



WHO SHOULD COMPLETE THIS TAX RETURN?

All superannuation funds, other than self-managed superannuation funds (SMSFs), must complete this tax return. SMSFs must complete the *Self-managed superannuation fund annual return 2013* (NAT 71226).

TO COMPLETE THIS TAX RETURN

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S M / T H S T

- Place ☒ in ALL applicable boxes.

**!** The *Fund income tax instructions 2013* (NAT 71605) (the instructions) can assist you to complete this tax return.

Specify period if part year or approved substitute period. Day / Month / Year to Day / Month / Year



Section A: Fund information

1 Tax file number (TFN)

**>** To assist processing, write the 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.

2 Name of superannuation fund or trust

3 Australian business number (ABN) (if applicable)

4 Current postal address

5 Tax return status

Is this an amendment to the fund's 2013 tax return? No Yes

6 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

8 Status of fund or trust

Type of fund or trust – Print ☒ in one box only.

Small APRA fund **A** Retail fund **B** Industry fund **C** Corporate fund **D** Eligible rollover fund **E**

Approved deposit fund **F** Pooled superannuation trust **G** Public sector fund **H** Non-regulated fund **I**

Australian superannuation fund **J** No Yes Fund benefit structure **K** Code Number of members **L**

Date of establishment **M** Day / Month / Year

9 Was the fund wound up during the income year? No ☐ Yes ☐

If yes, provide the date on which the fund was wound up Day / Month / Year   /   /

## Section B: Income

### 10 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 complete and attach a *Capital gains tax (CGT) schedule 2013*.

Have you applied an exemption or rollover?

M No ☐ Yes ☐

Code

Net capital gain A \$

Gross rent and other leasing and hiring income B \$

Gross interest C \$

Forestry managed investment scheme income X \$

Gross foreign income

D1 \$

Net foreign income

D \$

Loss

Australian franking credits from a New Zealand company E \$

Transfers from foreign funds F \$

Number

Gross payments where ABN not quoted H \$

Gross distribution from partnerships I \$

Loss

\*Unfranked dividend amount J \$

\*Franked dividend amount K \$

\*Dividend franking credit L \$

\*Trust distributions unfranked amount N \$

\*Trust distributions franked amount O \$

\*Trust distributions franking credit P \$

\*Trust distributions other amounts Q \$

#### Calculation of assessable contributions

Assessable employer contributions

R1 \$

plus Assessable personal contributions

R2 \$

plus \*No-TFN quoted contributions

R3 \$

less Contributions excluded by trustee

R4 \$

less Pre 1 July 1988 funding credits

R5 \$

less Transfer of liability to life insurance company or PST

R6 \$

#### Assessable contributions

(R1 plus R2 plus R3 less R4 less R5 less R6)

R \$

Foreign exchange gains G \$

Other income S \$

Code

\*Assessable income due to changed tax status of fund T \$

Net non-arm's length income (subject to 45% tax rate) U \$

GROSS INCOME  
(Sum of labels A to U)

W \$

Loss

Exempt current pension income Y \$

TOTAL ASSESSABLE INCOME  
(W less Y)

V \$

Loss

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



## Section D: Income tax calculation statement

### 12 Calculation statement

Please refer to the *Fund income tax return instructions 2013* on how to complete the calculation statement.

Taxable income **A** \$ , , ,  ~~00~~

Tax on taxable income **T1** \$ , , ,

Tax on no-TFN quoted contributions **J** \$ , , ,

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**)

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

No-TFN tax offset  
**E2** \$ , , ,

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

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

Refundable tax offsets

**E** \$ , , ,    
(**E1** plus **E2** plus **E3** plus other refundable tax offset amounts)

TAX PAYABLE **T5** \$ , , ,    
(**T2** less **E** – cannot be less than zero)

Credit for interest on early payments – amount of interest  
**H1** \$ , , ,

Credit for tax withheld – foreign resident withholding  
**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** \$ , , ,

Section 102AAM interest charge

**G** \$ , , ,

Eligible credits

**H** \$ , , ,    
(**H1** plus **H2** plus **H3** plus **H5** plus **H6**)

Remainder of refundable tax offsets **I** \$ , , ,    
(unused amount from label **E**)

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

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



## Section E: Losses

### 13 Losses

**!** If total loss is greater than \$100,000, or there is a foreign loss, complete and attach a *Losses schedule 2013*.

Tax losses carried forward to later income years **U** \$ , ,  ~~·~~ ~~00~~

Net capital losses carried forward to later income years **V** \$ , , ,  ~~·~~ ~~00~~

## Section F: Other information

### 14 Foreign income and net assets

Attributed foreign income

Listed country **A** \$ , ,  ~~·~~ ~~00~~

Section 404 country **B** \$ , ,  ~~·~~ ~~00~~

Unlisted country **C** \$ , ,  ~~·~~ ~~00~~

Net assets available to pay benefits **F** \$ , , ,  ~~·~~ ~~00~~

### 15 Transfer of liabilities to life insurance company or pooled superannuation trust

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 ☐

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

ABN

Amount **B** \$ , , ,  ~~·~~ ~~00~~ Market value **C** \$ , , ,  ~~·~~ ~~00~~

Name

ABN

Amount **D** \$ , , ,  ~~·~~ ~~00~~ Market value **E** \$ , , ,  ~~·~~ ~~00~~

### Investment in any other life insurance policies or pooled superannuation trusts

Total market value of these investments **F** \$ , , ,  ~~·~~ ~~00~~

### 16 Taxation of financial arrangements (TOFA)

Did you make a gain, loss or transitional balancing adjustment from a financial arrangement subject to the TOFA rules?

**G** No ☐ Yes ☐

Total TOFA gains **H** \$ , , ,  ~~·~~ ~~00~~

Total TOFA losses **I** \$ , , ,  ~~·~~ ~~00~~

TOFA transitional balancing adjustment **J** \$ , , ,  ~~·~~ ~~00~~

Loss

## 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.

**A** No ☐ Yes ☐

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?

**B** No ☐ Yes ☐

### 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?

**C** No ☐ Yes ☐

### 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?

**D** No ☐ Yes ☐

### 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?

**E** No ☐ Yes ☐

## 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?

**B** 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 ☐

- Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

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.

Date   /   /

Time taken to prepare and complete this tax return Hrs

Date   /   /

\_\_\_\_\_

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