

**CHOW'S FAMILY SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2010**  
Created by ILAWS on Tuesday 5 July, 2011 @ 15:52:33

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2010	776/001	Commonwealth Bank of Australia (Market Value Date: 30/06/2010, Code: CBA)	48.64	8,508.28
30/06/2010	776/002	Suncorp-Metway (Market Value Date: 30/06/2009, Code: SME)	6.70	(120.70)
30/06/2010	776/003	Telstra Corporation Limited (Market Value Date: 30/06/2010, Code: TLS)	3.25	(322.28)
30/06/2010	776/004	Amaradex (Market Value Date: 30/06/2010, Code: GTA)		(140.00)
30/06/2010	776/007	Infomedia Ltd (Market Value Date: 30/06/2010, Code: IFM)	0.28	(60.00)
30/06/2010	776/008	Bank of Queensland Limited (Market Value Date: 30/06/2010, Code: BOQ)	10.47	2,183.67
30/06/2010	776/009	Billabong International Limited (Market Value Date: 30/06/2010, Code: BBG)	8.74	(268.72)
30/06/2010	776/010	Australia and New Zealand Banking Group Limited - Ordinary Fully Paid (Market Value Date: 30/06/2010, Code: ANZ)	21.61	5,600.08
30/06/2010	776/011	Toll Holdings Limited - Ordinary Fully Paid (Market Value Date: 30/06/2010, Code: TOL)	5.48	(1,736.55)
30/06/2010	776/012	Bhp Billiton Limited - Ordinary Fully Paid (Market Value Date: 30/06/2010, Code: BHP)	37.65	4,395.00
30/06/2010	782/002	Westfield Group (Market Value Date: 30/06/2010, Code: WDC)	12.18	207.68
30/06/2010	782/003	Westfield Group (Market Value Date: 30/06/2010, Code: WDCNA)		(257.92)
30/06/2010	782/004	Transurban Group (Market Value Date: 30/06/2010, Code: TCL)	4.24	43.26
		<b>Total Amount</b>		<b>18,031.80</b>

**Calculation of permanent difference on revaluation**

30/06/2010	776/001	Commonwealth Bank of Australia - No CGT asset		
30/06/2010	776/001	- Market Value	45,089.28	
30/06/2010	776/001	- Less Carrying Value	36,581.00	
30/06/2010	776/001	- Permanent Difference		8,508.28
30/06/2010	776/002	Suncorp-Metway - No CGT asset		
30/06/2010	776/002	- Market Value	13,641.20	
30/06/2010	776/002	- Less Carrying Value	13,761.90	
30/06/2010	776/002	- Permanent Difference		(120.70)
30/06/2010	776/003	Telstra Corporation Limited - No CGT asset		
30/06/2010	776/003	- Market Value	7,481.50	
30/06/2010	776/003	- Less Carrying Value	7,803.78	
30/06/2010	776/003	- Permanent Difference		(322.28)
30/06/2010	776/004	Amaradex - No CGT asset		
30/06/2010	776/004	- Market Value	0.00	
30/06/2010	776/004	- Less Carrying Value	140.00	
30/06/2010	776/004	- Permanent Difference		(140.00)
30/06/2010	776/007	Infomedia Ltd - No CGT asset		
30/06/2010	776/007	- Market Value	825.00	
30/06/2010	776/007	- Less Carrying Value	885.00	
30/06/2010	776/007	- Permanent Difference		(60.00)

