

# Copy to be retained by client

Taxation Estimate  
For the year ended 30 June 2023

Return Code: CORNSF  
Description: Cornwill Family Superannuation Fund

Tax File Number:  
Date prepared: 26/07/2023

	\$	\$
<b>Summary of Taxable Income</b>		
Business and Investment Income:	-	
Capital Gains Income	96,656.00	
No-TFN contributions	-	
Other Business income	52,627.00	
	<u>                    </u>	
		149,283.00
<b>Less Deductions</b>		105,161.00
		<u>                    </u>
<b>Taxable Income</b>		<u>44,122.00</u>
<b>Tax on Taxable Income</b>		
Additional Tax on No-TFN contributions \$0.00 @ 32% (includes 2% Medicare Levy)	-	
Other Business Income \$44122.00 @ 15.00%	6,618.30	
	<u>                    </u>	
<b>Gross Tax</b>		<u>6,618.30</u>
		<u>                    </u>
<b>SUBTOTAL T2</b>		6,618.30
		<u>                    </u>
<b>SUBTOTAL T3</b>		6,618.30
		<u>                    </u>
<b>TAX PAYABLE T5</b>		6,618.30
<b>Add:</b>		
Supervisory levy	259.00	
	<u>                    </u>	
		259.00
		<u>                    </u>
<b>TOTAL AMOUNT PAYABLE</b>		<u>6,877.30</u>
<b>2024 PAYG INSTALMENTS</b>		
Commissioner's Instalment Rate		11.00%

Please note that this is our estimate of your PAYG liability. Actual amounts payable will be determined by the Australian Taxation Office and may differ from this estimate.

DGZ CHARTERED ACCOUNTANTS

Taxation Estimate  
For the year ended 30 June 2023

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**PAYG INSTALMENT CALCULATION DETAILS**

**CALCULATION OF ADJUSTED TAXABLE INCOME for the year ending 30 June 2024**

	\$	\$
Taxable income as per return	44,122	
+ Tax losses deducted	65,325	
- Tax losses carried forward	-	
	<hr/>	
Adjusted Taxable Income		109,447
		<hr/>
Tax payable on 2023 adj. taxable income @ 15.00%		16,417.05
Less:		
Foreign income tax offset	-	
	<hr/>	
		-
		<hr/>
Adj. tax payable on adj. taxable income after rebates/offsets		16,417.05

**CALCULATION OF NOTIONAL TAX**

Adj. tax payable on adj. taxable income	16,417.05
Adj. tax payable on adj. withholding taxable income	-
	<hr/>
Notional Tax (NT)	16,417.05
	<hr/>

**CALCULATION OF BASE ASSESSMENT INSTALMENT INCOME 2024**

Total assessable income	149,283
	<hr/>
Base Assessment Instalment Inc. (BAII)	149,283
	<hr/>
Commissioner's Instalment Rate (NT/BAII)	11.00%

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Please note that this is our estimate of your PAYG liability. Actual amounts payable will be determined by the Australian Taxation Office and may differ from this estimate.

Taxation Estimate  
For the year ended 30 June 2023

Return Code: CORNSF  
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**CALCULATION OF GDP ADJUSTED NOTIONAL TAX for the year ending 30 June 2024**

	\$	\$
Taxable income per 2023 Return:	44,122	
Add: Losses deducted	65,325	
- Losses carried forward	-	
		<hr/>
Adjusted Taxable Income		109,447
Add: GDP uplift (ATI x 1.00)		-
		<hr/>
GDP adjusted Taxable Income		109,447
Tax payable on GDP adj. taxable income @ 15.00%		16,417.05
Less Refundable Credits:		
Foreign income tax offset x 1.00 GDP adj.	-	
	<hr/>	-
		<hr/>
Adj. tax payable on GDP adj. TI after rebates/offsets		16,417.05

**CALCULATION OF GDP ADJUSTED NOTIONAL TAX**

Adj. tax on GDP adj. taxable income	16,417.05
Adj. tax payable on adj. withholding taxable income	-
	<hr/>
GDP Adjusted Notional Tax (NT)	16,417.05
	<hr/>

