

# Self-managed superannuation fund annual return

# 2017

## 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 2017* (NAT 71287).

**!** The *Self-managed superannuation fund annual return instructions 2017* (NAT 71606) (the instructions) can assist you to complete this annual return.

## Section A: Fund information

### 1 Tax file number (TFN)

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

**!** 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)



### 3 Australian business number (ABN) (if applicable)

### 4 Current postal address



Suburb/town

State/territory

Postcode

### 5 Annual return status

Is this an amendment to the SMSF's 2017 return?

**A** No  Yes

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

**B** No  Yes

Taxpayer/entity name:

RN

TFN

## 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**

Day Month Year

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

If the audit report was qualified, have the reported compliance issues been rectified? **C** 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 Financial institution details for super payments and tax refunds

You must provide the financial institution details of your fund's nominated super account. If you would like your fund's tax refunds paid to a different account, you can provide additional financial institution details at **B**.

Fund BSB number (must be six digits)  Fund account number

Fund account name (for example, J&Q Citizen ATF J&Q Family SF)

### B Financial institution details for tax refunds only

If you would like your fund's tax refunds paid to a different account, provide additional financial institution details. Tax refunds cannot be paid to a trustee's personal account. (See relevant instructions.)

BSB number (must be six digits)  Account number

Account name (for example, J&Q Citizen ATF J&Q Family SF)

### C Electronic service address alias

We will use your electronic service address alias to communicate with your fund about ATO super payments.

Taxpayer/entity name:

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 Contribution? **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  Day Month Year Have all tax lodgment and payment obligations been met? No  Yes

**10 Exempt current pension income**

Did the fund pay an income stream 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.

Taxpayer/entity name:

## Section B: Income

**Do not complete this section** if your fund was in **full** pension phase for the **entire year** and there was **no** other income that was assessable. 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 complete and attach a *Capital gains tax (CGT) schedule 2017*.

Have you applied an exemption or rollover?

**M** No  Yes  Code

Net capital gain **A** \$  -00

Gross rent and other leasing and hiring income **B** \$  -00

Gross interest **C** \$  -00

Forestry managed investment scheme income **X** \$  -00

Gross foreign income	<b>D1</b> \$ <input type="text"/> -00	Net foreign income	<b>D</b> \$ <input type="text"/> -00	Loss <input type="checkbox"/>
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Australian franking credits from a New Zealand company **E** \$  -00

Transfers from foreign funds **F** \$  -00 Number

Gross payments where ABN not quoted **H** \$  -00

Gross distribution from partnerships **I** \$  -00 Loss

\*Unfranked dividend amount **J** \$  -00

\*Franked dividend amount **K** \$  -00

\*Dividend franking credit **L** \$  -00

\*Gross trust distributions **M** \$  -00 Code

**Calculation of assessable contributions**

Assessable employer contributions **R1** \$  -00

plus Assessable personal contributions **R2** \$  -00

plus \*\*No-TFN-quoted contributions **R3** \$  -00  
*(an amount must be included even if it is zero)*

less Transfer of liability to life insurance company or PST **R6** \$  -00

**Assessable contributions (R1 plus R2 plus R3 less R6)** **R** \$  -00

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

\*Net non-arm's length private company dividends **U1** \$  -00

plus \*Net non-arm's length trust distributions **U2** \$  -00

plus \*Net other non-arm's length income **U3** \$  -00

\*Other income **S** \$  -00 Code

\*Assessable income due to changed tax status of fund **T** \$  -00

**Net non-arm's length income (subject to 47% tax rate) (U1 plus U2 plus U3)** **U** \$  -00

#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** \$  -00 Loss

Exempt current pension income **Y** \$  -00

**TOTAL ASSESSABLE INCOME (W less Y)** **V** \$  -00 Loss

Taxpayer/entity name:

Fund's tax file number (TFN)

