



**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-contributions? **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

**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 2011*.  
 Did the CGT event relate to a forestry managed investment scheme interest that you held other than as an initial participant? **Z** No  Yes  You must complete and attach a *Capital gains tax (CGT) schedule 2011*.

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 **D1** \$  ,  ,  .~~X~~ Net foreign income **D** \$  ,  ,  .~~X~~ Loss

Australian franking credits from a New Zealand company **E** \$  ,  ,  .~~X~~ Number     
 Transfers from foreign funds **F** \$  ,  ,  .~~X~~

Gross payments where ABN not quoted **H** \$  ,  ,  .~~X~~ Loss   
 Gross distribution from partnerships **I** \$  ,  ,  .~~X~~

**Calculation of assessable contributions**  
 Assessable employer contributions **R1** \$  ,  ,  .~~X~~  
 plus Assessable personal contributions **R2** \$  ,  ,  .~~X~~  
 plus \*No-TFN quoted contributions **R3** \$  ,  ,  .~~X~~  
 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~~ Code   
 \*Gross trust distributions **M** \$  ,  ,  .~~X~~

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

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

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

**TOTAL ASSESSABLE INCOME V** \$  ,  ,  .~~X~~ 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 Income tax calculation statement** Taxable income **A** \$ , , , . ~~XX~~

No-TFN quoted contributions tax **J** \$ , , .

Gross tax **B** \$ , , .

**C1** \$ , , .   
Credit: foreign income tax offset

**C2** \$ , , .   
plus Credit: rebates and tax offsets

Rebates and offsets **C** \$ , , .   
(C1 plus C2)

**F1** \$ , , .   
Credit: interest on early payments

**F2** \$ , , .   
plus Credit: foreign resident withholding

**F3** \$ , , .   
plus Credit: ABN/TFN not quoted (non-individual)

**F4** \$ , , .   
plus Credit: refundable franking credits

**F5** \$ , , .   
plus Credit: no-TFN tax offset

**F6** \$ , , .   
plus Credit: interest on no-TFN tax offset

**F7** \$ , , .   
plus Credit: refundable National rental affordability scheme tax offset

**F8** \$ , , .   
plus Credit: TFN amounts withheld from payments from closely held trusts

**SUBTOTAL** **D** \$ , , .   
(B less C)  
(Cannot be less than zero)

Section 102AAM interest charge **E** \$ , , .

**Eligible credits** **F** \$ , , .   
(F1 plus F2 plus F3 plus F4 plus F5 plus F6 plus F7 plus F8)

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

Supervisory levy **H** \$ , , . 180.00

**TOTAL AMOUNT DUE OR REFUNDABLE** **I** \$ , , .   
(D plus E less F less G plus H)

## 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 2011*.

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

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

Section F: **Member information**

**!** Report current members at 30 June 2011 and former members who were paid a benefit (lump sum or income stream, but not a rollover) during the financial year. Include members for whom no contributions were received. Report deceased members in Section G.

**MEMBER 1**Title: Mr  Mrs  Miss  Ms  Other                Family name                     First given name                      Other given names                     Member's TFN                      Date of birth   /   /        **Contributions**

**!** Include contributions reported to you on a *Rollover benefits statement (RBS)* (NAT 70944).

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 family and friend contributions **G** \$   ,    ,     .  Directed termination (taxable component) payments **H** \$   ,    ,     .  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** \$   ,    ,     .  Any other contributions (including Super Co-contributions) **M** \$   ,    ,     .  **TOTAL CONTRIBUTIONS N** \$   ,    ,     .  **Other transactions**

**!** Exclude any rollover components reported at **N** from amounts reported at **P**. If **P** is negative, transfer the loss to **O**.

Allocated earnings or losses **O** \$   ,    ,     .  Loss Inward rollover amounts **P** \$   ,    ,     .  Outward rollover amounts **Q** \$   ,    ,     .  Benefit payments and code **R** \$   ,    ,     .  Code **CLOSING ACCOUNT BALANCE S** \$   ,    ,     .  



**!** Report current members at 30 June 2011 and former members who were paid a benefit (lump sum or income stream, but not a rollover) during the financial year. Include members for whom no contributions were received. Report deceased members in Section G.

**MEMBER 3**

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

Member's TFN

Date of birth   /   /

**Contributions**

**!** Include contributions reported to you on a Rollover benefits statement (RBS) (NAT 70944).

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 family and friend contributions **G** \$   ,    ,     .

Directed termination (taxable component) payments **H** \$   ,    ,     .

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** \$   ,    ,     .

Any other contributions (including Super Co-contributions) **M** \$   ,    ,     .

**TOTAL CONTRIBUTIONS N** \$   ,    ,     .

**Other transactions**

**!** Exclude any rollover components reported at **N** from amounts reported at **P**. If **P** is negative, transfer the loss to **O**.

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

Inward rollover amounts **P** \$   ,    ,     .

Outward rollover amounts **Q** \$   ,    ,     .

Benefit payments and code **R** \$   ,    ,     .   **Code**

CLOSING ACCOUNT BALANCE **S** \$   ,    ,     .



