

PJM MEYER SMSF**CREATE ENTRIES REPORT AT 30/06/2021**

Created by LCOX on Thursday 21 October, 2021 @ 12:12:35

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2021	747/001	Infocus Portfolio (Market Value Date: 30/06/2021, Code: INFOCUSMEY)	84,938.44	7,135.66
		Total Amount		7,135.66
Calculation of permanent difference on revaluation				
30/06/2021	747/001	Infocus Portfolio - No CGT asset		
30/06/2021	747/001	- Market Value	84,938.44	
30/06/2021	747/001	- Less Carrying Value	77,802.78	
30/06/2021	747/001	- Permanent Difference		7,135.66
		Total Amount		7,135.66
Calculation of tax entries				
Calculation of timing differences				
30/06/2021	238/001	Infocus Portfolio		542.68
30/06/2021	334/001	Unit 2426 Cova, 42 Outrigger Circuit, Hope Island Q 4212 - Build Dpn		7,555.00
		Total Amount		8,097.68
Calculation of permanent differences				
30/06/2021		Tax Adjustment 1 - Label EL		(4,780.00)
30/06/2021		Tax Adjustment 2 - Label EK		(500.00)
30/06/2021	238/001	Infocus Portfolio - Cap Dist		20.06
30/06/2021	247	Infocus Portfolio (747/001) - Non Tax Revn		7,135.66
27/08/2020	285/001	Meyer, Paul Jeffrey		579,370.34
09/10/2020	285/002	Meyer, Megan		83,368.95
27/05/2021	285/002	Meyer, Megan		2,114.14
27/08/2020	286/001	Meyer, Paul Jeffrey		15,629.66
09/10/2020	286/002	Meyer, Megan		80.98
09/10/2020	288/002	Meyer, Megan		1,857.71
30/06/2021		Capital Gains Discount		1,466.00
		Total Amount		685,763.50

Calculation of Non Deductible Expense Percentage(s)General Expense Calculation

Non-Deductible General Expense Percentage (Manual)	0.000%
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Investment Expense Calculation

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		Non-Deductible Investment Expense Percentage (Manual)		0.000%
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Calculation of Net Capital Gains

Discounted Gains

30/06/2021	238/001	Infocus Portfolio (Discounted method)	4,397.22	4,397.22
		Total Amount - Discounted Gains		4,397.00

Other Gains

30/06/2021	238/001	Infocus Portfolio (Other method)	20.30	20.30
		Total Amount - Other Gains		20.00

Applying Capital Losses and CG Discount to Capital Gains

		Capital Gains Discount		(1,466.00)
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		Net Capital Gain (Label A)		2,951.00
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Exempt Capital Gains Calculation

Entry Summary

	Fund Tax Rate (Percentage)	15.00
	Total profit for period	694,995.67
	Less Permanent Differences	685,763.50
	Less Timing Differences	8,097.68

	Taxable income for period	1,135.00
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	Income Tax Expense (Taxable Income @ taxrate)	170.25
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	Total Income Tax Payable (Taxable Income @ taxrate)	170.25
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	Total Income Tax Payable	170.25
	Less Total Imputed Credits Used	66.74
	Less Total Foreign Credits Used	77.06

	Income Tax Payable	26.45
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	Add Supervisory levy	259.00
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	Add Supervisory levy adjustment for new funds	259.00
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	Total Amount Due or Refundable	544.45
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Profit/(Loss) and Tax Allocations to Members

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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

30/06/2021	501	Meyer, Paul Jeffrey - Preserved		557,091.16
30/06/2021	502	Meyer, Megan - Preserved		67,554.91
30/06/2021	502	Meyer, Megan - Unres Non Pres		1,490.69
		Total Amount		626,136.76

Profit/(Loss) Available for Allocation to Members

30/06/2021		Profit/(Loss) for period before allocations		694,995.67
30/06/2021		Contributions		(17,719.53)
30/06/2021		Life insurance		3,803.91
30/06/2021		Transfers in from other funds		(682,421.78)
		Total Amount		(1,341.73)

Income Tax Expense Available for Allocation to Members

30/06/2021		Income Tax Expense for period before allocations		170.25
30/06/2021		Contributions tax		(2,657.98)
30/06/2021		Life insurance tax		570.59
		Total Amount		(1,917.14)