## 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 style="width: 150px;" type="text"/>	-00	<b>A2</b> \$ <input style="width: 150px;" type="text"/>	-00	
Interest expenses overseas	<b>B1</b> \$ <input style="width: 150px;" type="text"/>	-00	<b>B2</b> \$ <input style="width: 150px;" type="text"/>	-00	
Capital works expenditure	<b>D1</b> \$ <input style="width: 150px;" type="text"/>	-00	<b>D2</b> \$ <input style="width: 150px;" type="text"/>	-00	
Decline in value of depreciating assets	<b>E1</b> \$ <input style="width: 150px;" type="text"/>	-00	<b>E2</b> \$ <input style="width: 150px;" type="text"/>	-00	
Insurance premiums – members	<b>F1</b> \$ <input style="width: 150px;" type="text"/>	-00	<b>F2</b> \$ <input style="width: 150px;" type="text"/>	-00	
Death benefit increase	<b>G1</b> \$ <input style="width: 150px;" type="text"/>	-00			
SMSF auditor fee	<b>H1</b> \$ <input style="width: 150px;" type="text"/>	-00	<b>H2</b> \$ <input style="width: 150px;" type="text"/>	-00	
Investment expenses	<b>I1</b> \$ <input style="width: 150px;" type="text"/>	-00	<b>I2</b> \$ <input style="width: 150px;" type="text"/>	-00	
Management and administration expenses	<b>J1</b> \$ <input style="width: 150px;" type="text"/>	-00	<b>J2</b> \$ <input style="width: 150px;" type="text"/>	-00	
Forestry managed investment scheme expense	<b>U1</b> \$ <input style="width: 150px;" type="text"/>	-00	<b>U2</b> \$ <input style="width: 150px;" type="text"/>	-00	
Other amounts	<b>L1</b> \$ <input style="width: 150px;" type="text"/>	-00	<b>L2</b> \$ <input style="width: 150px;" type="text"/>	-00	Code <input style="width: 20px;" type="text"/>
Tax losses deducted	<b>M1</b> \$ <input style="width: 150px;" type="text"/>	-00			Code <input style="width: 20px;" type="text"/>
<b>TOTAL DEDUCTIONS</b> <b>N</b> \$ <input style="width: 150px;" type="text"/> -00 (Total <b>A1</b> to <b>M1</b> )		<b>TOTAL NON-DEDUCTIBLE EXPENSES</b> <b>Y</b> \$ <input style="width: 150px;" type="text"/> -00 (Total <b>A2</b> to <b>L2</b> )			
<b>#TAXABLE INCOME OR LOSS</b> <b>O</b> \$ <input style="width: 150px;" type="text"/> -00 <span style="float: right; font-size: small;">Loss <input style="width: 20px;" type="text"/></span> (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)		<b>TOTAL SMSF EXPENSES</b> <b>Z</b> \$ <input style="width: 150px;" type="text"/> -00 (N plus Y)			

#This is a mandatory label.

Taxpayer/entity name:

RN

TFN

# 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 2017* on how to complete the calculation statement.

#Taxable income **A** \$  -00

(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 investor tax offset

**D2** \$

Non-refundable carry forward tax offsets

**D** \$

(D1 plus D2)

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** \$

Taxpayer/entity name:

Fund's tax file number (TFN)

Credit for interest on early payments – amount of interest	<b>H1 \$</b>	<input type="text"/>
Credit for tax withheld – foreign resident withholding (excluding capital gains)	<b>H2 \$</b>	<input type="text"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<b>H3 \$</b>	<input type="text"/>
Credit for TFN amounts withheld from payments from closely held trusts	<b>H5 \$</b>	<input type="text"/>
Credit for interest on no-TFN tax offset	<b>H6 \$</b>	<input type="text"/>
Credit for foreign resident capital gains withholding amounts	<b>H8 \$</b>	<input type="text"/>
<b>Eligible credits</b>		<b>H \$</b> <input type="text"/>
		<i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

<b>#Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I \$</b>	<input type="text"/>
<i>(unused amount from label E – an amount must be included even if it is zero)</i>		

PAYG instalments raised

**K \$**

Supervisory levy

**L \$**

Supervisory levy adjustment for wound up funds

**M \$**

Supervisory levy adjustment for new funds

**N \$**

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b>	<input type="text"/>
<i>(T5 plus G less H less I less K plus L less M plus N)</i>		

#This is a mandatory label.

