

Capital Allowance and Tax Depreciation Schedule summary

Total deductions - 40 year forecast

The forty year projection summary outlines the total yearly deductions available over the lifetime of the property. These totals include the division 43 and division 40 components as a total yearly deduction. Both the diminishing value (DV) and prime cost (PC) method values are shown for easy comparison.

| Years 1-21 | | |
|------------------------|------------------|---------|
| Period | Total deductions | |
| | DV (\$) | PC (\$) |
| 20-May-15 to 30-Jun-15 | 3,235 | 1,889 |
| 1-Jul-15 to 30-Jun-16 | 9,347 | 6,730 |
| 1-Jul-16 to 30-Jun-17 | 8,091 | 6,730 |
| 1-Jul-17 to 30-Jun-18 | 7,371 | 6,730 |
| 1-Jul-18 to 30-Jun-19 | 7,022 | 6,730 |
| 1-Jul-19 to 30-Jun-20 | 6,314 | 6,711 |
| 1-Jul-20 to 30-Jun-21 | 5,980 | 6,504 |
| 1-Jul-21 to 30-Jun-22 | 5,565 | 6,285 |
| 1-Jul-22 to 30-Jun-23 | 5,428 | 6,285 |
| 1-Jul-23 to 30-Jun-24 | 5,153 | 6,285 |
| 1-Jul-24 to 30-Jun-25 | 4,967 | 6,158 |
| 1-Jul-25 to 30-Jun-26 | 4,848 | 5,186 |
| 1-Jul-26 to 30-Jun-27 | 4,760 | 5,147 |
| 1-Jul-27 to 30-Jun-28 | 4,703 | 4,805 |
| 1-Jul-28 to 30-Jun-29 | 4,654 | 4,805 |
| 1-Jul-29 to 30-Jun-30 | 4,622 | 4,805 |
| 1-Jul-30 to 30-Jun-31 | 4,596 | 4,805 |
| 1-Jul-31 to 30-Jun-32 | 4,575 | 4,805 |
| 1-Jul-32 to 30-Jun-33 | 4,557 | 4,805 |
| 1-Jul-33 to 30-Jun-34 | 4,542 | 4,805 |
| 1-Jul-34 to 30-Jun-35 | 4,529 | 4,763 |

| Years 22-41 | | |
|-----------------------|--|----------------|
| Period | Total deductions for Div 40 and Div 43 | |
| | DV (\$) | PC (\$) |
| 1-Jul-35 to 30-Jun-36 | 4,769 | 4,427 |
| 1-Jul-36 to 30-Jun-37 | 4,640 | 4,427 |
| 1-Jul-37 to 30-Jun-38 | 4,560 | 4,427 |
| 1-Jul-38 to 30-Jun-39 | 4,510 | 4,427 |
| 1-Jul-39 to 30-Jun-40 | 4,479 | 4,427 |
| 1-Jul-40 to 30-Jun-41 | 4,459 | 4,427 |
| 1-Jul-41 to 30-Jun-42 | 4,447 | 4,427 |
| 1-Jul-42 to 30-Jun-43 | 4,440 | 4,427 |
| 1-Jul-43 to 30-Jun-44 | 4,435 | 4,427 |
| 1-Jul-44 to 30-Jun-45 | 4,432 | 4,427 |
| 1-Jul-45 to 30-Jun-46 | 2,543 | 2,540 |
| 1-Jul-46 to 30-Jun-47 | 2 | 0 |
| 1-Jul-47 to 30-Jun-48 | 1 | 0 |
| 1-Jul-48 to 30-Jun-49 | 1 | 0 |
| 1-Jul-49 to 30-Jun-50 | 1 | 0 |
| 1-Jul-50 to 30-Jun-51 | 0 | 0 |
| 1-Jul-51 to 30-Jun-52 | 0 | 0 |
| 1-Jul-52 to 30-Jun-53 | 0 | 0 |
| 1-Jul-53 to 30-Jun-54 | 0 | 0 |
| 1-Jul-54 to 30-Jun-55 | 0 | 0 |
| Total | 162,578 | 162,578 |

Division 43 – capital works allowance

The table below outlines the division 43 building write-off allowance available to be claimed over forty years from the construction completion date. The depreciation calculated has been deemed to be on structural elements only completed after the ATO legislated dates.

| Works | Date | Rate | Original cost (\$) |
|----------------|-----------|-------|--------------------|
| Original Works | 27-Jan-06 | 2.5 % | 177,072 |