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	694,995.67
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	694,995.67
Total member opening balance	
Fund Rate (Profit after exclusion/Total member opening balance)	

**Meyer, Paul Jeffrey
Preserved****Members Balance**

26/10/2020	501/011	Employer Contributions - Concessional	337.93	253.70
22/12/2020	501/011	Employer Contributions - Concessional	242.25	139.90
29/01/2021	501/011	Employer Contributions - Concessional	696.09	321.60
03/02/2021	501/011	Employer Contributions - Concessional	2,053.88	917.69

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17/02/2021	501/011	Employer Contributions - Concessional	542.25	219.21
22/03/2021	501/011	Employer Contributions - Concessional	1,246.00	378.72
16/04/2021	501/011	Employer Contributions - Concessional	1,488.25	339.27
03/05/2021	501/011	Employer Contributions - Concessional	735.80	129.72
17/05/2021	501/011	Employer Contributions - Concessional	1,892.00	253.03
17/06/2021	501/011	Employer Contributions - Concessional	1,811.25	71.57
25/06/2021	501/011	Employer Contributions - Concessional	542.25	8.24
30/09/2020	501/016	Member/Personal Contributions - Preserved	814.00	675.45
27/08/2020	501/021	Transfers In - Preserved/Taxable	579,370.34	540,628.25
27/08/2020	501/022	Transfers In - Preserved/Tax Free	15,629.66	14,584.52
26/10/2020	501/051	Contributions Tax - Preserved	(50.69)	(38.06)
22/12/2020	501/051	Contributions Tax - Preserved	(36.34)	(20.99)
29/01/2021	501/051	Contributions Tax - Preserved	(104.41)	(48.24)
03/02/2021	501/051	Contributions Tax - Preserved	(308.08)	(137.65)
17/02/2021	501/051	Contributions Tax - Preserved	(81.34)	(32.88)
22/03/2021	501/051	Contributions Tax - Preserved	(186.90)	(56.81)
16/04/2021	501/051	Contributions Tax - Preserved	(223.24)	(50.89)
03/05/2021	501/051	Contributions Tax - Preserved	(110.37)	(19.46)
17/05/2021	501/051	Contributions Tax - Preserved	(283.80)	(37.96)
30/09/2020	501/051	Contributions Tax - Preserved	(122.10)	(101.32)
17/06/2021	501/051	Contributions Tax - Preserved	(271.69)	(10.74)
25/06/2021	501/051	Contributions Tax - Preserved	(81.34)	(1.24)
02/09/2020	501/053	Income Tax - Preserved/Taxable	245.64	224.73
02/09/2020	501/130	Life Insurance Premiums - Preserved/Taxable	(1,637.57)	(1,498.20)
Total Amount - Preserved (Weighted)				557,091.16

Member Allocations

30/06/2021	501/031	Members share of profit/(loss) - Preserved/Taxable	(1,193.77)	
30/06/2021	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	1,705.73	

Closing Balance - Preserved**604,661.68****Meyer, Megan****Preserved**Members Balance

22/09/2020	502/011	Employer Contributions - Concessional	440.24	376.01
20/10/2020	502/011	Employer Contributions - Concessional	500.24	384.68
18/11/2020	502/011	Employer Contributions - Concessional	625.30	425.74
18/12/2020	502/011	Employer Contributions - Concessional	500.24	294.97
18/01/2021	502/011	Employer Contributions - Concessional	625.30	309.80
18/02/2021	502/011	Employer Contributions - Concessional	500.24	200.70
18/03/2021	502/011	Employer Contributions - Concessional	500.24	158.13
21/04/2021	502/011	Employer Contributions - Concessional	500.24	106.43
24/05/2021	502/011	Employer Contributions - Concessional	625.30	70.32
24/06/2021	502/011	Employer Contributions - Concessional	500.24	9.12
09/10/2020	502/021	Transfers In - Preserved/Taxable	83,368.95	66,897.88
27/05/2021	502/021	Transfers In - Preserved/Taxable	2,114.14	218.48
09/10/2020	502/022	Transfers In - Preserved/Tax Free	80.98	64.98
22/09/2020	502/051	Contributions Tax - Preserved	(66.04)	(56.40)

