



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 2021* (NAT 71226).

The *Fund income tax instructions 2021* (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

1 Tax number (TFN)

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

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

Name of superannuation fund or trust

3 Australian business number (ABN) (if applicable)

4 Current postal address

Current postal address

5 Tax return status

Is this an amendment to the fund's 2021 tax return? No Yes

6 Trustee details

Non-individual trustee's name (if applicable)

Non-individual trustee's name (if applicable)

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 2021*.

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 \$ <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"/>
plus Assessable personal contributions	R2 \$ <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"/>
plus <sup>**No-TFN-quoted contributions</sup>	R3 \$ <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"/>
<small>(an amount must be included even if it is zero)</small>	
less Contributions excluded by trustee	R4 \$ <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"/>
less Pre 1 July 1988 funding credits	R5 \$ <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"/>
less Transfer of liability to life insurance company or PST	R6 \$ <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"/>
<b>Assessable contributions</b> <small>(R1 plus R2 plus R3 less R4 less R5 less R6)</small>	<b>R \$</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"/>

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** \$    ,    ,    .~~00~~
- Interest expenses overseas **B** \$    ,    ,    .~~00~~
- Salary and wages **C** \$    ,    ,    .~~00~~
- Capital works deductions **D** \$    ,    ,    .~~00~~
- Deduction for decline in value of depreciating assets **E** \$    ,    ,    .~~00~~
- Death or disability premiums **F** \$    ,    ,    .~~00~~
- Investment expenses **I** \$    ,    ,    .~~00~~
- Management expenses **J** \$    ,    ,    .~~00~~
- Administration expenses **Q** \$    ,    ,    .~~00~~
- Forestry managed investment scheme deduction **U** \$    ,    ,    .~~00~~
- Foreign exchange losses **R** \$    ,    ,    .~~00~~
- Other deductions **L** \$  ,    ,    ,    .~~00~~
- Tax losses deducted **M** \$    ,    ,    .~~00~~

Code

**TOTAL DEDUCTIONS N** \$   ,    ,    ,    .~~00~~

**#TAXABLE INCOME OR LOSS** **O** \$   ,    ,    ,    .~~00~~ Loss   
 (TOTAL ASSESSABLE INCOME *less* TOTAL DEDUCTIONS)

#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.

### 12 Calculation statement

Please refer to the *Fund income tax return instructions 2021* 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)

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** \$ , , ,  ·

SUBTOTAL 1 **T2** \$ , , , ,  ·

(B less C – cannot be less than zero)

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** \$ , , , ,  ·

#This is a mandatory label.

<p>Credit for interest on early payments – amount of interest</p> <p><b>H1 \$</b> <input type="text"/>, <input type="text"/>, <input type="text"/>. <input type="text"/></p> <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"/></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"/></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"/></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"/></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"/></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"/></p> <p><i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i></p>
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<p><b>#Tax offset refunds</b> (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"/></p> <p><i>(unused amount from label E – an amount must be included even if it is zero)</i></p>
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<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"/></p>
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<p><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.</p> <p><b>S \$</b> <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>
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#This is a mandatory label.

## Section E: Losses

### 13 Losses

**!** If total loss is greater than \$100,000, complete and attach a *Losses schedule 2021*.

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

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

## 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"/>
	Unlisted country <b>C \$</b> <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>

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



## 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  /  /

### 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**

