

# **WRC QUANTITY SURVEYING**

Will R. Callaghan

Quantity Surveyor A.A.I.Q.S.

Tax Agent No. 24 628 507

- ) Tax Depreciation Schedules
- ) Insurance Replacement Valuations
- ) Sinking Fund Forecasts
- ) Progress Payment Reporting

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12 May 2016

Bryce Super Pty Ltd  
atf: GR Superannuation Fund  
51 Moore St.  
BURPENGARY  
Qld. 4505

Dear Sir/Madam,

## **TAX DEPRECIATION SCHEDULES**

**Investment Home  
46 Tattlers St. MANGO HILL**

Please find enclosed Building Allowance and Tax depreciation schedules as requested for the above property.

The Building Allowance has been calculated using the original 2014 construction cost reduced by the depreciable items of plant and articles. Plant and articles attract depreciation at a higher rate and have been handled separately.

Stamp duty, legal fees and conveyancing costs paid upon purchase of this property have been **excluded** from these calculations.

Depreciation on plant and articles has been calculated on the effective life of each asset and scheduled by both the 'Diminishing Value Method' and the 'Prime Cost Method' for your information, when choosing which method suits your particular taxation circumstances.

**The values shown against items of plant and articles as inspected on site are the estimated market values at 5 November 2014 when the items were available for use by yourself for income producing purposes.**

Low value items of plant acquired after 30 June 2000 and with a value of less than \$1000 have been pooled in a 'Low Value Pool' and depreciated by diminishing value method in accordance with the applicable A.T.O. taxation ruling.

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## **Calculating the First Year Building Allowance**

The **'Building Allowance'** has been calculated and scheduled to provide a twenty (20) year forecast. The amount claimable in the first year will be proportional to the length of time that you have made this property available for income producing purposes during the financial year that you are claiming the allowance for. This first year proportion has been calculated and included on the **'Tax Depreciation Summary'**.


## **Calculating the First Year Depreciation**

The **Low Value Pool** twenty (20) year forecast schedule provides a depreciation amount for pooled items which is applicable in full for the **first year** or **part thereof** and included on the **'Tax Depreciation Summary'**.

For non-pooled items the **Diminishing Value Method** schedule and the alternate **Prime Cost Method** schedule have been calculated and scheduled to provide a twenty (20) year forecast. The amount claimable in the first year from the Method chosen will be proportional to the length of time that you have made this property available for income producing purposes during the financial year that you are claiming the deduction for. The first year proportion for the preferred **Diminishing Value** method has been calculated and included in the **'Tax Depreciation Summary'**.

I trust that the above information is satisfactory but should you require additional information please do not hesitate to contact me.

Yours faithfully



**W.R. Callaghan**

William Callaghan  
Tax Agent No. 24 628 507

## TAX DEPRECIATION SUMMARY REPORT Using Diminishing Value Method

**DEPRECIABLE ASSETS**

**12 May 2016**

**Investment Home  
46 Tattler St. MANGO HILL**

This property was first available for rent on: 5 November 2014

The actual amounts claimable for the first part year & the following nineteen years have been

Calculated below for your convenience

### ACTUAL AMOUNTS CLAIMABLE

	1st Year (Part)	2nd Year	3rd Year	4th Year	5th Year	6th Year	7th Year	8th Year	9th Year	10th Year	Residual
	2014-	2015-	2016-	2017-	2018-	2019-	2020-	2021-	2022-	2023-	
Financial Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
	238/365										
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Building Allowance	4,647.52	7,127.50	7,127.50	7,127.50	7,127.50	7,127.50	7,127.50	7,127.50	7,127.50	7,127.50	
Depreciables by Diminishing Value	3,412.18	4,146.67	2,883.09	1,812.24	1,343.35	1,010.82	770.33	593.28	460.83	24.83	
Depreciables for Low Value Pool Assets (first year or part thereof)	7,117.00	2,683.31	2,039.22	2,017.44	1,260.90	788.06	492.54	307.84	192.40	749.41	
<b>Total Claimable</b>	15,176.7	13,957.5	12,049.8	10,957.2	9,731.75	8,926.38	8,390.37	8,028.61	7,780.72	7,901.74	