Calculation for write-off provision:

| Period | Original Division 43 (\$) |
|------------------------|---------------------------|
| 20-May-15 to 30-Jun-15 | 522 |
| 1-Jul-15 to 30-Jun-16 | 4,427 |
| 1-Jul-16 to 30-Jun-17 | 4,427 |
| 1-Jul-17 to 30-Jun-18 | 4,427 |
| 1-Jul-18 to 30-Jun-19 | 4,427 |
| 1-Jul-19 to 30-Jun-20 | 4,427 |
| 1-Jul-20 to 30-Jun-21 | 4,427 |
| 1-Jul-21 to 30-Jun-22 | 4,427 |
| 1-Jul-22 to 30-Jun-23 | 4,427 |
| 1-Jul-23 to 30-Jun-24 | 4,427 |

Finishing value method summary

| Date | Effective life | Pooled plant | Division 40 | Division 43 | Total |
|-----------------------|----------------|--------------|-------------|-------------|-------|
| 1-Jul-15 to 30-Jun-15 | 1,433 | 1,280 | 2,713 | 522 | 3,235 |
| 1-Jul-15 to 30-Jun-16 | 2,838 | 2,082 | 4,920 | 4,427 | 9,347 |
| 1-Jul-16 to 30-Jun-17 | 2,363 | 1,301 | 3,664 | 4,427 | 8,091 |
| 1-Jul-17 to 30-Jun-18 | 1,793 | 1,151 | 2,944 | 4,427 | 7,371 |
| 1-Jul-18 to 30-Jun-19 | 1,209 | 1,386 | 2,595 | 4,427 | 7,022 |
| 1-Jul-19 to 30-Jun-20 | 1,021 | 866 | 1,887 | 4,427 | 6,314 |
| 1-Jul-20 to 30-Jun-21 | 700 | 853 | 1,553 | 4,427 | 5,980 |
| 1-Jul-21 to 30-Jun-22 | 605 | 533 | 1,138 | 4,427 | 5,565 |
| 1-Jul-22 to 30-Jun-23 | 358 | 643 | 1,001 | 4,427 | 5,428 |
| 1-Jul-23 to 30-Jun-24 | 322 | 404 | 726 | 4,427 | 5,153 |
| 1-Jul-24 to 30-Jun-25 | 290 | 250 | 540 | 4,427 | 4,967 |
| 1-Jul-25 to 30-Jun-26 | 261 | 160 | 421 | 4,427 | 4,848 |
| 1-Jul-26 to 30-Jun-27 | 235 | 98 | 333 | 4,427 | 4,760 |
| 1-Jul-27 to 30-Jun-28 | 211 | 65 | 276 | 4,427 | 4,703 |
| 1-Jul-28 to 30-Jun-29 | 190 | 37 | 227 | 4,427 | 4,654 |
| 1-Jul-29 to 30-Jun-30 | 171 | 24 | 195 | 4,427 | 4,622 |
| 1-Jul-30 to 30-Jun-31 | 154 | 15 | 169 | 4,427 | 4,596 |
| 1-Jul-31 to 30-Jun-32 | 138 | 10 | 148 | 4,427 | 4,575 |
| 1-Jul-32 to 30-Jun-33 | 125 | 5 | 130 | 4,427 | 4,557 |
| 1-Jul-33 to 30-Jun-34 | 112 | 3 | 115 | 4,427 | 4,542 |
| 1-Jul-34 to 30-Jun-35 | 101 | 1 | 102 | 4,427 | 4,529 |
| 1-Jul-35 to 30-Jun-36 | 0 | 342 | 342 | 4,427 | 4,769 |
| 1-Jul-36 to 30-Jun-37 | 0 | 213 | 213 | 4,427 | 4,640 |
| 1-Jul-37 to 30-Jun-38 | 0 | 133 | 133 | 4,427 | 4,560 |
| 1-Jul-38 to 30-Jun-39 | 0 | 83 | 83 | 4,427 | 4,510 |
| 1-Jul-39 to 30-Jun-40 | 0 | 52 | 52 | 4,427 | 4,479 |
| 1-Jul-40 to 30-Jun-41 | 0 | 32 | 32 | 4,427 | 4,459 |
| 1-Jul-41 to 30-Jun-42 | 0 | 20 | 20 | 4,427 | 4,447 |
| 1-Jul-42 to 30-Jun-43 | 0 | 13 | 13 | 4,427 | 4,440 |
| 1-Jul-43 to 30-Jun-44 | 0 | 8 | 8 | 4,427 | 4,435 |
| 1-Jul-44 to 30-Jun-45 | 0 | 5 | 5 | 4,427 | 4,432 |
| 1-Jul-45 to 30-Jun-46 | 0 | 3 | 3 | 2,540 | 2,543 |
| 1-Jul-46 to 30-Jun-47 | 0 | 2 | 2 | 0 | 2 |
| 1-Jul-47 to 30-Jun-48 | 0 | 1 | 1 | 0 | 1 |
| 1-Jul-48 to 30-Jun-49 | 0 | 1 | 1 | 0 | 1 |
| 1-Jul-49 to 30-Jun-50 | 0 | 1 | 1 | 0 | 1 |
| 1-Jul-50 to 30-Jun-51 | 0 | 0 | 0 | 0 | 0 |
| 1-Jul-51 to 30-Jun-52 | 0 | 0 | 0 | 0 | 0 |
| 1-Jul-52 to 30-Jun-53 | 0 | 0 | 0 | 0 | 0 |
| 1-Jul-53 to 30-Jun-54 | 0 | 0 | 0 | 0 | 0 |
| 1-Jul-54 to 30-Jun-55 | 0 | 0 | 0 | 0 | 0 |