**!** Report current members at 30 June 2011 and former members who were paid a benefit (lump sum or income stream, but not a rollover) during the financial year. Include members for whom no contributions were received. Report deceased members in Section G.

#### MEMBER 4

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name  Other given names

Member's TFN  Date of birth  /  /   
Day Month Year

#### Contributions

**!** Include contributions reported to you on a Rollover benefits statement (RBS) (NAT 70944).

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 family and friend contributions **G** \$  ,  ,  .

Directed termination (taxable component) payments **H** \$  ,  ,  .

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** \$  ,  ,  .

Any other contributions (including Super Co-contributions) **M** \$  ,  ,  .

TOTAL CONTRIBUTIONS **N** \$  ,  ,  .

#### Other transactions

**!** Exclude any rollover components reported at **N** from amounts reported at **P**. If **P** is negative, transfer the loss to **O**.

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

Inward rollover amounts **P** \$  ,  ,  .

Outward rollover amounts **Q** \$  ,  ,  .

Benefit payments and code **R** \$  ,  ,  .  Code

CLOSING ACCOUNT BALANCE **S** \$  ,  ,  .



## Section G: Supplementary member information

- !** Use this section for:
- deceased members
  - any other members who cannot be included at pages 5 to 8.

### MEMBER 5

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

Member's TFN

Date of birth

Day   / Month   / Year

If deceased, date of death

Day   / Month   / Year

### Contributions

**!** Include contributions reported to you on a *Rollover benefits statement (RBS)* (NAT 70944).

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 family and friend contributions **G** **\$** , ,

Directed termination (taxable component) payments **H** **\$** , ,

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** **\$** , ,

Any other contributions (including Super Co-contributions) **M** **\$** , ,

**TOTAL CONTRIBUTIONS N** **\$** , ,

### Other transactions

**!** Exclude any rollover components reported at **N** from amounts reported at **P**. If **P** is negative, transfer the loss to **O**.

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

Inward rollover amounts **P** **\$** , ,

Outward rollover amounts **Q** **\$** , ,

Benefit payments and code **R** **\$** , ,

CLOSING ACCOUNT BALANCE **S** **\$** , ,

Loss

Code



## Section H: Assets and liabilities

### 14 ASSETS

#### 14a Australian managed investments

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

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

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

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

#### 14b Australian direct investments

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

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

Loans **G** \$    ,    ,    .

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

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

Derivatives and instalment warrants **J** \$    ,    ,    .

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

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

Artwork, collectibles, metal or jewels **M** \$    ,    ,    .

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

#### 14c 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** \$    ,    ,    .

### 15 LIABILITIES

Borrowings **V** \$    ,    ,    .

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

Reserve accounts **X** \$    ,    ,    .

Other liabilities **Y** \$    ,    ,    .

**TOTAL LIABILITIES Z** \$    ,    ,    .

## Section I: Taxation of financial arrangements

### 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** \$  ,    ,    ,    .

Total TOFA losses **I** \$  ,    ,    ,    .

TOFA transitional balancing adjustment **J** \$  ,    ,    ,    .

Loss

## Section J: Regulatory information

 The following questions indicate the operational status of the SMSF. Penalties will apply for false or misleading information. You must answer either **No** or **Yes** for all questions listed and provide dollar amounts if applicable.

### In-house and related party assets

- Did the SMSF loan, lease to or invest in related parties (known as in-house assets)? **A** No  Yes  \$ , , . ~~XX~~
- Did the SMSF hold in-house assets at any time during the year that exceeded 5% of total assets? **B** No  Yes
- Did the SMSF hold an investment in a related party at any time during the year (excluding in-house assets)? **C** No  Yes  \$ , , . ~~XX~~
- Did the SMSF acquire any assets (other than exempt assets) from related parties? **D** No  Yes  \$ , , . ~~XX~~

### Other regulatory questions

- Did the SMSF lend money or provide financial assistance to a member or relative of a member of the fund? **E** No  Yes
- Did the SMSF receive *in specie* contributions during the year? **F** No  Yes  \$ , , . ~~XX~~
- Did the SMSF make and maintain all investments on an arm's length basis? **G** No  Yes
- Did the SMSF borrow for purposes that are not permissible? **H** No  Yes
- Did members have the personal use of the SMSF's assets before retirement? **I** No  Yes
- Did the SMSF provide money to members without a condition of release being met? **J** No  Yes
- Did trustees of the fund receive any remuneration for their services as a trustee? **K** No  Yes
- Are any trustees or directors currently disqualified persons as defined by SISA? **L** No  Yes
- Are all SMSF assets appropriately documented as owned by the fund? **M** No  Yes
- Did the SMSF carry on a business of selling goods or services? **N** No  Yes
- Does the auditor provide services to the SMSF as either a tax agent, accountant or financial advisor or administrator? **O** No  Yes

## Section K: Other information

### Forestry managed investment schemes

Product or private ruling information **G**     **H**      / **I**

### 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 2010–11 income year, write **2011**). **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 2011*. **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 2011* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2011*. **D**

## Section L: 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 are in doubt about any aspect of the annual return, place all the facts before the ATO.

### 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 <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 <sup>Hrs</sup>

 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 2011* 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

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





