

O'SULLIVAN FAMILY SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 24 DECEMBER 2014

Asset Details

Account Code 784/017
 Asset Macquarie Master - Property Securities
 Date Sold 24 December 2014

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)*
31/05/2006	Purchase	10,108.0000	20,000.00	2,261.45	17,738.55			17,738.55	10,669.00	Other *	(7,069.55)	
30/06/2006	Purchase	889.7900	1,687.00	199.07	1,487.93			1,487.93	939.17	Other *	(548.76)	
28/09/2006	Purchase	72.8800	152.71	16.31	136.40			136.40	76.92	Other *	(59.48)	
28/12/2006	Purchase	50.3100	120.80	11.26	109.54			109.54	53.10	Other *	(56.44)	
31/03/2007	Purchase	225.5700	522.79	50.47	472.32			472.32	238.09	Other *	(234.23)	
		<u>11,346.5500</u>	<u>22,483.30</u>	<u>2,538.56</u>	<u>19,944.74</u>			<u>19,944.74</u>	<u>11,976.28</u>		<u>(7,968.46)</u>	

^ 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
31/03/2007		522.7900	622.51					622.51
30/06/2008		569.0400	463.26					463.26
30/06/2009		162.2800	164.32					164.32
30/06/2010		122.6300	291.66					291.66
30/06/2011		128.8600	290.72					290.72
30/06/2012		142.9500	313.00					313.00
09/04/2013		464.4300	328.63					328.63
30/06/2014		259.5500	64.45					64.45
		<u>2,372.5300</u>	<u>2,538.55</u>					<u>2,538.55</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	11,346.5500	- Indexation Method			
Original Cost	22,483.30	- Discounted Method			
Consideration	11,976.28	- Other Method*	(7,968.46)		(7,968.46)
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	2,538.56				
- Tax Free	0.00				
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)	(7,968.46)				

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		11,976.28			
Macquarie Master - Property Securities	784/017	11,346.5500		22,483.30		
Taxable Profit/(Loss)	235/017		7,968.46			
Non Taxable Profit/(Loss)	236/017					
Distributions Received	238/017		2,538.56		2,538.56	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components