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30/06/2010	776/008	Bank of Queensland Limited - No CGT asset		
30/06/2010	776/008	- Market Value	17,621.01	
30/06/2010	776/008	- Less Carrying Value	15,437.34	
30/06/2010	776/008	- Permanent Difference		2,183.67
30/06/2010	776/009	Billabong International Limited - No CGT asset		
30/06/2010	776/009	- Market Value	14,289.90	
30/06/2010	776/009	- Less Carrying Value	14,558.62	
30/06/2010	776/009	- Permanent Difference		(268.72)
30/06/2010	776/010	Australia and New Zealand Banking Group Limited - Ordinary Fully Paid - No CGT asset		
30/06/2010	776/010	- Market Value	24,073.54	
30/06/2010	776/010	- Less Carrying Value	18,473.46	
30/06/2010	776/010	- Permanent Difference		5,600.08
30/06/2010	776/011	Toll Holdings Limited - Ordinary Fully Paid - No CGT asset		
30/06/2010	776/011	- Market Value	11,787.48	
30/06/2010	776/011	- Less Carrying Value	13,524.03	
30/06/2010	776/011	- Permanent Difference		(1,736.55)
30/06/2010	776/012	Bhp Billiton Limited - Ordinary Fully Paid - No CGT asset		
30/06/2010	776/012	- Market Value	56,475.00	
30/06/2010	776/012	- Less Carrying Value	52,080.00	
30/06/2010	776/012	- Permanent Difference		4,395.00
30/06/2010	782/002	Westfield Group - No CGT asset		
30/06/2010	782/002	- Market Value	7,283.64	
30/06/2010	782/002	- Less Carrying Value	7,075.96	
30/06/2010	782/002	- Permanent Difference		207.68
30/06/2010	782/003	Westfield Group - No CGT asset		
30/06/2010	782/003	- Market Value	0.00	
30/06/2010	782/003	- Less Carrying Value	257.92	
30/06/2010	782/003	- Permanent Difference		(257.92)
30/06/2010	782/004	Transurban Group - No CGT asset		
30/06/2010	782/004	- Market Value	14,509.28	
30/06/2010	782/004	- Less Carrying Value	14,466.02	
30/06/2010	782/004	- Permanent Difference		43.26
		<b>Total Amount</b>		<b>18,031.80</b>

**Calculation of tax entries**

**Calculation of timing differences**

30/06/2010	238/002	Westfield Group		152.71
30/06/2010	238/002	Westfield Group		281.06
30/06/2010	238/006	Transurban Group		184.79
		<b>Total Amount</b>		<b>618.56</b>

**Calculation of permanent differences**

30/06/2010	247	Commonwealth Bank of Australia (776/001) - Non Tax Revn		8,508.28
30/06/2010	247	Suncorp-Metway (776/002) - Non Tax Revn		(120.70)

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30/06/2010	247	Telstra Corporation Limited (776/003) - Non Tax Revn		(322.28)
30/06/2010	247	Amaradex (776/004) - Non Tax Revn		(140.00)
30/06/2010	247	Infomedia Ltd (776/007) - Non Tax Revn		(60.00)
30/06/2010	247	Toll Holdings Limited - Ordinary Fully Paid (776/011) - Non Tax Revn		(1,736.55)
30/06/2010	247	Bhp Billiton Limited - Ordinary Fully Paid (776/012) - Non Tax Revn		4,395.00
30/06/2010	247	Westfield Group (782/002) - Non Tax Revn		207.68
30/06/2010	247	Bank of Queensland Limited (776/008) - Non Tax Revn		2,183.67
30/06/2010	247	Westfield Group (782/003) - Non Tax Revn		(257.92)
30/06/2010	247	Transurban Group (782/004) - Non Tax Revn		43.26
30/06/2010	247	Billabong International Limited (776/009) - Non Tax Revn		(268.72)
30/06/2010	247	Australia and New Zealand Banking Group Limited - Ordinary Fully Paid (776/010) - Non Tax Revn		5,600.08
30/06/2010	261/001	Chow, Shirley		1,273.33
		<b>Total Amount</b>		<b>19,305.13</b>