Prime cost method summary

| Date | Effective Life Plant | Division 43 | Total |
|------------------------|----------------------|-------------|-------|
| 20-May-15 to 30-Jun-15 | 1,367 | 522 | 1,889 |
| 1-Jul-15 to 30-Jun-16 | 2,303 | 4,427 | 6,730 |
| 1-Jul-16 to 30-Jun-17 | 2,303 | 4,427 | 6,730 |
| 1-Jul-17 to 30-Jun-18 | 2,303 | 4,427 | 6,730 |
| 1-Jul-18 to 30-Jun-19 | 2,303 | 4,427 | 6,730 |
| 1-Jul-19 to 30-Jun-20 | 2,284 | 4,427 | 6,711 |
| 1-Jul-20 to 30-Jun-21 | 2,077 | 4,427 | 6,504 |
| 1-Jul-21 to 30-Jun-22 | 1,858 | 4,427 | 6,285 |
| 1-Jul-22 to 30-Jun-23 | 1,858 | 4,427 | 6,285 |
| 1-Jul-23 to 30-Jun-24 | 1,858 | 4,427 | 6,285 |
| 1-Jul-24 to 30-Jun-25 | 1,731 | 4,427 | 6,158 |
| 1-Jul-25 to 30-Jun-26 | 759 | 4,427 | 5,186 |
| 1-Jul-26 to 30-Jun-27 | 720 | 4,427 | 5,147 |
| 1-Jul-27 to 30-Jun-28 | 378 | 4,427 | 4,805 |
| 1-Jul-28 to 30-Jun-29 | 378 | 4,427 | 4,805 |
| 1-Jul-29 to 30-Jun-30 | 378 | 4,427 | 4,805 |
| 1-Jul-30 to 30-Jun-31 | 378 | 4,427 | 4,805 |
| 1-Jul-31 to 30-Jun-32 | 378 | 4,427 | 4,805 |
| 1-Jul-32 to 30-Jun-33 | 378 | 4,427 | 4,805 |
| 1-Jul-33 to 30-Jun-34 | 378 | 4,427 | 4,805 |
| 1-Jul-34 to 30-Jun-35 | 336 | 4,427 | 4,763 |
| 1-Jul-35 to 30-Jun-36 | 0 | 4,427 | 4,427 |
| 1-Jul-36 to 30-Jun-37 | 0 | 4,427 | 4,427 |
| 1-Jul-37 to 30-Jun-38 | 0 | 4,427 | 4,427 |
| 1-Jul-38 to 30-Jun-39 | 0 | 4,427 | 4,427 |
| 1-Jul-39 to 30-Jun-40 | 0 | 4,427 | 4,427 |
| 1-Jul-40 to 30-Jun-41 | 0 | 4,427 | 4,427 |
| 1-Jul-41 to 30-Jun-42 | 0 | 4,427 | 4,427 |
| 1-Jul-42 to 30-Jun-43 | 0 | 4,427 | 4,427 |
| 1-Jul-43 to 30-Jun-44 | 0 | 4,427 | 4,427 |
| 1-Jul-44 to 30-Jun-45 | 0 | 4,427 | 4,427 |
| 1-Jul-45 to 30-Jun-46 | 0 | 2,540 | 2,540 |
| 1-Jul-46 to 30-Jun-47 | 0 | 0 | 0 |
| 1-Jul-47 to 30-Jun-48 | 0 | 0 | 0 |
| 1-Jul-48 to 30-Jun-49 | 0 | 0 | 0 |
| 1-Jul-49 to 30-Jun-50 | 0 | 0 | 0 |
| 1-Jul-50 to 30-Jun-51 | 0 | 0 | 0 |
| 1-Jul-51 to 30-Jun-52 | 0 | 0 | 0 |
| 1-Jul-52 to 30-Jun-53 | 0 | 0 | 0 |
| 1-Jul-53 to 30-Jun-54 | 0 | 0 | 0 |
| 1-Jul-54 to 30-Jun-55 | 0 | 0 | 0 |