**ESTIMATE OF 2023-2024 PAYG INSTALMENTS**

Instalments are calculated based on GDP-adjusted Notional tax payable of \$16,417.  
Subject to variation in income, amounts payable should be as follows:

	\$
28 October, 2023	4,104.00
28 February, 2024	4,104.00
28 April, 2024	4,104.00
28 July, 2024	4,105.00
	<hr/>
	16,417.00
	<hr/>

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Please note that this is our estimate of your PAYG liability. Actual amounts payable will be determined by the Australian Taxation Office and may differ from this estimate.

**PART A**

**Electronic lodgment declaration (Form P, T, F, SMSF or EX)**

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

Tax File Number  Year of return

Name of Partnership, Trust, Fund or Entity

Total Income/Loss

Total Deductions

Taxable Income/Loss

**Privacy**

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

Taxation law authorises the ATO to collect information and disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For information about privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

**The Australian Business Register**

The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this tax return to maintain the integrity of the register.

Please refer to the privacy statement on the Australian Business Register (ABR) website ([www.abr.gov.au](http://www.abr.gov.au)) for further information - it outlines our commitment to safeguarding your details.

**Electronic funds transfer - direct debit**

Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.

**Important:** Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

**Declaration:** I declare that:

- \* all the information I have provided to my registered tax agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- \* I authorise the agent to give this document to the Commissioner of Taxation.

Signature of Partner, Trustee or Director

Date

**PART B**

**ELECTRONIC FUNDS TRANSFER CONSENT**

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through an approved ATO electronic channel.

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

**Important:** Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

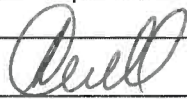

Not complete

Account name:

Cornwill Family Superannuation

I authorise the refund to be deposited directly to the specified account

Signature

Date

5.8.23


**PART D**

**Tax agent's certificate (shared facilities only)**

We, DGZ CHARTERED ACCOUNTANTS declare that:

- \* We have prepared this tax return in accordance with the information supplied by the partner, trustee, director or public officer
- \* We have received a declaration made by the entity that the information provided to us for the preparation of this tax return is true and correct, and
- \* We are authorised by the partner, trustee, director or public officer to lodge this tax return, including any applicable schedules.

Agent's Signature



Date



Agent's phone

07 41524677

Client's reference

CORNSF

Agent's Contact Name

SHARNEE CARROLL

Agent's reference number

61032002

Not complete

# Self-managed superannuation fund annual return 2023

## Section A: Fund Information

### 1 Your tax file number

The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the declaration.

### 2 Name of self-managed superannuation fund (SMSF)

### 4 Current postal address

Street



Suburb/State/P'code




### 5 Annual return status

Is this the first required return for a newly registered SMSF?

### 6 SMSF auditor

Auditor's name

Title

Family name

Given names

SMSF Auditor Number

Auditor's phone number

Postal address

Street



Suburb/State/P'code




Date audit was completed



Was Part A of the audit report qualified?



Was Part B of the audit report qualified?



### 7 Electronic funds transfer (EFT)

#### A Fund's financial institution account details

BSB no

Account no

Fund account name

I would like my tax refunds made to this account.

#### C Electronic service address alias

### 8 Status of SMSF

Sensitive (when completed)

Not complete

# Self-managed superannuation fund annual return 2023

Australian superannuation fund  
 Fund benefit structure  
 Does the fund trust deed allow acceptance  
 of the Government's Super Co-contributions and Low Income Super-Contribution?

A	Y
B	A
C	Y

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**9 Was the fund wound up during the income year?**

N

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**10 Exempt current pension income**

Did the fund pay retirement phase superannuation income  
 stream benefits to one or more members in the income year?

N

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**Sensitive** (when completed)

Not complete

**Section B: Income**

**11 Income**

Did you have a CGT event during the year?  
 Have you applied an exemption or rollover?