**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	74,050.81
Less Permanent Differences	19,305.13
Less Timing Differences	618.56
<b>Taxable income for period</b>	<b>54,126.00</b>
Income Tax Expense (Profit less Permanent Differences @ taxrate)	8,118.90
<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>	<b>8,118.90</b>
Total Income Tax Payable	8,118.90
Less Total Imputed Credits Used	3,272.29
Less Total Foreign Credits Used	1.42
<b>Income Tax Payable</b>	<b>4,845.19</b>
Add Supervisory levy	150.00
<b>Total Amount Due or Refundable</b>	<b>4,995.19</b>

**Profit/(Loss) and Tax Allocations to Members**

The first amount column shows the actual value of the transaction and the second amount column shows the weighted value of the transaction

Members Weighted Amounts

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2010	501	Chow, Shirley - Preserved		454,784.31
		<b>Total Amount</b>		<b>454,784.31</b>
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2010		Profit/(Loss) for period before allocations		74,050.81
30/06/2010		Contributions		(41,273.33)
		<b>Total Amount</b>		<b>32,777.48</b>
<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2010		Income Tax Expense for period before allocations		8,118.90
30/06/2010		Contributions tax		(6,000.00)
		<b>Total Amount</b>		<b>2,118.90</b>
<b>Fund Rate or Return Calculation</b>				
		<b>Total profit for period (excluding Super Surcharge)</b>		<b>74,050.81</b>
		Less amounts excluded from fund rate calculation:		
		<b>Total exclusion</b>		
		<b>Profit after exclusion</b>		<b>74,050.81</b>
		<b>Total member opening balance</b>		<b>420,784.31</b>
		<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>		<b>17.60</b>
<b>Chow, Shirley Preserved</b>				
<u>Members Balance</u>				
01/07/2009		Opening balance - Preserved	420,784.31	420,784.31
01/07/2009	501/001	Opening Balance - Preserved/Taxable	30,287.21	30,287.21
01/07/2009	501/016	Member/Personal Contributions - Preserved	(60,000.00)	(60,000.00)
01/07/2009	501/016	Member/Personal Contributions - Preserved	20,000.00	20,000.00
30/06/2010	501/016	Member/Personal Contributions - Preserved	1,273.33	
01/07/2009	501/016	Member/Personal Contributions - Preserved	20,000.00	20,000.00
01/07/2009	501/031	Share of Profit/(Loss) - Preserved/Taxable	18,680.29	18,680.29
01/07/2009	501/051	Contributions Tax - Preserved	9,000.00	9,000.00
01/07/2009	501/051	Contributions Tax - Preserved	(3,000.00)	(3,000.00)
01/07/2009	501/051	Contributions Tax - Preserved	(3,000.00)	(3,000.00)
01/07/2009	501/053	Income Tax - Preserved/Taxable	2,032.50	2,032.50
		<b>Total Amount - Preserved (Weighted)</b>		<b>454,784.31</b>

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Member Allocations</b>				
30/06/2010	501/031	Members share of profit/(loss) - Preserved/Taxable	32,777.48	
30/06/2010	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(2,118.90)	
		<b>Closing Balance - Preserved</b>	<b>486,716.22</b>	
<b>BAS Instalment Income Reconciliation (Label T1)</b>				
30/06/2010		Gross Interest		3,997.00
30/06/2010		Dividends		11,269.00
30/06/2010		Gross Foreign Income		7.00
30/06/2010		Member Contributions		40,000.00
30/06/2010		Trust Distributions		740.00
		<b>Total Amount</b>		<b>56,013.00</b>
<b>MCS Reconciliation</b>				
<b>Chow, Shirley</b>				
<u>Personal Contributed amount</u>				
01/07/2009	501/016	Member/Personal Contributions - Preserved		20,000.00
01/07/2009	501/016	Member/Personal Contributions - Preserved		20,000.00
30/06/2010	501/016	Member/Personal Contributions - Preserved		1,273.33
		<b>Total Amount</b>		<b>41,273.33</b>
		All Contributions received for the current year		41,273.33
		Closing Account Balance		486,716.22