



Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the Fund income tax return 2023 (NAT 71287).

- The Self-managed superannuation fund annual return instructions 2023 (NAT 71606) (the instructions) can assist you to complete this annual return.
The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

- Print clearly, using a BLACK pen only.
Use BLOCK LETTERS and print one character per box.
Place X in ALL applicable boxes.

Grid for printing name: S M I T H S T

Postal address for annual 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

Section A: Fund information

1 Tax file number (TFN)

Grid for TFN: 1234 5678 9012

The ATO 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 annual return. See the Privacy note in the Declaration.

To assist processing, write the fund's TFN at the top of pages 3, 5, 7, 9 and 11.

2 Name of self-managed superannuation fund (SMSF)

Grid for fund name

3 Australian business number (ABN) (if applicable)

Grid for ABN: 1234 5678 9012

4 Current postal address

Grid for postal address

Suburb/town

State/territory

Postcode

Grid for suburb, state, and postcode

5 Annual return status

Is this an amendment to the SMSF's 2023 return? A No Yes

Is this the first required return for a newly registered SMSF? B No Yes





## 6 SMSF auditor

Auditor's name

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name  Other given names

SMSF Auditor Number  Auditor's phone number

Postal address

Suburb/town  State/territory  Postcode

Date audit was completed **A**  /  /

Was Part A of the audit report qualified? **B** No  Yes

Was Part B of the audit report qualified? **C** No  Yes

If Part B of the audit report was qualified, have the reported issues been rectified? **D** No  Yes

## 7 Electronic funds transfer (EFT)

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

### A Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number  Fund account number

Fund account name

I would like my tax refunds made to this account.  Go to C.

### B Financial institution account details for tax refunds

This account is used for tax refunds. You can provide a tax agent account here.

BSB number  Account number

Account name

### C Electronic service address alias

Provide the electronic service address alias (ESA) issued by your SMSF messaging provider. (For example, SMSFdataESAAlias). See instructions for more information.



Fund's tax file number (TFN)

**8 Status of SMSF** Australian superannuation fund **A** No  Yes  Fund benefit structure **B**  Code  
Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? **C** No  Yes

**9 Was the fund wound up during the income year?**

No  Yes  If yes, provide the date on which the fund was wound up <sup>Day</sup> / <sup>Month</sup> / <sup>Year</sup> Have all tax lodgment and payment obligations been met? No  Yes

**10 Exempt current pension income**

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.

No  Go to Section B: Income.

Yes  Exempt current pension income amount **A** \$  ,  ,  .~~00~~

Which method did you use to calculate your exempt current pension income?

Segregated assets method **B**

Unsegregated assets method **C**  Was an actuarial certificate obtained? **D** Yes

Did the fund have any other income that was assessable?

**E** Yes  Go to Section B: Income.

No  Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income.)

If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.



## Section B: Income

**Do not complete this section** if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the **entire year**, there was **no** other income that was assessable, and you **have not** realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

### 11 Income

Did you have a capital gains tax (CGT) event during the year? **G** No  Yes

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 2023*.

Have you applied an exemption or rollover? **M** No  Yes

Code

Net capital gain **A** \$    ,    ,    .~~X~~

Gross rent and other leasing and hiring income **B** \$    ,    ,    .~~X~~

Gross interest **C** \$    ,    ,    .~~X~~

Forestry managed investment scheme income **X** \$    ,    ,    .~~X~~

Gross foreign income	<b>D1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>X</del>	Net foreign income	<b>D</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>X</del>	Loss	<input type="text"/>
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Australian franking credits from a New Zealand company **E** \$    ,    ,    .~~X~~

Transfers from foreign funds **F** \$    ,    ,    .~~X~~

Number

  

Gross payments where ABN not quoted **H** \$    ,    ,    .~~X~~

Gross distribution from partnerships **I** \$    ,    ,    .~~X~~

Loss

**Calculation of assessable contributions**  
Assessable employer contributions  
**R1** \$    ,    ,    .~~X~~

plus Assessable personal contributions  
**R2** \$    ,    ,    .~~X~~

plus **\*\*No-TFN-quoted contributions**  
**R3** \$    ,    ,    .~~X~~  
*(an amount must be included even if it is zero)*

less Transfer of liability to life insurance company or PST  
**R6** \$    ,    ,    .~~X~~