<b>G</b>	<input type="checkbox"/> Y
<b>M</b>	<input type="checkbox"/> N

Net capital gain  
 Gross rent and other leasing and hiring income  
 Gross interest

<b>A</b>	96656
<b>B</b>	23227
<b>C</b>	640
<b>R</b>	17260

**Calculation of assessable contributions**

Assessable employer contributions  
*plus* Assessable personal contributions  
*plus* No-TFN-quoted contributions

<b>R1</b>	14260
<b>R2</b>	3000
<b>R3</b>	0

Other income  
 GROSS INCOME

<b>S</b>	11500	<input type="checkbox"/> O
<b>W</b>	149283	
<b>V</b>	149283	

TOTAL ASSESSABLE INCOME

**Section C: Deductions and non-deductible expenses**

**12 Deductions and non-deductible expenses**

	Deductions	Non-deductible expenses
Decline in value of depreciating assets	<b>E1</b> 7496	<b>E2</b>
Insurance premiums - members	<b>F1</b> 2303	<b>F2</b>
SMSF auditor fee	<b>H1</b> 440	<b>H2</b>
Management and administration expenses	<b>J1</b> 4178	<b>J2</b>
Other amounts	<b>L1</b> 25419 <input type="checkbox"/> O	<b>L2</b>
Tax losses deducted	<b>M1</b> 65325	
<b>TOTAL DEDUCTIONS (A1 to M1)</b>	<b>N</b> 105161	
<b>TOTAL NON-DEDUCTIBLE EXPENSES (A2 to L2)</b>		<b>Y</b>
<b>TOTAL SMSF EXPENSES (N + Y)</b>	<b>Z</b> 105161	
<b>TOTAL INCOME OR LOSS</b> (Total assessable income less deductions)	<b>O</b> 44122 <input type="checkbox"/>	

Sensitive (when completed)

Not complete



**Section D: Income tax calculation statement**

**13 Income tax calculation statement**

		Taxable income	<b>A</b>	<input type="text" value="44122.00"/>	
		Tax on taxable income	<b>T1</b>	<input type="text" value="6618.30"/>	
		Tax on no-TFN-quoted contributions	<b>J</b>	<input type="text" value="0.00"/>	
Foreign inc. tax offsets	<b>C1</b>	<b>Gross tax</b>	<b>B</b>	<input type="text" value="6618.30"/>	
Rebates and tax offsets	<b>C2</b>		<b>C</b>	<input type="text" value="0.00"/>	
		Non-refundable non-c/f tax offsets (C1 + C2)			
		<b>SUBTOTAL 1</b>	<b>T2</b>	<input type="text" value="6618.30"/>	
ESVCLP tax offset	<b>D1</b>	Non-refundable c/f tax offsets (D1+D2+D3+D4)	<b>D</b>	<input type="text"/>	
ESVCLP tax offset c/f from previous year	<b>D2</b>		<b>T3</b>	<input type="text" value="6618.30"/>	
ESIC tax offset	<b>D3</b>				
ESIC tax offset c/f from previous year	<b>D4</b>				
Complying fund's franking credits tax offset	<b>E1</b>	Refundable tax offsets (E1 + E2 + E3 + E4)	<b>E</b>	<input type="text"/>	
No-TFN tax offset	<b>E2</b>				
NRAS tax offset	<b>E3</b>				
Exploration cr. tax offset	<b>E4</b>				
<i>Credit:</i>		TAX PAYABLE	<b>T5</b>	<input type="text" value="6618.30"/>	
Foreign res. w/holding (excl. capital gains)	<b>H2</b>	Section 102AAM int. charge	<b>G</b>	<input type="text"/>	
ABN/TFN not quoted	<b>H3</b>	Eligible credits (H2 + H3 + H5 + H6 + H8)	<b>H</b>	<input type="text"/>	
TFN w/held from closely held trusts	<b>H5</b>		Tax offset refunds	<b>I</b>	<input type="text" value="0.00"/>
Int. on no-TFN tax offset	<b>H6</b>	PAYG installments raised	<b>K</b>	<input type="text"/>	
Credit for foreign res. capital gains w/holding	<b>H8</b>		Supervisory levy	<b>L</b>	<input type="text" value="259.00"/>
			Supervisory levy adj. for wound up funds	<b>M</b>	<input type="text"/>
		Supervisory levy adj. for new funds	<b>N</b>	<input type="text"/>	
		<b>TOTAL AMOUNT DUE</b>	<b>S</b>	<input type="text" value="6877.30"/>	
		(T5 + G - H - I - K + L - M + N)			