## Section E: Losses

### 14 Losses

**I** If total loss is greater than \$100,000, complete and attach a *Losses schedule 2017*.

Tax losses carried forward to later income years **U \$**  **-00**

Net capital losses carried forward to later income years **V \$**  **-00**

Taxpayer/entity name:

**Section F: Member information**

**!** In Section F report all current members in the fund at 30 June.  
Use Section G to report any former members or deceased members who held an interest in the fund at any time during the income year.

**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**

Day Month Year

**Contributions**

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

OPENING ACCOUNT BALANCE \$ 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** \$ 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 Contributions) **M** \$ **TOTAL CONTRIBUTIONS N** \$ **Other transactions**Allocated earnings or losses **O** \$ 

Loss

Inward rollovers and transfers **P** \$ Outward rollovers and transfers **Q** \$ Lump Sum payment **R1** \$ 

Code

Income stream payment **R2** \$ 

Code

**CLOSING ACCOUNT BALANCE S** \$



Taxpayer/entity name:

**Fund's tax file number (TFN)**

**!** In Section F report all current members in the fund at 30 June.  
Use Section G to report any former members or deceased members who held an interest in the fund at any time during the income year.

**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**

Day Month Year

**Contributions**

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

**OPENING ACCOUNT BALANCE \$**

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 \$**

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 Contributions) **M \$**

**TOTAL CONTRIBUTIONS N \$**

**Other transactions**

Allocated earnings or losses **O \$**

Loss

Inward rollovers and transfers **P \$**

Outward rollovers and transfers **Q \$**

Lump Sum payment **R1 \$**

Code

Income stream payment **R2 \$**

Code

**CLOSING ACCOUNT BALANCE S \$**

Taxpayer/entity name:

**!** In Section F report all current members in the fund at 30 June.  
Use Section G to report any former members or deceased members who held an interest in the fund at any time during the income year.

**MEMBER 3**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

Day Month Year

**Contributions**

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

OPENING ACCOUNT BALANCE \$ 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** \$ 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 Contributions) **M** \$ **TOTAL CONTRIBUTIONS N** \$ **Other transactions**Allocated earnings or losses **O** \$ 

Loss

Inward rollovers and transfers **P** \$ Outward rollovers and transfers **Q** \$ Lump Sum payment **R1** \$ 

Code

Income stream payment **R2** \$ 

Code

**CLOSING ACCOUNT BALANCE S** \$

Taxpayer/entity name:

**!** In Section F report all current members in the fund at 30 June.  
Use Section G to report any former members or deceased members who held an interest in the fund at any time during the income year.

**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**

Day Month Year

**Contributions**

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

OPENING ACCOUNT BALANCE \$ 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** \$ 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 Contributions) **M** \$ **TOTAL CONTRIBUTIONS N** \$ **Other transactions**Allocated earnings or losses **O** \$ 

Loss

Inward rollovers and transfers **P** \$ Outward rollovers and transfers **Q** \$ Lump Sum payment **R1** \$ 

Code

Income stream payment **R2** \$ 

Code

**CLOSING ACCOUNT BALANCE S** \$

Taxpayer/entity name:

RN

TFN

## Section G: Supplementary member information

**!** In Section G report any former members or deceased members who held an interest in the fund at any time during the income year. Also in Section G report any other members who cannot be included at pages 6 to 9.

### MEMBER 5

Title: Mr  Mrs  Miss  Ms  Other

Code

Account status

Family name

First given name

Other given names

Day Month Year

### Member's TFN

See the Privacy note in the Declaration.