**First Year Claim**      15,177

	11th Year	12th Year	13th Year	14th Year	15th Year	16th Year	17th Year	18th Year	19th Year	20th Year	Residual
	2024-	2025-	2026-	2027-	2028-	2029-	2030-	2031-	2032-	2033-	
Financial Year	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Building Allowance	7,127.50	7,127.50	7,127.50	7,127.50	7,127.50	7,127.50	7,127.50	7,127.50	7,127.50	7,127.50	
Depreciables by Diminishing Value	14.90	8.94	5.36	3.22	1.93	1.16	0.70	0.42	0.25	0.15	0
Depreciables for Low Value Pool Assets (first year or part thereof)	468.38	292.74	182.96	114.35	71.47	44.67	27.92	17.45	10.91	6.82	11.36
<b>Total Claimable</b>	7,610.78	7,429.18	7,315.83	7,245.07	7,200.90	7,173.33	7,156.11	7,145.37	7,138.66	7,134.47	

## TAX DEPRECIATION SUMMARY REPORT

Using Prime Cost Method

**DEPRECIABLE ASSETS**

**12 May 2016**

**Investment Home  
46 Tattler St. MANGO HILL**

This property was first available for rent on: 5 November 2014

The actual amounts claimable for the first part year & the following nineteen years have been

Calculated below for your convenience

### ACTUAL AMOUNTS CLAIMABLE

	1st Year (Part)	2nd Year	3rd Year	4th Year	5th Year	6th Year	7th Year	8th Year	9th Year	10th Year	Residual
	2014-	2015-	2016-	2017-	2018-	2019-	2020-	2021-	2022-	2023-	
Financial Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
	238/365										
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Building Allowance	4,647.52	7,127.50	7,127.50	7,127.50	7,127.50	7,127.50	7,127.50	7,127.50	7,127.50	7,127.50	
Depreciables by Prime Cost	1,706.09	2,616.48	2,524.85	2,524.85	2,416.56	1,497.95	1,150.00	1,150.00	1,150.00	-	
Depreciables for Low Value Pool Assets (first year or part thereof)	7,117.00	2,315.63	1,803.00	1,126.87	1,043.49	1,387.16	866.98	541.86	338.66	792.97	
<b>Total Claimable</b>	13,470.6	12,059.6	11,455.3	10,779.2	10,587.6	10,012.6	9,144.48	8,819.36	8,616.16	7,920.47	

**First Year Claim**                      13,471

	11th Year	12th Year	13th Year	14th Year	15th Year	16th Year	17th Year	18th Year	19th Year	20th Year	Residual
	2024-	2025-	2026-	2027-	2028-	2029-	2030-	2031-	2032-	2033-	
Financial Year	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Building Allowance	7,127.50	7,127.50	7,127.50	7,127.50	7,127.50	7,127.50	7,127.50	7,127.50	7,127.50	7,127.50	-
Depreciables by Prime Cost	-	-	-	-	-	-	-	-	-	-	
Depreciables for Low Value Pool Assets (first year or part thereof)	495.60	309.75	193.60	121.00	75.62	47.26	29.54	18.46	11.54	7.21	12.02
<b>Total Claimable</b>	7,623.10	7,437.25	7,321.10	7,248.50	7,203.12	7,174.76	7,157.04	7,145.96	7,139.04	7,134.71	



12 May 2016

**CALCULATION SHEET**  
**Diminishing Value Method (items over \$1,000)**  
**Investment Home**  
**46 Tattler St. MANGO HILL**