**Section E: Losses**

**14 Losses information**

Losses carried forward to later income years

**U**

Sensitive (when completed)

Not complete

**Section F: Member information**

**MEMBER NUMBER: 1**

Title	<input type="text" value="Mr"/>	Account status	<input type="text" value="O"/>
First name	<input type="text" value="Graham"/>		
Other names	<input type="text" value="John"/>		
Surname	<input type="text" value="Cornwill"/>		
Suffix	<input type="text"/>		
Member's TFN	<input type="text"/>	Date of birth	<input type="text" value="01/09/1961"/>
See the Privacy note in the Declaration			

**OPENING ACCOUNT BALANCE**

**Contributions**

Employer contributions	<b>A</b>	<input type="text" value="7537.00"/>
Personal contributions	<b>B</b>	<input type="text" value="3000.00"/>
<b>TOTAL CONTRIBUTIONS</b>	<b>N</b>	<input type="text" value="10537.00"/>

(Sum of labels A to M)

**Other transactions**

Allocated earnings or losses	<b>O</b>	<input type="text" value="26610.00"/>	<input type="text"/>
Accumulation phase account balance	<b>S1</b>	<input type="text" value="413241.00"/>	
Retirement phase account bal. - Non CDBIS	<b>S2</b>	<input type="text" value="0.00"/>	
Retirement phase account balance - CDBIS	<b>S3</b>	<input type="text" value="0.00"/>	
TRIS Count		<input type="text" value="0"/>	

**CLOSING ACCOUNT BALANCE** **S**   
 Accumulation phase value **X1**

**MEMBER NUMBER: 2**

Title	<input type="text" value="Mrs"/>	Account status	<input type="text" value="O"/>
First name	<input type="text" value="Karen"/>		
Other names	<input type="text" value="Lesley"/>		
Surname	<input type="text" value="Cornwill"/>		
Suffix	<input type="text"/>		
Member's TFN	<input type="text"/>	Date of birth	<input type="text" value="01/11/1966"/>
See the Privacy note in the Declaration			

**OPENING ACCOUNT BALANCE**

**Contributions**

Employer contributions	<b>A</b>	<input type="text" value="6723.00"/>
<b>TOTAL CONTRIBUTIONS</b>	<b>N</b>	<input type="text" value="6723.00"/>

(Sum of labels A to M)

**Other transactions**

Allocated earnings or losses	<b>O</b>	<input type="text" value="6127.00"/>	<input type="text"/>
Accumulation phase account balance	<b>S1</b>	<input type="text" value="134121.00"/>	
Retirement phase account bal. - Non CDBIS	<b>S2</b>	<input type="text" value="0.00"/>	
Retirement phase account balance - CDBIS	<b>S3</b>	<input type="text" value="0.00"/>	
TRIS Count		<input type="text" value="0"/>	

**CLOSING ACCOUNT BALANCE** **S**   
 Accumulation phase value **X1**

Sensitive (when completed)