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20/10/2020	502/051	Contributions Tax - Preserved	(75.04)	(57.71)
18/11/2020	502/051	Contributions Tax - Preserved	(93.80)	(63.86)
18/12/2020	502/051	Contributions Tax - Preserved	(75.04)	(44.25)
18/01/2021	502/051	Contributions Tax - Preserved	(93.80)	(46.47)
18/02/2021	502/051	Contributions Tax - Preserved	(75.04)	(30.11)
18/03/2021	502/051	Contributions Tax - Preserved	(75.04)	(23.72)
21/04/2021	502/051	Contributions Tax - Preserved	(75.04)	(15.97)
24/05/2021	502/051	Contributions Tax - Preserved	(93.80)	(10.55)
24/06/2021	502/051	Contributions Tax - Preserved	(75.04)	(1.37)
15/09/2020	502/053	Income Tax - Preserved/Taxable	324.95	284.45
15/09/2020	502/130	Life Insurance Premiums - Preserved/Taxable	(2,166.34)	(1,896.37)

Total Amount - Preserved (Weighted)**67,554.91**Member Allocations

30/06/2021	502/031	Members share of profit/(loss) - Preserved/Taxable	(144.76)	
30/06/2021	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	206.84	
30/06/2021	502/031	Members share of profit/(loss) - Preserved/Taxable	(3.19)	
30/06/2021	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	4.56	

Closing Balance - Preserved**88,306.03****Unrestricted Non Preserved**Members Balance

09/10/2020	502/024	Transfers In - Unrestricted Non Preserved/Tax Free	1,857.71	1,490.69
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Total Amount - Unres Non Pres (Weighted)**1,490.69****Closing Balance - Unrestricted Non Pres****1,857.71****BAS Instalment Income Reconciliation (Label T1)**

30/06/2021		Capital Gains		2,951.00
30/06/2021		Gross Rent		6,800.00
30/06/2021		Gross Interest		136.00
30/06/2021		Gross Foreign Income		530.00
30/06/2021		Employer Contributions		16,906.00
30/06/2021		Member Contributions		814.00
30/06/2021		Trust Distributions		792.00

Total Amount**28,929.00****MCS Reconciliation
Meyer, Paul Jeffrey**

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<u>Personal Contributed amount</u>				
30/09/2020	501/016	Member/Personal Contributions - Preserved		814.00
Total Amount				814.00
<u>Employer Contributed amount</u>				
03/02/2021	501/011	Employer Contributions - Concessional		2,053.88
29/01/2021	501/011	Employer Contributions - Concessional		696.09
22/12/2020	501/011	Employer Contributions - Concessional		242.25
03/05/2021	501/011	Employer Contributions - Concessional		735.80
17/05/2021	501/011	Employer Contributions - Concessional		1,892.00
16/04/2021	501/011	Employer Contributions - Concessional		1,488.25
26/10/2020	501/011	Employer Contributions - Concessional		337.93
22/03/2021	501/011	Employer Contributions - Concessional		1,246.00
17/02/2021	501/011	Employer Contributions - Concessional		542.25
17/06/2021	501/011	Employer Contributions - Concessional		1,811.25
25/06/2021	501/011	Employer Contributions - Concessional		542.25
Total Amount				11,587.95
All Contributions received for the current year				12,401.95
Closing Account Balance				(604,662.00)
Meyer, Megan				
<u>Employer Contributed amount</u>				
18/01/2021	502/011	Employer Contributions - Concessional		625.30
18/11/2020	502/011	Employer Contributions - Concessional		625.30
18/12/2020	502/011	Employer Contributions - Concessional		500.24
21/04/2021	502/011	Employer Contributions - Concessional		500.24
18/03/2021	502/011	Employer Contributions - Concessional		500.24
18/02/2021	502/011	Employer Contributions - Concessional		500.24
22/09/2020	502/011	Employer Contributions - Concessional		440.24
24/06/2021	502/011	Employer Contributions - Concessional		500.24
24/05/2021	502/011	Employer Contributions - Concessional		625.30
20/10/2020	502/011	Employer Contributions - Concessional		500.24
Total Amount				5,317.58
All Contributions received for the current year				5,317.58
Closing Account Balance				(90,164.00)