



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 2011* (NAT 71226).

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

■ Print X in ALL applicable boxes.

! The *Fund income tax instructions 2011* (NAT 71605) (the instructions) can assist you to complete this tax return.

712870611



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

Section A: Fund information

1 Tax file number (TFN)

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

! The Tax Office 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.

2 Name of superannuation fund or trust

3 Australian business number (ABN) (if applicable)

4 Current postal address

Suburb/town State/territory Postcode

5 Tax return status

Is this an amendment to the fund's 2011 tax return? No Yes

6 Trustee details

Non-individual trustee's name (if applicable)

ABN of non-individual trustee

7 Electronic funds transfer (EFT)

Provide your financial institution details to have your refund paid directly to you. It's faster and simpler to have your refund paid in this way. Write the BSB number, account number and account name below. See *Fund income tax instructions 2011*.

BSB number (must be six digits) Account number

Account name (for example, JQ Citizen)

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 Day / Month / Year

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 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 \$, , , .

Gross rent and other leasing and hiring income B \$, , .

Gross interest C \$, , .

Forestry managed investment scheme income X \$, , .

D1 \$, , , .

Gross foreign income

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 \$, , , .

plus Assessable personal contributions

R2 \$, , , .

plus *No-TFN quoted contributions

R3 \$, , , .

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 \$, , , .

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 \$, , .

TOTAL ASSESSABLE INCOME V \$, , , .

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** \$, , , .

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

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

Credit: foreign income tax offset
C1 \$, , , .
plus Credit: rebates and tax offsets
C2 \$, , , .

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

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** \$, , , .

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

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** \$, , , .

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





14 Foreign income and net assets

Attributed foreign income	Listed country	A	\$	<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"/>
	Section 404 country	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"/>
	Unlisted country	C	\$	<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"/>
Net assets available to pay benefits		F	\$	<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"/>

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.

Amount **B** \$. . .

Market value **C** \$. . .

Amount **D** \$. . .

Market value **E** \$. . .

Investment in any other life insurance policies or pooled superannuation trusts

Total market value of these investments F \$.

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 | \$

TOFA transitional balancing adjustment J \$...

Loss
□

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 \$1 million?

B No ☐ Yes ☐ Complete and attach a Schedule 25A 2011.

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 ☐ Complete and attach a Schedule 25A 2011.

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 ☐

19 Forestry managed investment schemes

G Code **H** Year / **I** Number



TRUSTEE'S, DIRECTOR'S OR PUBLIC OFFICER'S DECLARATION

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 are in doubt about any aspect of the tax return, place all the facts before the ATO.

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

[illegible]

First given name

Other given names

[illegible]

Phone number

[illegible]

Email address

[illegible]

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 / /

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

[illegible]

First given name

Other given names

[illegible]

Tax agent's practice

[illegible]

Tax agent's phone number

Reference number

Tax agent number

[illegible]

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