Not complete

**Section H: Assets and liabilities**

**15 ASSETS**

15b Australian direct investments

**Limited Recourse Borrowing Arrangements**

Australian residential real property	<b>J1</b> <input type="text"/>	}	Cash and term deposits	<b>E</b> <input type="text"/>	133950
Australian non-residential real property	<b>J2</b> <input type="text"/>		Debt securities	<b>F</b> <input type="text"/>	
Overseas real property	<b>J3</b> <input type="text"/>		Loans	<b>G</b> <input type="text"/>	
Australian shares	<b>J4</b> <input type="text"/>		Listed shares	<b>H</b> <input type="text"/>	
Overseas shares	<b>J5</b> <input type="text"/>		Unlisted shares	<b>I</b> <input type="text"/>	
Other	<b>J6</b> <input type="text"/>		Limited recourse borrowing arrangements (J1 to J6)	<b>J</b> <input type="text"/>	
Property count	<b>J7</b> <input type="text"/>		Non-residential real property	<b>K</b> <input type="text"/>	
		Residential real property	<b>L</b> <input type="text"/>	440000	
		Collectables and personal use assets	<b>M</b> <input type="text"/>		
		Other assets	<b>O</b> <input type="text"/>		

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS**  
(sum of labels A to T)

**U**  573950

15e In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?

**A**  **N**

**16 Liabilities**

Borrowings for limited recourse borrowing arrangements	<b>V1</b> <input type="text"/>	}	Borrowings	<b>V</b> <input type="text"/>	
Permissible temporary borrowings	<b>V2</b> <input type="text"/>		Total member closing account balances	<b>W</b> <input type="text"/>	547362
Other borrowings	<b>V3</b> <input type="text"/>		Reserve accounts	<b>X</b> <input type="text"/>	
			Other liabilities	<b>Y</b> <input type="text"/>	26588
		<b>TOTAL LIABILITIES</b>	<b>Z</b> <input type="text"/>	573950	

Sensitive (when completed)

Not complete

**Section K: Declarations****Important**

Before making this declaration check to ensure all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

**Privacy**

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However, if you do not provide the TFN the processing of this form may be delayed. Taxation law authorises the ATO to collect information and disclose it to other government agencies. For more information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

**TRUSTEE'S OR DIRECTOR'S DECLARATION:**

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

Authorised trustee's,  
director's or public  
officer's signature

Date

**Preferred trustee, director or public officer's contact details:**

Title  
Family name and suffix  
Given and other names

Mrs

Cornwill

Karen Lesley

Phone number

07 41524677

**Time taken to prepare and complete this tax return (hours)**
 
**TAX AGENT'S DECLARATION:**

We declare that the Self-managed superannuation fund annual return 2023 has been prepared in accordance with information provided by the trustees, that the trustees have given us a declaration stating that the information provided to us is true and correct, and that the trustees have authorised us to lodge this annual return.

Tax agent's signature

Date

**Tax agent's contact details**

Title  
Family name and suffix  
Given and other names  
Tax agent's practice

Mrs

CARROLL

SHARNEE

DGZ CHARTERED ACCOUNTANTS

Tax agent's phone

07 41524677

Reference number

CORNSF

Tax agent number

61032002

**NOTE: THIS PRINT-OUT IS NOT TO BE LODGED WITH THE ATO.**

Sensitive (when completed)

Not complete

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**1. Current year capital gains and capital losses**

Real estate situated in Australia  
**Total current year capital gains**

	Capital gain	Capital loss
<b>E</b>	144984	<input type="text"/>
<b>J</b>	<b>144984</b>	

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**4. CGT discount**

Total CGT discount applied **A**

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**6. Net capital gain**

Net capital gain **A**

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**NOTE: THIS PRINT-OUT IS NOT TO BE LODGED WITH THE ATO.**

**Sensitive** (when completed)

Not complete

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**Part A** - Losses carried forward to the 2023-2024 income year -excludes film losses

**1 Tax losses carried forward to later income years**

Year of loss

Total

**U**

Transfer the amount at label U to the corresponding label on your tax return

**Part F** - Tax losses reconciliation statement

Balance of tax losses brought forward from the  
prior income years

**A**

**SUBTRACT** Tax losses deducted

**H**

Total Tax losses carried forward to later income years

**J**

Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return

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**NOTE: THIS PRINT-OUT IS NOT TO BE LODGED WITH THE ATO.**

**Sensitive** (when completed)

Not complete

**Other Income**

Code	Description	Amount
O	Insurance Proceeds	11500
<b>Total</b>		<b>11500</b>

**Other deductions**

Code	Description	Deduct. Amt	Code	Non-dedn. Am
O	Rental Expenses	25419		
<b>Total</b>		<b>25419</b>		

