

Self-managed superannuation fund annual return

2022**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 2022 (NAT 71287).

The Self-managed superannuation fund annual return instructions 2022 (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 (NAT3036).

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)**

469 835 036

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

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.

2 Name of self-managed superannuation fund (SMSF)

Paul Roberts Superannuation Fund

3 Australian business number (ABN)
(if applicable)

55 315 167 411

4 Current postal address

P O BOX 561

FLINDERS LANE

VIC

8009

5 Annual return status

Is this an amendment to the SMSF's 2022 return?

☒ A ☐ N

Is this the first required return for a newly registered SMSF?

☒ B ☐ Y

6 SMSF auditor

Auditor's name

Title	MR		
Family name	FAVOS		
First given name	ARTHUR		
Other given names			
SMSF Auditor Number	100 264 462		
Auditor's phone number	61	430295159	
Postal address	P O BOX Q1795		
	QVB		
	SYDNEY	NSW	1230
Date audit was completed	A	16/11/2022	
Was Part A of the audit report qualified ?	B	N	
Was Part B of the audit report qualified ?	C	N	
If Part B of the audit report was qualified, have the reported issues been rectified?	D		

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. Print **Y** for yes or **N** for no. **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 aliasProvide the electronic service address alias(ESA) issued by your SMSF messaging provider.
(For example, SMSFdataESAAlias). See instructions for more information.

8 Status of SMSF	Australian superannuation fund	A ☐	Y ☐	Fund's tax file number (TFN) 469 835 036	Fund benefit structure B ☐ A ☐ Code
	Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts?	C ☐	Y ☐		

9 Was the fund wound up during the income year?**N** ☐Print **Y** for yes
or **N** for no.If yes, provide the date on
which the fund was wound up

Day Month Year

Have all tax lodgment
and payment
obligations been met?☐**10 Exempt current pension income**

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

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

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.

If No, Go to Section B: Income

If Yes ☐

Exempt current pension income amount

A

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 ☐Print **Y** for yes

Did the fund have any other income that was assessable?

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

If Yes, go to Section B: Income

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 ☒ **Y**

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

Have you applied an exemption or rollover?

M ☒ **N**

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

Code

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 2022.

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**

* Gross trust distributions **M** Code

Calculation of assessable contributions

Assessable employer contributions

R1

plus Assessable personal contributions

R2

plus #*No-TFN-quoted contributions

R3

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

R6

Assessable contributions (R1 plus R2 plus R3 less R6) **R**

Calculation of non-arm's length income

* Net non-arm's length private company dividends

U1

plus * Net non-arm's length trust distributions

U2

plus * Net other non-arm's length income

U3

* 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) (U1 plus U2 plus U3) **U**

#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** Loss

Exempt current pension income **Y**

TOTAL ASSESSABLE INCOME (W less Y) **V** 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	A1		A2		
Interest expenses overseas	B1		B2		
Capital works expenditure	D1		D2		
Decline in value of depreciating assets	E1		E2		
Insurance premiums – members	F1		F2		
SMSF auditor fee	H1		H2		
Investment expenses	I1	4,837	I2		
Management and administration expenses	J1	2,718	J2	2,600	
Forestry managed investment scheme expense	U1		U2		
Other amounts	L1		L2		
		Code			Code
Tax losses deducted	M1				
TOTAL DEDUCTIONS			TOTAL NON-DEDUCTIBLE EXPENSES		
N7,555			Y2,600		
(Total A1 to M1)			(Total A2 to L2)		
#TAXABLE INCOME OR LOSS			TOTAL SMSF EXPENSES		
O6,724			Z10,155		
(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)			(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 2022 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 interest on early payments – amount of interest

H1

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

0.00

(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

#Tax offset refunds

I

21.11

(Remainder of refundable tax offsets)

(unused amount from label E- an amount must be included even if it is zero)

PAYG instalments raised

K

Supervisory levy

L

259.00

Supervisory levy adjustment for wound up funds

M

Supervisory levy adjustment for new funds

N

259.00

#This is a mandatory label.

AMOUNT DUE OR REFUNDABLE

S

496.89

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 plus L less M plus N)

Section E: Losses

14 Losses

If total loss is greater than \$100,000, complete and attach a Losses schedule 2022.

Tax losses carried forward to later income years

U

6,724

Net capital losses carried forward to later income years

V

Section F / Section G: **Member Information**

Title	MR	See the Privacy note in the Declaration.	Member
Family name	Roberts	Member'sTFN	400 001 856
First given name	Paul		1
Other given names	James		Account status
			☐ Code
Date of birth	20/08/1976	If deceased, date of death	

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

Receipt date

H1

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

0.00

(Sum of labels A to M)

Other transactions

Accumulation phase account balance

S1

127,328.97

Retirement phase account balance - Non CDBIS

S2

0.00

Retirement phase account balance - CDBIS

S3

0.00

Allocated earnings or losses

O

10,671.03

Inward rollovers and transfers

P

138,000.00

Outward rollovers and transfers

Q

Lump Sum payments

R1

Code

Income stream payments

R2

Code

0

TRIS Count

CLOSING ACCOUNT BALANCE

S

127,328.97

(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	
Unlisted trusts	B	
Insurance policy	C	
Other managed investments	D	41,531

15b Australian direct investments

Cash and term deposits	E	37,875
Debt securities	F	
Loans	G	
Listed shares	H	
Unlisted shares	I	48,419

Limited recourse borrowing arrangements

Australian residential real property

J1

Australian non-residential real property

J2

Overseas real property

J3

Australian shares

J4

Overseas shares

J5

Other

J6

Property count

J7 Limited recourse borrowing arrangements **J** 0Non-residential real property **K** Residential real property **L** Collectables and personal use assets **M** Other assets **O**

15c Other investments

Crypto-Currency **N**

15d Overseas direct investments

Overseas shares **P** Overseas non-residential real property **Q** Overseas residential real property **R** Overseas managed investments **S** Other overseas assets **T** **TOTAL AUSTRALIAN AND OVERSEAS ASSETS** **U** 127,825
(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** Print **Y** for yes
or **N** for no.

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?

☐ A

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

Did the members or related parties of the fund use personal guarantees or other security for the LRBA?

☐ B

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

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements

 V1

Permissible temporary borrowings

 V2

Other borrowings

 V3

Borrowings V 0

Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G) W 127,328

Reserve accounts X

Other liabilities Y 497

TOTAL LIABILITIES Z 127,825

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains H

Total TOFA losses I

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 2021–22 income year, write 2022).

 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 2022.

 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 2022 for each election.

 C

If revoking an interposed entity election, print R, and complete and attach the Interposed entity election or revocation 2022.

 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.

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

Day	Month	Year
16	11	2022

Preferred trustee or director contact details:

Title

Family name

First given name

Other given names

Phone number

Area code	Number
03	86577640

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 2022 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

Day	Month	Year
16	11	2022

Tax agent's contact details

Title

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Area code	Number
04	30204073

Tax agent number

Reference number

Sensitive (when completed)