\*Unfranked dividend amount **J** \$    ,    ,    .~~X~~

\*Franked dividend amount **K** \$    ,    ,    .~~X~~

\*Dividend franking credit **L** \$    ,    ,    .~~X~~

\*Gross trust distributions **M** \$    ,    ,    .~~X~~

Code

**Assessable contributions**  
**(R1 plus R2 plus R3 less R6)**  
**R** \$    ,    ,    .~~X~~

#### Calculation of non-arm's length income

\*Net non-arm's length private company dividends  
**U1** \$    ,    ,    .~~X~~

plus \*Net non-arm's length trust distributions  
**U2** \$    ,    ,    .~~X~~

plus \*Net other non-arm's length income  
**U3** \$    ,    ,    .~~X~~

\*Other income **S** \$    ,    ,    .~~X~~

\*Assessable income due to changed tax status of fund  
**T** \$    ,    ,    .~~X~~

**Net non-arm's length income**  
**(subject to 45% tax rate)**  
**(U1 plus U2 plus U3)**  
**U** \$    ,    ,    .~~X~~

Code

#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.

**GROSS INCOME**  
**(Sum of labels A to U)** **W** \$    ,    ,    .~~X~~

Loss

Exempt current pension income **Y** \$    ,    ,    .~~X~~

**TOTAL ASSESSABLE INCOME (W less Y)** **V** \$   ,    ,    ,    .~~X~~

Loss

## Section C: Deductions and non-deductible expenses

### 12 Deductions and non-deductible expenses

**–** Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

	DEDUCTIONS		NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	<b>A1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>∞</del>		<b>A2</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>∞</del>
Interest expenses overseas	<b>B1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>∞</del>		<b>B2</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>∞</del>
Capital works expenditure	<b>D1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>∞</del>		<b>D2</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>∞</del>
Decline in value of depreciating assets	<b>E1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>∞</del>		<b>E2</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>∞</del>
Insurance premiums – members	<b>F1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>∞</del>		<b>F2</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>∞</del>
SMSF auditor fee	<b>H1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>∞</del>		<b>H2</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>∞</del>
Investment expenses	<b>I1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>∞</del>		<b>I2</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>∞</del>
Management and administration expenses	<b>J1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>∞</del>		<b>J2</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>∞</del>
Forestry managed investment scheme expense	<b>U1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>∞</del>		<b>U2</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>∞</del>
Other amounts	<b>L1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>∞</del> <span style="border: 1px solid black; padding: 2px;">Code <input type="text"/></span>		<b>L2</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>∞</del> <span style="border: 1px solid black; padding: 2px;">Code <input type="text"/></span>
Tax losses deducted	<b>M1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>∞</del>		

**TOTAL DEDUCTIONS**

**N** \$    ,    ,    .~~∞~~

(Total **A1** to **M1**)

**TOTAL NON-DEDUCTIBLE EXPENSES**

**Y** \$    ,    ,    .~~∞~~

(Total **A2** to **L2**)

**#TAXABLE INCOME OR LOSS**

**O** \$    ,    ,    .~~∞~~ Loss

**(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)**

**TOTAL SMSF EXPENSES**

**Z** \$    ,    ,    .~~∞~~

**(N plus Y)**

#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.

**13 Calculation statement**

Please refer to the *Self-managed superannuation fund annual return instructions 2023* on how to complete the calculation statement.

#Taxable income **A** \$ , , ,  ~~·~~   
*(an amount must be included even if it is zero)*

#Tax on taxable income **T1** \$ , , ,  ·   
*(an amount must be included even if it is zero)*

#Tax on no-TFN-quoted contributions **J** \$ , , ,  ·   
*(an amount must be included even if it is zero)*

Gross tax **B** \$ , , ,  ·   
*(T1 plus J)*

Foreign income tax offset **C1** \$ , ,  ·

Rebates and tax offsets **C2** \$ , ,  ·

Non-refundable non-carry forward tax offsets **C** \$ , , ,  ·   
*(C1 plus C2)*

SUBTOTAL 1 **T2** \$ , , ,  ·   
*(B less C – cannot be less than zero)*

Early stage venture capital limited partnership tax offset **D1** \$ , ,  ·

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** \$ , , ,  ·   
*(D1 plus D2 plus D3 plus D4)*

SUBTOTAL 2 **T3** \$ , , ,  ·   
*(T2 less D – cannot be less than zero)*

Complying fund's franking credits tax offset **E1** \$ , ,  ·

No-TFN tax offset **E2** \$ , ,  ·

National rental affordability scheme tax offset **E3** \$ , ,  ·

Exploration credit tax offset **E4** \$ , ,  ·

Refundable tax offsets **E** \$ , , ,  ·   
*(E1 plus E2 plus E3 plus E4)*

#TAX PAYABLE **T5** \$ , , ,  ·   
*(T3 less E – cannot be less than zero)*

Section 102AAM interest charge **G** \$ , , ,  ·



Credit for tax withheld – foreign resident withholding (excluding capital gains)  
**H2** \$    ,    ,    .

