

Comgen Superannuation Fund
CGT COST BASE RESET OF INVESTMENT AT 30 JUNE 2017

Asset Details

Account Code 776/009
 Asset TLS - Telstra Corporation Limited. - Ordinary Fully Paid
 Reset Date 30 June 2017

Transactions Details

Cost base reset method: Proportionate Method and NOT Defer Capital Gain

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust [^]	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Reset Value	Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*	Deferred Capital Gain
25/08/2009	Purchase	10,000.0000	33,737.07		33,737.07			33,737.07	43,000.00	Discounted*	6,175.29	3,087.64	N/A
										Indexation	9,262.93		
22/09/2009	Purchase	10,000.0000	33,036.30		33,036.30			33,036.30	43,000.00	Discounted*	6,642.47	3,321.23	N/A
										Indexation	9,963.70		
25/03/2011	Purchase	10,000.0000	27,029.95		27,029.95			27,029.95	43,000.00	Discounted*	10,646.70	5,323.35	N/A
										Indexation	15,970.05		
31/12/2014	Purchase	3,500.0000	20,707.76		20,707.76			20,707.76	15,050.00	Other*	(5,657.76)		N/A
02/04/2015	Purchase	830.0000	5,257.25		5,257.25			5,257.25	3,569.00	Other*	(1,688.25)		N/A
25/09/2015	Purchase	941.0000	5,321.15		5,321.15			5,321.15	4,046.30	Other*	(1,274.85)		N/A
07/03/2016	Purchase	460.0000	2,336.05		2,336.05			2,336.05	1,978.00	Other*	(358.05)		N/A
01/04/2016	Purchase	1,062.0000	5,467.00		5,467.00			5,467.00	4,566.60	Other*	(900.40)		N/A
23/09/2016	Purchase	1,084.0000	5,702.92		5,702.92			5,702.92	4,661.20	Other*	(1,041.72)		N/A
		37,877.0000	138,595.45		138,595.45			138,595.45	162,871.10		12,543.43	11,732.22	N/A

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

* Most Tax Effective Method

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CGT Cost Base Reset Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Reset	37,877.0000				
Original Cost	138,595.45	- Indexation Method			
Market Value at Reset Date	162,871.10	- Discounted Method*	23,464.46	11,732.22	35,196.68
Total Tax Deferred^		- Other Method*			(10,921.03)
- Tax Deferred and Tax Exempt	0.00				
- Tax Free	0.00				
Total Profit/(Loss)	24,275.65				
Notional Capital Gain	N/A	(Notional Capital Gain amount is before applying actuary percentage)			

Journal Entry

Deemed Sale and Re-purchase Journals

Account Description	Account	Units	Debit	Credit	Tax Deferred
TLS - Telstra Corporation Limited. - Ordinary Fully Paid	776/009	(37,877.0000)		138,595.45	
Taxable Profit/(Loss)	235/010			12,543.43	
Non Taxable Profit/(Loss)	236/010			11,732.22	
Distributions Received	239/009				
Building Depreciation	236/010				
TLS - Telstra Corporation Limited. - Ordinary Fully Paid	776/009	37,877.0000	162,871.10		

* Most Tax Effective Method

^ Tax adjustments include deferred tax and tax free components