Item	Est. Market Value	Rate (%)	238/365		2nd Yr	Resid.	3rd Yr	Resid.	4th Yr	Resid.	5th Yr	Resid.	6th Yr	Resid.	7th Yr	Resid.	8th Yr	Resid.	9th Yr	Resid.	10th Yr	Resid.
			1st Yr	Resid.																		
<b>Financial Year</b>			<b>2014-2015</b>		<b>2015-2016</b>		<b>2016-2017</b>		<b>2017-2018</b>		<b>2018-2019</b>		<b>2019-2020</b>		<b>2020-2021</b>		<b>2021-2022</b>		<b>2022-2023</b>		<b>2023-2024</b>	
Carpet	6,000	20	782.5	5217.5	1043.5	4174.0	834.8	3339.2	667.8	2671.4	534.3	2137.1	427.4	1709.7	341.9	1367.7	273.5	1094.2	218.8	875.4	T/F to LVP	
Security System	5,000	40	1304.1	3695.9	1478.4	2217.5	887.0	1330.5	532.2	798.3	319.3	479.0	191.6	287.4	115.0	172.4	69.0	103.5	41.4	62.1	24.8	37.2
Oven	1,600	16.66	173.8	1426.2	237.6	1188.6	198.0	990.6	T/F to LVP													
Cooktop	1,100	16.66	119.5	980.5	T/F to LVP																	
Rangehood	1,300	16.66	141.2	1158.8	193.1	965.7	T/F to LVP															
Air Conditioning (split)	5,500	20	717.3	4782.7	956.5	3826.2	765.2	3061.0	612.2	2448.8	489.8	1959.0	391.8	1567.2	313.4	1253.8	250.8	1003.0	200.6	802.4	T/F to LVP	
H.W.S. Install (excl pipes)	1,600	16.66	173.8	1426.2	237.6	1188.6	198.0	990.6	T/F to LVP													
	<b>22,100</b>		<b>3412.2</b>		<b>4146.7</b>		<b>2883.1</b>		<b>1812.2</b>		<b>1343.4</b>		<b>1010.8</b>		<b>770.3</b>		<b>593.3</b>		<b>460.8</b>		<b>24.8</b>	37.2

**CALCULATION SHEET**

(Continued)

**Diminishing Value Method (items over \$1,000)**  
**Investment Home**  
**46 Tattler St. MANGO HILL**

Item	Residual Balance	Rate (%)	11th Yr		12th Yr		13th Yr		14th Yr		15th Yr		16th Yr		17th Yr		18th Yr		19th Yr		20th Yr	
			11th Yr	Resid.	12th Yr	Resid.	13th Yr	Resid.	14th Yr	Resid.	15th Yr	Resid.	16th Yr	Resid.	17th Yr	Resid.	18th Yr	Resid.	19th Yr	Resid.	20th Yr	Resid.
Carried Forward																						
<b>Financial Year</b>			<b>2024-2025</b>		<b>2025-2026</b>		<b>2026-2027</b>		<b>2027-2028</b>		<b>2028-2029</b>		<b>2029-2030</b>		<b>2030-2031</b>		<b>2031-2032</b>		<b>2032-2033</b>		<b>2033-2034</b>	
Carpet	0.00	20																				
Security System	37.25	40	14.9	22.3	8.9	13.4	5.4	8.0	3.2	4.8	1.9	2.9	1.2	1.7	0.7	1.0	0.4	0.6	0.3	0.4	0.2	0.2
Oven	0.00	16.66																				
Cooktop	0.00	16.66																				
Rangehood	0.00	16.66																				
Air Conditioning (split)	0.00	20																				
	<b>37.25</b>		<b>14.90</b>		<b>8.94</b>		<b>5.36</b>		<b>3.22</b>		<b>1.93</b>		<b>1.16</b>		<b>0.70</b>		<b>0.42</b>		<b>0.25</b>		<b>0.15</b>	0.23

12 May 2016

**CALCULATION SHEET**  
**Prime Cost Method (items over \$1,000)**  
**Investment Home**  
**46 Tattler St. MANGO HILL**

Item	Est. Market Value	Rate (%)	238/365 1st Yr	Resid.	2nd Yr	Resid.	3rd Yr	Resid.	4th Yr	Resid.	5th Yr	Resid.	6th Yr	Resid.	7th Yr	Resid.	8th Yr	Resid.	9th Yr	Resid.	10th Yr	Resid.
<b>Financial Year</b>			<b>2014-2015</b>		<b>2015-2016</b>		<b>2016-2017</b>		<b>2017-2018</b>		<b>2018-2019</b>		<b>2019-2020</b>		<b>2020-2021</b>		<b>2021-2022</b>		<b>2022-2023</b>		<b>2023-2024</b>	
Carpet	6,000	10	391.2	5608.8	600.0	5008.8	600.0	4408.8	600.0	3808.8	600.0	3208.8	600.0	2608.8	600.0	2008.8	600.0	1408.8	600.0	808.8	T/F to LVP	
Security System	5,000	20	652.1	4347.9	1000.0	3347.9	1000.0	2347.9	1000.0	1347.9	1000.0	347.9	347.9	0.0								
Oven	1,600	8.33	86.9	1513.1	133.3	1379.8	133.3	1246.5	133.3	1113.3	133.3	980.0	T/F to LVP									
Cooktop	1,100	8.33	59.7	1040.3	91.6	948.6	T/F to LVP															
Rangehood	1,300	8.33	70.6	1229.4	108.3	1121.1	108.3	1012.8	108.3	904.5	T/F to LVP											
Air Conditioning (split)	5,500	10	358.6	5141.4	550.0	4591.4	550.0	4041.4	550.0	3491.4	550.0	2941.4	550.0	2391.4	550.0	1841.4	550.0	1291.4	550.0	741.4	T/F to LVP	
H.W.S. Install (excl pipes)	1,600	8.33	86.9	1513.1	133.3	1379.8	133.3	1246.5	133.3	1113.3	133.3	980.0	T/F to LVP									
	<b>22,100</b>		<b>1706.1</b>		<b>2616.5</b>		<b>2524.9</b>		<b>2524.9</b>		<b>2416.6</b>		<b>1497.9</b>		<b>1150.0</b>		<b>1150.0</b>		<b>1150.0</b>		<b>0.0</b>	0.0