Credit for tax withheld – where ABN or TFN not quoted (non-individual)  
**H3** \$    ,    ,    .

Credit for TFN amounts withheld from payments from closely held trusts  
**H5** \$    ,    ,    .

Credit for interest on no-TFN tax offset  
**H6** \$    ,    ,    .

Credit for foreign resident capital gains withholding amounts  
**H8** \$    ,    ,    .

Eligible credits  
**H** \$   ,    ,    ,    .    
*(H2 plus H3 plus H5 plus H6 plus H8)*



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**#Tax offset refunds**  
 (Remainder of refundable tax offsets)  
**I** \$   ,    ,    ,    .    
*(unused amount from label E – an amount must be included even if it is zero)*

PAYG instalments raised  
**K** \$   ,    ,    ,    .

Supervisory levy  
**L** \$   ,    ,    , **2 5 9** . **0 0**

Supervisory levy adjustment for wound up funds  
**M** \$   ,    ,    ,    .

Supervisory levy adjustment for new funds  
**N** \$   ,    ,    ,    .

**AMOUNT DUE OR REFUNDABLE**  
 A positive amount at **S** is what you owe, while a negative amount is refundable to you.  
**S** \$   ,    ,    ,    .    
*(T5 plus G less H less I less K plus L less M plus N)*

#This is a mandatory label.

**Section E: Losses**

**14 Losses**

**!** If total loss is greater than \$100,000, complete and attach a *Losses schedule 2023*.

Tax losses carried forward to later income years **U** \$    ,    ,    . ~~✗~~

Net capital losses carried forward to later income years **V** \$    ,    ,    . ~~✗~~





# Section F: Member information

## MEMBER 1

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name  Other given names

Member's TFN  See the Privacy note in the Declaration.    Date of birth  /  /

Contributions **OPENING ACCOUNT BALANCE** \$

**!** Refer to instructions for completing these labels.

A \$

Employer contributions

ABN of principal employer **A1**

B \$

Personal contributions

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

H \$   /  /

H1 Receipt date

I \$

J \$

K \$

L \$

M \$

T \$

**TOTAL CONTRIBUTIONS** N \$   
(Sum of labels A to M)

## Other transactions

S1 \$

Accumulation phase account balance

S2 \$

Retirement phase account balance - Non CDBIS

S3 \$

Retirement phase account balance - CDBIS

TRIS Count

**CLOSING ACCOUNT BALANCE** S \$   
(S1 plus S2 plus S3)

O \$

Allocated earnings or losses

P \$

Inward rollovers and transfers

Q \$

Outward rollovers and transfers

R1 \$

Lump Sum payments

R2 \$

Income stream payments

Loss

Code

Code

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse borrowing arrangement amount Y \$





**MEMBER 2**

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth   /   /

**Contributions**

OPENING ACCOUNT BALANCE \$

**!** Refer to instructions for completing these labels.

Employer contributions  
**A** \$

ABN of principal employer  
**A1**

Personal contributions  
**B** \$

CGT small business retirement exemption  
**C** \$

CGT small business 15-year exemption amount  
**D** \$

Personal injury election  
**E** \$

Spouse and child contributions  
**F** \$

Other third party contributions  
**G** \$

Proceeds from primary residence disposal  
**H** \$

**H1** Receipt date   /   /

Assessable foreign superannuation fund amount  
**I** \$

Non-assessable foreign superannuation fund amount  
**J** \$

Transfer from reserve: assessable amount  
**K** \$

Transfer from reserve: non-assessable amount  
**L** \$

Contributions from non-complying funds and previously non-complying funds  
**T** \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)  
**M** \$

**TOTAL CONTRIBUTIONS N** \$

(Sum of labels **A** to **M**)

**Other transactions**

Accumulation phase account balance  
**S1** \$

Retirement phase account balance - Non CDBIS  
**S2** \$

Retirement phase account balance - CDBIS  
**S3** \$

TRIS Count

**CLOSING ACCOUNT BALANCE S** \$

(**S1** plus **S2** plus **S3**)

Allocated earnings or losses  
**O** \$

Loss

Inward rollovers and transfers  
**P** \$

Outward rollovers and transfers  
**Q** \$

Lump Sum payments  
**R1** \$

Code

Income stream payments  
**R2** \$

Code

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$



**MEMBER 3**

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

Member's TFN

Date of birth   /   /

**Contributions** OPENING ACCOUNT BALANCE \$ , , , .

**!** Refer to instructions for completing these labels.

Employer contributions  
**A** \$ , , .