Date of birth

### Contributions

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

OPENING ACCOUNT BALANCE \$

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** \$

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 Contributions) **M** \$

**TOTAL CONTRIBUTIONS N** \$

### Other transactions

Allocated earnings or losses **O** \$

Loss

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payment **R1** \$

Code

Income stream payment **R2** \$

Code

**CLOSING ACCOUNT BALANCE S** \$

**Sensitive** (when completed)

Taxpayer/entity name:

**MEMBER 6**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

**Contributions**

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

OPENING ACCOUNT BALANCE	\$	<input type="text"/>
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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** \$ 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 Contributions) **M** \$ 

<b>TOTAL CONTRIBUTIONS</b>	<b>N</b>	\$	<input type="text"/>
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**Other transactions**Allocated earnings or losses **O** \$ Loss Inward rollovers and transfers **P** \$ Outward rollovers and transfers **Q** \$ Lump Sum payment **R1** \$ Code Income stream payment **R2** \$ Code 

<b>CLOSING ACCOUNT BALANCE</b>	<b>S</b>	\$	<input type="text"/>
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RN

TFN

Taxpayer/entity name:

**MEMBER 7**Title: Mr  Mrs  Miss  Ms  Other Account status 

Code

Family name

First given name

Other given names

Day

Month

Year

**Member's TFN**

See the Privacy note in the Declaration.

Date of birth

**Contributions**

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$ 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** \$ 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 Contributions) **M** \$ **TOTAL CONTRIBUTIONS N** \$ **Other transactions**Allocated earnings or losses **O** \$ 

Loss

Inward rollovers and transfers **P** \$ Outward rollovers and transfers **Q** \$ Lump Sum payment **R1** \$ 

Code

Income stream payment **R2** \$ 

Code

**CLOSING ACCOUNT BALANCE S** \$ **Sensitive** (when completed)

RN

TFN

Taxpayer/entity name:

**MEMBER 8**Title: Mr  Mrs  Miss  Ms  Other 

Account status

Code

Family name

First given name

Other given names

Day

Month

Year

**Member's TFN**

See the Privacy note in the Declaration.

Date of birth

**Contributions**

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$ 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** \$ 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 Contributions) **M** \$ **TOTAL CONTRIBUTIONS N** \$ **Other transactions**Allocated earnings or losses **O** \$ 

Loss

Inward rollovers and transfers **P** \$ Outward rollovers and transfers **Q** \$ Lump Sum payment **R1** \$ 

Code

Income stream payment **R2** \$ 

Code

**CLOSING ACCOUNT BALANCE S** \$ 

Sensitive (when completed)

## 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

Cash and term deposits **E** \$  -00

##### 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

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 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**)

#### 15d 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

#### 15e 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



Taxpayer/entity name:

**16 LIABILITIES**Borrowings for limited recourse  
borrowing arrangements**V1** \$  -00

Permissible temporary borrowings

**V2** \$  -00

Other borrowings

**V3** \$  -00Borrowings **V** \$  -00Total member closing account balances  
(total of all **CLOSING ACCOUNT BALANCES** from Sections F and G) **W** \$  -00Reserve accounts **X** \$  -00Other liabilities **Y** \$  -00**TOTAL LIABILITIES Z** \$  -00**Section I: Taxation of financial arrangements****17 Taxation of financial arrangements (TOFA)**Total TOFA gains **H** \$  -00Total TOFA losses **I** \$  -00**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 2016–17 income year, write **2017**).**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 2017*.**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 2017* for each election.**C** If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2017*.**D**

RN

TFN

Taxpayer/entity name:

**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 current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received the audit report and I am aware of any matters raised. I declare that the information on this annual 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  Day  Month  Year

**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 2017* 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

**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 annual returns: **Australian Taxation Office, GPO Box 9845, IN YOUR CAPITAL CITY**