



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 2023* (NAT 71226).

The *Fund income tax return instructions 2023* (NAT 71605) (the instructions) can assist you to complete this tax return.

To complete this tax return

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

S M I T H S T

- Place X in ALL applicable boxes.

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

Section A: Fund information

To assist processing, write the fund's TFN at the top of page 3.

1 Tax file number (TFN)

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 tax return. See the Privacy note in the Declaration.

2 Name of superannuation fund or trust

Grid for name of superannuation fund or trust

3 Australian business number (ABN) (if applicable)

4 Current postal address

Grid for current postal address with labels: Suburb/town, State/territory, Postcode

5 Tax return status Is this an amendment to the fund's 2023 tax return? No Yes

6 Trustee details

Non-individual trustee's name (if applicable) and ABN of non-individual trustee

7 Electronic funds transfer (EFT)

We need your financial institution details to pay any refund owing to you, even if you have provided them to us before. 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 X 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 Significant global entity N1 Country-by-country reporting entity N2



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 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 \$

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

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 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 \$

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 \$

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 \$

#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

11 Deductions

Interest expenses within Australia **A** \$

Interest expenses overseas **B** \$

Salary and wages **C** \$

Capital works deductions **D** \$

Deduction for decline in value of depreciating assets **E** \$

Death or disability premiums **F** \$

Investment expenses **I** \$

Management expenses **J** \$

Administration expenses **Q** \$

Forestry managed investment scheme deduction **U** \$

Foreign exchange losses **R** \$

Other deductions **L** \$

Tax losses deducted **M** \$

Code

**TOTAL DEDUCTIONS N** \$

<b>#TAXABLE INCOME OR LOSS</b> (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS) <b>O</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"/> <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"/> <input type="text"/> <input type="text"/>	Loss <input type="text"/>
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#This is a mandatory label.





<p>Credit for tax withheld – foreign resident withholding (excluding capital gains)</p> <p><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"/> <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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>Credit for tax withheld – where ABN or TFN not quoted (non-individual)</p> <p><b>H3</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"/> <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"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>Credit for TFN amounts withheld from payments from closely held trusts</p> <p><b>H5</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"/> <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"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>Credit for interest on no-TFN tax offset</p> <p><b>H6</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"/> <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"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>Credit for foreign resident capital gains withholding amounts</p> <p><b>H8</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"/> <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"/> <input type="text"/> <input type="text"/> <input type="text"/></p>	<p><b>Eligible credits</b></p> <p><b>H</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"/> <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"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p><i>(H2 plus H3 plus H5 plus H6 plus H8)</i></p>
	<p><b>#Tax offset refunds</b></p> <p>(Remainder of refundable tax offsets)</p> <p><b>I</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"/> <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"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p><i>(unused amount from label E – an amount must be included even if it is zero)</i></p>
	<p><b>PAYG instalments raised</b></p> <p><b>K</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"/> <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"/> <input type="text"/> <input type="text"/> <input type="text"/></p>
	<p><b>AMOUNT DUE OR REFUNDABLE</b></p> <p>A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.</p> <p><b>S</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"/> <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"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p><i>(T5 plus G less H less I less K)</i></p>

#This is a mandatory label.

## Section E: Losses

### 13 Losses

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

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

## Section F: Other information

### 14 Foreign income and net assets

Attributed foreign income	Listed country	<b>A</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"/> <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"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/>
	Unlisted country	<b>C</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"/> <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"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/>

Net assets available to pay benefits **F** \$

**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** \$ -X Market value **C** \$ -X

Name   
  
ABN   
Amount **D** \$ -X Market value **E** \$ -X

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

Total market value of these investments **F** \$ -X

**16 Taxation of financial arrangements (TOFA)**

Total TOFA gains **H** \$ -X

Total TOFA losses **I** \$ -X

**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

## Section G: 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 tax 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 tax 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, DIRECTOR'S OR PUBLIC OFFICER'S DECLARATION

### DECLARATION:

I declare that the information on this tax return, including any attached schedules and additional documentation is true and correct. I also authorise the ATO to make any tax refunds to the nominated bank account (if applicable).

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

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

### Preferred trustee, director or public officer's contact details:

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

Phone number

Email address

Time taken to prepare and complete this tax 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 tax return to maintain the integrity of the register. For further information, refer to the instructions.

**TAX AGENT'S DECLARATION:**

I declare that the tax return 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 the tax 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

**➤ Postal address for tax 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**