ABN of principal employer  
**A1**

Personal contributions  
**B** \$ , , .

CGT small business retirement exemption  
**C** \$ , , .

CGT small business 15-year exemption amount  
**D** \$ , , .

Personal injury election  
**E** \$ , , .

Spouse and child contributions  
**F** \$ , , .

Other third party contributions  
**G** \$ , , .

Proceeds from primary residence disposal  
**H** \$ , , .

**H1** Receipt date   /   /

Assessable foreign superannuation fund amount  
**I** \$ , , .

Non-assessable foreign superannuation fund amount  
**J** \$ , , .

Transfer from reserve: assessable amount  
**K** \$ , , .

Transfer from reserve: non-assessable amount  
**L** \$ , , .

Contributions from non-complying funds and previously non-complying funds  
**T** \$ , , .

Any other contributions (including Super Co-contributions and Low Income Super Amounts)  
**M** \$ , , .

**TOTAL CONTRIBUTIONS** **N** \$ , , .   
(Sum of labels **A** to **M**)

**Other transactions**

Accumulation phase account balance  
**S1** \$ , , .

Retirement phase account balance – Non CDBIS  
**S2** \$ , , .

Retirement phase account balance – CDBIS  
**S3** \$ , , .

TRIS Count

**CLOSING ACCOUNT BALANCE** **S** \$ , , .   
(**S1** plus **S2** plus **S3**)

Allocated earnings or losses  
**O** \$ , , .   Loss

Inward rollovers and transfers  
**P** \$ , , .

Outward rollovers and transfers  
**Q** \$ , , .

Lump Sum payments  
**R1** \$ , , .   Code

Income stream payments  
**R2** \$ , , .   Code

Accumulation phase value **X1** \$ , , .

Retirement phase value **X2** \$ , , .

Outstanding limited recourse borrowing arrangement amount **Y** \$ , , .

**MEMBER 4**

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth   /   /

**Contributions**

OPENING ACCOUNT BALANCE \$

**!** Refer to instructions for completing these labels.

Employer contributions  
**A** \$

ABN of principal employer  
**A1**

Personal contributions  
**B** \$

CGT small business retirement exemption  
**C** \$

CGT small business 15-year exemption amount  
**D** \$

Personal injury election  
**E** \$

Spouse and child contributions  
**F** \$

Other third party contributions  
**G** \$

Proceeds from primary residence disposal  
**H** \$

**H1** Receipt date   /   /

Assessable foreign superannuation fund amount  
**I** \$

Non-assessable foreign superannuation fund amount  
**J** \$

Transfer from reserve: assessable amount  
**K** \$

Transfer from reserve: non-assessable amount  
**L** \$

Contributions from non-complying funds and previously non-complying funds  
**T** \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)  
**M** \$

**TOTAL CONTRIBUTIONS N** \$

(Sum of labels **A** to **M**)

**Other transactions**

Accumulation phase account balance  
**S1** \$

Retirement phase account balance - Non CDBIS  
**S2** \$

Retirement phase account balance - CDBIS  
**S3** \$

TRIS Count

**CLOSING ACCOUNT BALANCE S** \$

(**S1** plus **S2** plus **S3**)

Allocated earnings or losses **O** \$

Loss

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Code

Income stream payments **R2** \$

Code

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$



MEMBER 5

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Member's TFN See the Privacy note in the Declaration. Date of birth

Contributions OPENING ACCOUNT BALANCE

Refer to instructions for completing these labels.

