N	<input type="text" value=""/>	<input type="text" value="00"/>
Attributed foreign income	Listed country	O	<input type="text" value=""/>
	Section 404 country	L	<input type="text" value=""/>
	Unlisted country	J	<input type="text" value=""/>
	FIF/FLP income	P	<input type="text" value=""/>
Tax spared foreign tax credits	K	<input type="text" value=""/>	<input type="text" value="00"/>

Do you need to complete a *Losses schedule 2006*?

12 Entrepreneurs tax offset

STS group turnover	D	<input type="text" value=""/>	<input type="text" value="00"/>
Net STS income from partnership or trust distribution	E	<input type="text" value=""/>	<input type="text" value="00"/>
Entrepreneurs tax offset	F	<input type="text" value=""/>	<input type="text" value="00"/>

13 Landcare and water facility tax offset

Landcare and water facility tax offset brought forward from prior years	B	<input type="text" value=""/>	<input type="text" value="00"/>
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14 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 15 to 24.

If you print **Y** at item 16 or 17, complete and attach a *Schedule 25A 2006*.

International related party dealings/transfer pricing

15 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**

16 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**

17 Overseas interests

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

18 Thin capitalisation

Did the thin capitalisation provisions apply as outlined in the instructions and the *Guide to thin capitalisation*? If yes, complete the *Thin capitalisation schedule 2006*. **O**

19 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**

20 Transactions with specified countries

Did you directly or indirectly send to, or receive from, one of the countries specified in the instructions, any funds or property **OR** Do you 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? **Q**

F

21 Exempt current pension income

If the fund has claimed an amount of exempt current pension income in respect of any pensions **NOT prescribed by Income Tax Regulations**, has the trustee obtained the relevant actuary's certificate or certificates required by section 273A, 273B or 283 as a condition of exemption?

22 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?

23 Transfer of taxable contributions

Has the fund or trust, with the consent of the transferee, transferred taxable contributions under section 275 to a life assurance company or pooled superannuation trust?
If so, show the names of the transferee or transferees, the ABN of each transferee and the amount of contributions transferred to each.

Name	<input type="text"/>		
Amount	<input type="text" value="00"/>	ABN	<input type="text"/>
Name	<input type="text"/>		
Amount	<input type="text" value="00"/>	ABN	<input type="text"/>

24 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?

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).

25 Fund's auditor details

Auditor's name and professional body membership number

Title

Family name

First given name

Auditor's professional body membership number

Name of organisation

Postal address

Suburb or town State Postcode

Telephone Area code Number

26 Which professional body does the auditor belong to?

CODE

27 Did the fund comply with all relevant SIS requirements?

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

28a Managed investments

	Earnings Show net realised gains/losses only	Asset values
Life insurance policies	A <input type="text" value="-00"/> / <input type="text"/>	M <input type="text" value="-00"/> / <input type="text"/>
Other managed investments	B <input type="text" value="-00"/> / <input type="text"/>	N <input type="text" value="-00"/> / <input type="text"/>

28b Direct investments

Overseas assets	C <input type="text" value="-00"/> / <input type="text"/>	O <input type="text" value="-00"/> / <input type="text"/>
Real property	D <input type="text" value="-00"/> / <input type="text"/>	P <input type="text" value="-00"/> / <input type="text"/>
Other property	E <input type="text" value="-00"/> / <input type="text"/>	Q <input type="text" value="-00"/> / <input type="text"/>
Listed shares and equities	F <input type="text" value="-00"/> / <input type="text"/>	R <input type="text" value="-00"/> / <input type="text"/>
Unlisted shares and equities	G <input type="text" value="-00"/> / <input type="text"/>	S <input type="text" value="-00"/> / <input type="text"/>
Public trusts	H <input type="text" value="-00"/> / <input type="text"/>	T <input type="text" value="-00"/> / <input type="text"/>
Other trusts	I <input type="text" value="-00"/> / <input type="text"/>	U <input type="text" value="-00"/> / <input type="text"/>
Cash, debt securities and term deposits	J <input type="text" value="-00"/> / <input type="text"/>	V <input type="text" value="-00"/> / <input type="text"/>
Loans	K <input type="text" value="-00"/> / <input type="text"/>	W <input type="text" value="-00"/> / <input type="text"/>
Other	L <input type="text" value="-00"/> / <input type="text"/>	X <input type="text" value="-00"/> / <input type="text"/>

F

29 In-house and related party assets

	Earnings	Asset values
In-house	A <input type="text" value="-00"/> / <input type="text"/>	C <input type="text" value="-00"/> / <input type="text"/>
Related party investment	B <input type="text" value="-00"/> / <input type="text"/>	D <input type="text" value="-00"/> / <input type="text"/>

30 Value of leased assets

In-house	E <input type="text" value="-00"/> / <input type="text"/>
Other related party	F <input type="text" value="-00"/> / <input type="text"/>
Non-related party	G <input type="text" value="-00"/> / <input type="text"/>

31 Has the fund acquired assets (other than exempt assets) from a related party?

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

F

32 Liability information

Members' entitlements	A <input type="text" value="-00"/> / <input type="text"/>
Borrowings	B <input type="text" value="-00"/> / <input type="text"/>
Other liabilities	C <input type="text" value="-00"/> / <input type="text"/>

33 Fund expenditure

Benefit payments **D** .00

Outward rollovers and transfers **E** .00

Administration and investment expenses **F** .00

Other expenses **G** .00 /

34 Contribution information

Non-taxable contributions **H** .00

Inward rollovers and transfers **I** .00

F

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

Trustee's signature

Date

Day	Month	Year

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

Trustee's contact name

Trustee's telephone

Area code	Number

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

Date

Day	Month	Year

Agent's telephone

Area code	Number

Client's reference

Contact name

Agent's reference number

F