**CALCULATION SHEET**

(Continued)

**Prime Cost Method (items over \$1,000)**  
**Investment Home**  
**46 Tattler St. MANGO HILL**

Item	Residual Balance	Rate (%)	11th Yr	Resid.	12th Yr	Resid.	13th Yr	Resid.	14th Yr	Resid.	15th Yr	Resid.	16th Yr	Resid.	T/F to LVP 17th Yr	Resid.	18th Yr	Resid.	19th Yr	Resid.	20th Yr	Resid.
Carried Forward																						
<b>Financial Year</b>			<b>2024-2025</b>		<b>2025-2026</b>		<b>2026-2027</b>		<b>2027-2028</b>		<b>2028-2029</b>		<b>2029-2030</b>		<b>2030-2031</b>		<b>2031-2032</b>		<b>2032-2033</b>		<b>2033-2034</b>	
Carpet	0.0	10																				
Security System	0.0	20																				
Oven	0.0	8.33																				
Cooktop	0.0	8.33																				
Rangehood	0.0	8.33																				
Air Conditioning (split)	0.0	10																				
H.W.S. Install (excl pipes)	0.0	8.33																				
	<b>0.0</b>		<b>0.0</b>		<b>0.0</b>		<b>0.0</b>		<b>0.0</b>		<b>0.0</b>		<b>0.0</b>		<b>0.0</b>		<b>0</b>		<b>0</b>		<b>0</b>	0

**CALCULATION SHEET**  
**Using Prime Cost Value Method**  
**Low Value Pool (items less than \$1,000)**  
**Investment Home**  
**46 Tattler St. MANGO HILL**

Item	Est. Market Value	1st. Yr.	Resid.	2nd. Yr.	Resid.	3rd. Yr.	Resid.	4th. Yr.	Resid.	5th. Yr.	Resid.	6th Yr	Resid.	7th Yr	Resid.	8th Yr	Resid.	9th Yr	Resid.	10th Yr	Resid.	
		2014-2015		2015-2016		2016-2017		2017-2018		2018-2019		2019-2020		2020-2021		2021-2022		2022-2023		2023-2024		
Claim for first year or part thereof calculated @ 18.75% - Each year thereafter calculated @ 37.5%																						
Demountable Robes/Doors	2700	506.3	2193.8	822.7	1371.1	514.2	856.9	321.4	535.6	200.8	334.7	125.5	209.2	78.5	130.8	49.0	81.7	30.6	51.1	19.2	31.9	
Light Shades type A	1950	365.6	1584.4	594.1	990.2	371.3	618.9	232.1	386.8	145.1	241.8	90.7	151.1	56.7	94.4	35.4	59.0	22.1	36.9	13.8	23.1	
Ceiling Fans type A	1200	225.0	975.0	365.6	609.4	228.5	380.9	142.8	238.0	89.3	148.8	55.8	93.0	34.9	58.1	21.8	36.3	13.6	22.7	8.5	14.2	
Dish Washer	950	178.1	771.9	289.5	482.4	180.9	301.5	113.1	188.4	70.7	117.8	44.2	73.6	27.6	46.0	17.3	28.8	10.8	18.0	6.7	11.2	
Garage Door Motor	800	150.0	650.0	243.8	406.3	152.3	253.9	95.2	158.7	59.5	99.2	37.2	62.0	23.2	38.7	14.5	24.2	9.1	15.1	5.7	9.5	
<b>Items transferred from DV or PC Method once WDV &lt;\$1,000</b>																						
Carpet																				808.8	303.3	505.5
Security System	n/a																					
Oven											980.0	367.5	612.5	229.7	382.8	143.6	239.3	89.7	149.5	56.1	93.5	
Cooktop				948.6	355.7	592.9	222.3	370.6	139.0	231.6	86.8	144.7	54.3	90.5	33.9	56.5	21.2	35.3	13.3	22.1		
Rangehood								904.5	339.2	565.3	212.0	353.3	132.5	220.8	82.8	138.0	51.8	86.3	32.3	53.9		
Air Conditioning (split)																			741.4	278.0	463.4	
H.W.S. Install (excl pipes)										980.0	367.5	612.5	229.7	382.8	143.6	239.3	89.7	149.5	56.1	93.5		
<b>Items &lt;\$300 claimable @ 100%</b>																						
Blinds/Venetians/Curtains	2352	2352.0	0.0																			
Light Shades type B	940	940.0	0.0																			
Ceiling Fans type B	200	200.0	0.0																			
Exhaust Fans	900	900.0	0.0																			
Smoke Detectors	900	900.0	0.0																			
Remote Controllers	400	400.0	0.0																			
<b>Total</b>	<b>13,292</b>	<b>7117</b>		<b>2315.6</b>		<b>1803.0</b>		<b>1126.9</b>		<b>1043.5</b>		<b>1387.2</b>		<b>867.0</b>		<b>541.9</b>		<b>338.7</b>		<b>793.0</b>	<b>1321.6</b>	