A Employer contributions

A1 ABN of principal employer

B Personal contributions

C CGT small business retirement exemption

D CGT small business 15-year exemption amount

E Personal injury election

F Spouse and child contributions

G Other third party contributions

H Proceeds from primary residence disposal

H1 Receipt date

I Assessable foreign superannuation fund amount

J Non-assessable foreign superannuation fund amount

K Transfer from reserve: assessable amount

L Transfer from reserve: non-assessable amount

T Contributions from non-complying funds and previously non-complying funds

M Any other contributions (including Super Co-contributions and Low Income Super Amounts)

N TOTAL CONTRIBUTIONS (Sum of labels A to M)

Other transactions

S1 Accumulation phase account balance

S2 Retirement phase account balance - Non CDBIS

S3 Retirement phase account balance - CDBIS

TRIS Count

S CLOSING ACCOUNT BALANCE (S1 plus S2 plus S3)

O Allocated earnings or losses Loss

P Inward rollovers and transfers

Q Outward rollovers and transfers

R1 Lump Sum payments Code

R2 Income stream payments Code

X1 Accumulation phase value

X2 Retirement phase value

Y Outstanding limited recourse borrowing arrangement amount



# Section G: Supplementary member information

## MEMBER 7

Title: Mr  Mrs  Miss  Ms  Other

Account status

Code

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day / Month / Year

If deceased, date of death

Day / Month / Year

## Contributions

OPENING ACCOUNT BALANCE \$

**!** Refer to instructions for completing these labels.

Employer contributions

**A** \$

ABN of principal employer

**A1**

Personal contributions

**B** \$

CGT small business retirement exemption

**C** \$

CGT small business 15-year exemption amount

**D** \$

Personal injury election

**E** \$

Spouse and child contributions

**F** \$

Other third party contributions

**G** \$

Proceeds from primary residence disposal

**H** \$

**H1** Receipt date Day / Month / Year

Assessable foreign superannuation fund amount

**I** \$

Non-assessable foreign superannuation fund amount

**J** \$

Transfer from reserve: assessable amount

**K** \$

Transfer from reserve: non-assessable amount

**L** \$

Contributions from non-complying funds and previously non-complying funds

**T** \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

**M** \$

TOTAL CONTRIBUTIONS **N** \$   
(Sum of labels **A** to **M**)

## Other transactions

Accumulation phase account balance

**S1** \$

Retirement phase account balance - Non CDBIS

**S2** \$

Retirement phase account balance - CDBIS

**S3** \$

TRIS Count

CLOSING ACCOUNT BALANCE **S** \$   
(**S1** plus **S2** plus **S3**)

Allocated earnings or losses

**O** \$

Loss

Inward rollovers and transfers

**P** \$

Outward rollovers and transfers

**Q** \$

Lump Sum payments

**R1** \$

Code

Income stream payments

**R2** \$

Code

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$



**MEMBER 9**

Title: Mr  Mrs  Miss  Ms  Other

Account status

Code

Family name

First given name  Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day / Month / Year

If deceased, date of death

Day / Month / Year

**Contributions**

OPENING ACCOUNT BALANCE \$

Refer to instructions for completing these labels.

Employer contributions

A \$

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal

H \$

H1 Receipt date

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

Contributions from non-complying funds and previously non-complying funds

T \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

M \$

TOTAL CONTRIBUTIONS N \$

(Sum of labels A to M)

**Other transactions**

Accumulation phase account balance

S1 \$

Retirement phase account balance - Non CDBIS

S2 \$

Retirement phase account balance - CDBIS

S3 \$

TRIS Count

Allocated earnings or losses

O \$

Loss

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Code

Income stream payments

R2 \$

Code

CLOSING ACCOUNT BALANCE S \$

(S1 plus S2 plus S3)

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse borrowing arrangement amount Y \$





## MEMBER 11

Title: Mr  Mrs  Miss  Ms  Other

Account status

Code

Family name

First given name

**Member's TFN** See the Privacy note in the Declaration.

**Date of birth** Day Month Year   /   /

**If deceased, date of death** Day Month Year   /   /

## Contributions

OPENING ACCOUNT BALANCE \$

**!** Refer to instructions for completing these labels.

**A** Employer contributions  
\$

**A1** ABN of principal employer

**B** Personal contributions  
\$

**C** CGT small business retirement exemption  
\$

**D** CGT small business 15-year exemption amount  
\$

**E** Personal injury election  
\$

**F** Spouse and child contributions  
\$

**G** Other third party contributions  
\$

Proceeds from primary residence disposal  
**H** \$

**H1** Receipt date Day Month Year   /   /

Assessable foreign superannuation fund amount  
**I** \$

Non-assessable foreign superannuation fund amount  
**J** \$

Transfer from reserve: assessable amount  
**K** \$

Transfer from reserve: non-assessable amount  
**L** \$

Contributions from non-complying funds and previously non-complying funds  
**T** \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)  
**M** \$