**Total allowable prior year losses**

**Losses to carry forward that cannot be applied in the current year**

Current year loss	<input type="text"/>
Less: Net exempt income for 2022-2023	<input type="text"/>
Current year losses remaining after offsetting foreign exempt income	<input type="text"/>
<b>Total</b>	<input type="text"/>

**Prior year losses carried forward (by year)**

2018/2019	<input type="text" value="2551"/>
2017/2018 and earlier years	<input type="text" value="62774"/>
<b>Total</b>	<input type="text" value="65325"/>

**Summary**

Total prior year loss available to offset 2022-2023 Net Income	<input type="text" value="65325"/>
Net Income or Loss per return	<input type="text" value="109447"/>
Prior year losses applied to current year income (Losses applied cannot exceed Net Income)	<input type="text" value="65325"/>
<b>Total losses to carry forward at the end of the year</b>	<input type="text" value="0"/>

**Sensitive** (when completed)

Not complete

Item: 1 Katsura Retreat

Category: R Real estate  
Method: DS Discount

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Katsura Retreat	340464	19/12/2012	485448	05/10/2022	N/A	340464
Total:	340464		485448			340464

Capital Gain/Loss

Capital Gain 144984

Adjusted Discount Percentage 33.33% 48328

Reduced Discount Capital Gain 96656

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Item Description	Acquired	Disposed	Consideration Received	Cost Base Amount	Type	Gain/Loss
<b>Other Assets</b>						
<b>A. SUMMARY</b>						
<b>2. Discount Capital Gains</b>						
Real estate situated in Australia - Category R						
1 Katsura Retreat	19/12/2012	05/10/2022	485448	340464	DS	144984
						<u>144984</u>
						<u>-48328</u>
						<u>96656</u>

Key to Cost Base Type:

- C = Cost base (asset owned less than 12 months)
- R = Reduced cost base (loss)
- I = Indexed cost base (per CPI)
- D = Deemed threshold
- DS = Discount Method

Item Description	Acquired	Disposed	Consideration Received	Cost Base Amount	Type	Gain/Loss
------------------	----------	----------	------------------------	------------------	------	-----------

B. APPLICATION OF CAPITAL LOSSES				
Description	Capital Gain	Current Year Loss Applied	Prior Year/ T'ferred In Loss Applied	Residual Cap Gain
3,4a,4b Capital Losses				
1. Frozen/Other Capital Gains		0	0	0
2. Nominal Pre-discount Gains	144984	0	0	144984
6. Net Collectable Frozen/Other		0	0	0
7. Net Collectable Pre-disc Gains		0	0	0
8. Personal Use Frozen/Other		0	0	0
9. Personal Use Pre-discount Gains		0	0	0
Total Remaining Capital Losses		0	0	

C. NET CAPITAL GAIN/LOSS CALCULATION				
<b>Other Assets</b>				
Frozen/Other Capital Gains				0
Nominal Pre-discount Gains				144984
Less discount	33.33%			-48328
50% Active Asset Frozen/Other Gains				0
Less discount	50.00%			0
50% Active Asset Discount Cap Gains				0
Less discount	66.66%			0
				96656
Less Roll-over exemption				
Less Retirement exemption				
				0
			Other Assets Total	96656
<b>Collectables</b>				
Frozen/Other Capital Gains				0
Nominal Pre-discount Gains				0
Less discount	33.33%			0
<b>Personal Use Assets</b>				
Frozen/Other Capital Gains				0
Nominal Pre-discount Gains				0
Less discount	33.33%			0
			<b>Total Net Capital Gain</b>	<b>96656</b>

**TOTAL NET CAPITAL GAIN SUMMARY**

Other Assets	96656
Personal Use Assets	
<b>Total Net Capital Gains</b>	<b>96656</b>

Please note that due to the method of calculation, the summary report may be subject to rounding errors.