**CALCULATION SHEET**

(Continued)

**Using Prime Cost Value Method**

**Low Value Pool (items less than \$1,000)**

**Investment Home**

**46 Tattler St. MANGO HILL**

Item	Residual Carried Forward	11th. Yr.	Resid.	12th. Yr.	Resid.	13th. Yr.	Resid.	14th. Yr.	Resid.	15th. Yr.	Resid.	16th Yr	Resid.	17th Yr	Resid.	18th Yr	Resid.	19th Yr	Resid.	20th Yr	Resid.
Financial Year	2024-2025		2025-2026		2026-2027		2027-2028		2028-2029		2029-2030		2030-2031		2031-2032		2032-2033		2033-2034		
Demountable Robes/Doors	31.9	12.0	20.0	7.5	12.5	4.7	7.8	2.9	4.9	1.8	3.0	1.1	1.9	0.7	1.2	0.4	0.7	0.3	0.5	0.2	0.3
Light Shades type A	23.1	8.6	14.4	5.4	9.0	3.4	5.6	2.1	3.5	1.3	2.2	0.8	1.4	0.5	0.9	0.3	0.5	0.2	0.3	0.1	0.2
Ceiling Fans type A	14.2	5.3	8.9	3.3	5.5	2.1	3.5	1.3	2.2	0.8	1.4	0.5	0.8	0.3	0.5	0.2	0.3	0.1	0.2	0.1	0.1
Dish Washer	11.2	4.2	7.0	2.6	4.4	1.6	2.7	1.0	1.7	0.6	1.1	0.4	0.7	0.3	0.4	0.2	0.3	0.1	0.2	0.1	0.1
Garage Door Motor	9.5	3.5	5.9	2.2	3.7	1.4	2.3	0.9	1.4	0.5	0.9	0.3	0.6	0.2	0.4	0.1	0.2	0.1	0.1	0.1	0.1
<b>Items transferred from DV or PC Method once WDV &lt;\$1,000</b>																					
Carpet	505.5	189.6	315.9	118.5	197.5	74.0	123.4	46.3	77.1	28.9	48.2	18.1	30.1	11.3	18.8	7.1	11.8	4.4	7.4	2.8	4.6
Security System																					
Oven	93.5	35.0	58.4	21.9	36.5	13.7	22.8	8.6	14.3	5.3	8.9	3.3	5.6	2.1	3.5	1.3	2.2	0.8	1.4	0.5	0.8
Cooktop	22.1	8.3	13.8	5.2	8.6	3.2	5.4	2.0	3.4	1.3	2.1	0.8	1.3	0.5	0.8	0.3	0.5	0.2	0.3	0.1	0.2
Rangehood	53.9	20.2	33.7	12.6	21.1	7.9	13.2	4.9	8.2	3.1	5.1	1.9	3.2	1.2	2.0	0.8	1.3	0.5	0.8	0.3	0.5
Air Conditioning (split)	463.4	173.8	289.6	108.6	181.0	67.9	113.1	42.4	70.7	26.5	44.2	16.6	27.6	10.4	17.3	6.5	10.8	4.0	6.7	2.5	4.2
H.W.S. Install (excl pipes)	93.5	35.0	58.4	21.9	36.5	13.7	22.8	8.6	14.3	5.3	8.9	3.3	5.6	2.1	3.5	1.3	2.2	0.8	1.4	0.5	0.8
<b>Total</b>	<b>1321.6</b>	<b>495.60</b>		<b>309.75</b>		<b>193.60</b>		<b>121.00</b>		<b>75.62</b>		<b>47.26</b>		<b>29.54</b>		<b>18.46</b>		<b>11.54</b>		<b>7.21</b>	<b>12.02</b>