TOTAL CONTRIBUTIONS **N** \$

(Sum of labels **A** to **M**)

## Other transactions

**S1** Accumulation phase account balance  
\$

**S2** Retirement phase account balance - Non CDBIS  
\$

**S3** Retirement phase account balance - CDBIS  
\$

Allocated earnings or losses **O** \$

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

TRIS Count

CLOSING ACCOUNT BALANCE **S** \$

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$



## Section H: Assets and liabilities

### 15 ASSETS

#### 15a Australian managed investments

Listed trusts **A** \$    ,    ,    .~~00~~

Unlisted trusts **B** \$    ,    ,    .~~00~~

Insurance policy **C** \$    ,    ,    .~~00~~

Other managed investments **D** \$    ,    ,    .~~00~~

#### 15b Australian direct investments

##### Limited recourse borrowing arrangements

Australian residential real property

**J1** \$    ,    ,    .~~00~~

Australian non-residential real property

**J2** \$    ,    ,    .~~00~~

Overseas real property

**J3** \$    ,    ,    .~~00~~

Australian shares

**J4** \$    ,    ,    .~~00~~

Overseas shares

**J5** \$    ,    ,    .~~00~~

Other

**J6** \$    ,    ,    .~~00~~

Property count

**J7**

Cash and term deposits **E** \$    ,    ,    .~~00~~

Debt securities **F** \$    ,    ,    .~~00~~

Loans **G** \$    ,    ,    .~~00~~

Listed shares **H** \$    ,    ,    .~~00~~

Unlisted shares **I** \$    ,    ,    .~~00~~

Limited recourse borrowing arrangements **J** \$    ,    ,    .~~00~~

Non-residential real property **K** \$    ,    ,    .~~00~~

Residential real property **L** \$    ,    ,    .~~00~~

Collectables and personal use assets **M** \$    ,    ,    .~~00~~

Other assets **O** \$    ,    ,    .~~00~~

#### 15c Other investments

Crypto-Currency **N** \$    ,    ,    .~~00~~

#### 15d Overseas direct investments

Overseas shares **P** \$    ,    ,    .~~00~~

Overseas non-residential real property **Q** \$    ,    ,    .~~00~~

Overseas residential real property **R** \$    ,    ,    .~~00~~

Overseas managed investments **S** \$    ,    ,    .~~00~~

Other overseas assets **T** \$    ,    ,    .~~00~~

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS** **U** \$    ,    ,    .~~00~~  
(Sum of labels **A** to **T**)

#### 15e In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?

**A** No  Yes

\$    ,    ,    .~~00~~

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? A No [ ] Yes [ ]

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? B No [ ] Yes [ ]

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements V1 \$ [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] .X
Permissible temporary borrowings V2 \$ [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] .X
Other borrowings V3 \$ [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] .X

Borrowings V \$ [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] .X

Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G) W \$ [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] .X

Reserve accounts X \$ [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] .X

Other liabilities Y \$ [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] .X

TOTAL LIABILITIES Z \$ [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] .X

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains H \$ [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] .X

Total TOFA losses I \$ [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] .X

Section J: Other information

Family trust election status

If the trust or fund has made, or is making, a family trust election, write the four-digit income year specified of the election (for example, for the 2022-23 income year, write 2023). A [ ][ ][ ][ ]

If revoking or varying a family trust election, print R for revoke or print V for variation, and complete and attach the Family trust election, revocation or variation 2023. B [ ]

Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an Interposed entity election or revocation 2023 for each election. C [ ][ ][ ][ ]

If revoking an interposed entity election, print R, and complete and attach the Interposed entity election or revocation 2023. D [ ]

# Section K: 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 annual 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 annual 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](http://ato.gov.au/privacy)

### TRUSTEE'S OR DIRECTOR'S DECLARATION:

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

Authorised trustee's, director's or public officer's signature

Date <sup>Day</sup> / <sup>Month</sup> / <sup>Year</sup>

### Preferred trustee or director contact details:

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name  Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return  Hrs

**!** The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this annual return to maintain the integrity of the register. For further information, refer to the instructions.

### TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2023* 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 this annual return.

Tax agent's signature

Date <sup>Day</sup> / <sup>Month</sup> / <sup>Year</sup>

### 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





Place your attachments here.

