

T & K PARKER SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 28 FEBRUARY 2010

Asset Details

Account Code 747/001
 Asset IOOF One Investment Solutions
 Date Sold 28 February 2010

Transactions Details

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust [^]	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Consideration Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*
24/10/2003	Purchase	1.0000	45,000.00	78.57	44,921.43			44,921.43	29,113.94 Other *	(15,807.49)	
		1.0000	45,000.00	78.57	44,921.43			44,921.43	29,113.94	(15,807.49)	

[^] Tax adjustments include deferred tax and tax free components.

* Best/selected method

Transaction Date	Transaction Type	Income	Tax Deferred	Building Dpn	Tax Free	CPI Income	CPI Sale	Indexed Tax Deferred
30/06/2009		2,049.5900	5.09		5.09			5.09
15/01/2010		400.6600	68.39					68.39
		2,450.2500	73.48		5.09			73.48

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Disposal Details

Units Sold	1.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	45,000.00	- Indexation Method			
Consideration	29,113.94	- Discounted Method			
Total Tax Deferred [^]		- Other Method*	(15,807.49)		(15,807.49)
- Tax Deferred and Tax Exempt	73.48				
- Tax Free	5.09				
Building Depreciation		(Building depreciation is not included in the calculations or journal entries but as an adjustment to Taxable Capital Profits/(Losses))			
Total Profit/(Loss)	(15,807.49)				

For assets acquired before 21 September 1999 and held for 12 months or more, a fund can calculate capital gains using either the Indexation Method or the Discounted Method. For assets acquired after 21 September 1999 and held for 12 months or more, a fund can only calculate capital gains using the Discounted Method. For assets held less than 12 months, neither the Indexation Method or Discounted Method can be used. These disposals generate "Other" Capital Gains/Losses.

Journal Entry

This Journal Entry assumes the consideration received has been posted to the Disposal of Investments Proceeds Account (A/c: 491)

Account Description	Account	Units	Debit	Credit	Tax Deferred	Indexed Capital Gain
Disposal of Investments Proceeds Account	491		29,113.94			
IOOF One Investment Solutions	747/001	1.0000		45,000.00		
Taxable Profit/(Loss)	235/004		15,807.49			
Non Taxable Profit/(Loss)	236/004					
Distributions Received	238/001		78.57		78.57	

* Best/selected method

[^] Tax adjustments include deferred tax and tax free components