**CALCULATION SHEET**  
Using Diminishing Value Method  
**Low Value Pool (items less than \$1,000)**  
Investment Home  
**46 Tattler St. MANGO HILL**

Item	Est. Market Value	1st. Yr.		2nd. Yr.		3rd. Yr.		4th. Yr.		5th. Yr.		6th Yr		7th Yr		8th Yr		9th Yr		10th Yr	
		1st. Yr.	Resid.	2nd. Yr.	Resid.	3rd. Yr.	Resid.	4th. Yr.	Resid.	5th. Yr.	Resid.	6th Yr	Resid.	7th Yr	Resid.	8th Yr	Resid.	9th Yr	Resid.	10th Yr	Resid.
<b>Financial Year</b>		<b>2014-2015</b>		<b>2015-2016</b>		<b>2016-2017</b>		<b>2017-2018</b>		<b>2018-2019</b>		<b>2019-2020</b>		<b>2020-2021</b>		<b>2021-2022</b>		<b>2022-2023</b>		<b>2023-2024</b>	
Claim for first year or part thereof calculated @ 18.75% - Each year thereafter calculated @ 37.5%																					
Demountable Robes/Doors	2700	506.3	2193.8	822.7	1371.1	514.2	856.9	321.4	535.6	200.8	334.7	125.5	209.2	78.5	130.8	49.0	81.7	30.6	51.1	19.2	31.9
Light Shades type A	1950	365.6	1584.4	594.1	990.2	371.3	618.9	232.1	386.8	145.1	241.8	90.7	151.1	56.7	94.4	35.4	59.0	22.1	36.9	13.8	23.1
Ceiling Fans type A	1200	225.0	975.0	365.6	609.4	228.5	380.9	142.8	238.0	89.3	148.8	55.8	93.0	34.9	58.1	21.8	36.3	13.6	22.7	8.5	14.2
Dish Washer	950	178.1	771.9	289.5	482.4	180.9	301.5	113.1	188.4	70.7	117.8	44.2	73.6	27.6	46.0	17.3	28.8	10.8	18.0	6.7	11.2
Garage Door Motor	800	150.0	650.0	243.8	406.3	152.3	253.9	95.2	158.7	59.5	99.2	37.2	62.0	23.2	38.7	14.5	24.2	9.1	15.1	5.7	9.5
<b>Items transferred from DV or PC Method once WDV &lt;\$1,000</b>																					
Carpet																			875.4	328.3	547.1
Security System	n/a																				
Oven							990.6	371.5	619.1	232.2	386.9	145.1	241.8	90.7	151.1	56.7	94.5	35.4	59.0	22.1	36.9
Cooktop		980.5	367.7	612.8	229.8	383.0	143.6	239.4	89.8	149.6	56.1	93.5	35.1	58.4	21.9	36.5	13.7	22.8	8.6	14.3	
Rangehood				965.7	362.1	603.6	226.3	377.2	141.5	235.8	88.4	147.4	55.3	92.1	34.5	57.6	21.6	36.0	13.5	22.5	
Air Conditioning (split)																		802.4	300.9	501.5	
H.W.S. Install (excl pipes)							990.6	371.5	619.1	232.2	386.9	145.1	241.8	90.7	151.1	56.7	94.5	35.4	59.0	22.1	36.9
<b>Items &lt;\$300 claimable @ 100%</b>																					
Blinds/Venetians/Curtains	2352	2352.0	0.0																		
Light Shades type B	940	940.0	0.0																		
Ceiling Fans type B	200	200.0	0.0																		
Exhaust Fans	900	900.0	0.0																		
Smoke Detectors	900	900.0	0.0																		
Remote Controllers	400	400.0	0.0																		
<b>Total</b>	<b>13,292</b>	<b>7117</b>		<b>2683.3</b>		<b>2039.2</b>		<b>2017.4</b>		<b>1260.9</b>		<b>788.1</b>		<b>492.5</b>		<b>307.8</b>		<b>192.40</b>		<b>749.41</b>	<b>1249.0</b>

**CALCULATION SHEET**  
(Continued)  
Using Diminishing Value Method  
**Low Value Pool (items less than \$1,000)**  
Investment Home  
**46 Tattler St. MANGO HILL**

Item	Residual Carried Forward	11th. Yr.		12th. Yr.		13th. Yr.		14th. Yr.		15th. Yr.		16th Yr		17th Yr		18th Yr		19th Yr		20th Yr	
		Resid.		Resid.		Resid.		Resid.		Resid.		Resid.		Resid.		Resid.		Resid.		Resid.	
Financial Year		2024-2025		2025-2026		2026-2027		2027-2028		2028-2029		2029-2030		2030-2031		2031-2032		2032-2033		2033-2034	
Demountable Robes/Doors	31.9	12.0	20.0	7.5	12.5	4.7	7.8	2.9	4.9	1.8	3.0	1.1	1.9	0.7	1.2	0.4	0.7	0.3	0.5	0.2	0.3
Light Shades type A	23.1	8.6	14.4	5.4	9.0	3.4	5.6	2.1	3.5	1.3	2.2	0.8	1.4	0.5	0.9	0.3	0.5	0.2	0.3	0.1	0.2
Ceiling Fans type A	14.2	5.3	8.9	3.3	5.5	2.1	3.5	1.3	2.2	0.8	1.4	0.5	0.8	0.3	0.5	0.2	0.3	0.1	0.2	0.1	0.1
Dish Washer	11.2	4.2	7.0	2.6	4.4	1.6	2.7	1.0	1.7	0.6	1.1	0.4	0.7	0.3	0.4	0.2	0.3	0.1	0.2	0.1	0.1
Garage Door Motor	9.5	3.5	5.9	2.2	3.7	1.4	2.3	0.9	1.4	0.5	0.9	0.3	0.6	0.2	0.4	0.1	0.2	0.1	0.1	0.1	0.1
<b>Items transferred from DV or PC Method once WDV &lt;\$1,000</b>																					
Carpet	547.1	205.2	341.9	128.2	213.7	80.1	133.6	50.1	83.5	31.3	52.2	19.6	32.6	12.2	20.4	7.6	12.7	4.8	8.0	3.0	5.0
Security System																					
Oven	36.9	13.8	23.1	8.6	14.4	5.4	9.0	3.4	5.6	2.1	3.5	1.3	2.2	0.8	1.4	0.5	0.9	0.3	0.5	0.2	0.3
Cooktop	14.3	5.4	8.9	3.3	5.6	2.1	3.5	1.3	2.2	0.8	1.4	0.5	0.9	0.3	0.5	0.2	0.3	0.1	0.2	0.1	0.1
Rangehood	22.5	8.4	14.1	5.3	8.8	3.3	5.5	2.1	3.4	1.3	2.1	0.8	1.3	0.5	0.8	0.3	0.5	0.2	0.3	0.1	0.2
Air Conditioning (split)	501.5	188.1	313.4	117.5	195.9	73.5	122.4	45.9	76.5	28.7	47.8	17.9	29.9	11.2	18.7	7.0	11.7	4.4	7.3	2.7	4.6
H.W.S. Install (excl pipes)	36.9	13.8	23.1	8.6	14.4	5.4	9.0	3.4	5.6	2.1	3.5	1.3	2.2	0.8	1.4	0.5	0.9	0.3	0.5	0.2	0.3
<b>Total</b>	<b>1249.02</b>	<b>468.38</b>		<b>292.74</b>		<b>182.96</b>		<b>114.35</b>		<b>71.47</b>		<b>44.67</b>		<b>27.92</b>		<b>17.45</b>		<b>10.91</b>		<b>6.82</b>	<b>11.36</b>