

J Rohozinski Superannuation Fund

Create Entries Report



For the period 01 July 2021 to 30 June 2022

Create Entries Financial Year Summary 01 July 2021 - 30 June 2022

| Total Profit | Amount |
|---------------------|-------------------|
| Income | 622,795.04 |
| Less Expense | 61,119.66 |
| Total Profit | 561,675.38 |

| Tax Summary | Amount |
|---|-----------------|
| Fund Tax Rate | 15.00 % |
| Total Profit | 561,675.38 |
| Less Permanent Differences | 596,104.76 |
| Less Timing Differences | 0.00 |
| Less Exempt Pension Income | 17,743.00 |
| Less Other Non Taxable Income | (26,000.00) |
| Less LIC Deductions | 0.00 |
| Add SMSF Non Deductible Expenses | 31,974.00 |
| Add Other Non Deductible Expenses | 0.00 |
| Add Total Franking/Foreign/TFN/FRW Credits | 1,222.69 |
| Less Realised Accounting Capital Gains | 8,042.24 |
| Less Accounting Trust Distributions | 12,073.20 |
| Add Taxable Trust Distributions | 11,006.37 |
| Add Distributed Foreign income | 703.96 |
| Add Total Net Capital Gains | 2,520.98 |
| Less Tax Losses Deducted | 0.00 |
| Add SMSF Annual Return Rounding | (0.18) |
| Taxable Income | 1,140.00 |
| Income Tax on Taxable Income or Loss | 171.00 |

| Profit/(Loss) Available for Allocation | Amount |
|---|-------------------|
| Total Available Profit | 583,400.38 |
| Franking Credits | 1,173.88 |
| TFN Credits | 0.00 |
| Foreign Credits | 0.02 |
| FRW Credits | 0.00 |
| Total | 584,574.26 |

| Income Tax Expense Available for Allocation | Amount |
|--|-----------------|
| Income Tax on Taxable Income or Loss | 171.00 |
| Member Specific Income Tax | (641.25) |
| Total Income Tax Expense Allocation | (470.25) |

| Calculation of Non Deductible Expense Percentage(s) | Amount |
|--|---------------|
|--|---------------|

| Calculation of Non Deductible Expense Percentage(s) | Amount |
|---|------------------|
| General Expense Calculation | |
| Total Member Contributions | 4,275.00 |
| Net Capital Gains | 2,520.00 |
| Gross Rent | 2,295.00 |
| Gross Interest | 1.00 |
| Gross Foreign Income | 752.00 |
| Gross Trust Distributions | 12,180.00 |
| Other Income | 2.00 |
| Less exempt pension income | 17,743.00 |
| Total Assessable Income (A) | 4,282.00 |
| Total Assessable Income | 4,282.00 |
| Exempt Pension Income | 17,743.00 |
| Total Income (B) | 22,025.00 |
| Non Deductible Gen Exp% = 1-(A/B) | |
| Non Deductible General Expense Percentage | 80.558% |
| Investment Expense Calculation | |
| Net Capital Gains | 2,520.00 |
| Gross Rent | 2,295.00 |
| Gross Interest | 1.00 |
| Gross Foreign Income | 752.00 |
| Gross Trust Distributions | 12,180.00 |
| Other Income | 2.00 |
| Total Investment Income (B) | 17,750.00 |
| Less Non-Assessable Investment Income | 17,743.00 |
| Total Investment Assessable Income (A) | 7.00 |
| Non Deductible Inv Exp% = 1-(A/B) | |
| Non-Deductible Investment Expense Percentage | 99.961% |

Final Segment 1 from 01 July 2021 to 30 June 2022

Pool Name Unsegregated Pool

| Total Profit | Amount |
|---------------------|-------------------|
| Income | 622,795.04 |
| Less Expense | 61,119.66 |
| Total Profit | 561,675.38 |

| Create Entries Summary | Amount |
|---|-----------------|
| Fund Tax Rate | 15.00 % |
| Total Profit | 561,675.38 |
| Less Permanent Differences | 596,104.76 |
| Less Timing Differences | 0.00 |
| Less Exempt Pension Income | 17,746.56 |
| Less Other Non Taxable Income | (26,000.00) |
| Add SMSF Non Deductible Expenses | 31,976.19 |
| Add Other Non Deductible Expenses | 0.00 |
| Add Total Franking/Foreign/TFN/FRW Credits | 1,222.69 |
| Less Realised Accounting Capital Gains | 8,042.24 |
| Less Accounting Trust Distributions | 12,073.20 |
| Add Taxable Trust Distributions | 11,006.37 |
| Add Distributed Foreign income | 703.96 |
| Add Capital Gains Adjustment | 2,520.98 |
| Less Tax Losses Deducted | 0.00 |
| Add Taxable Income Adjustment | 1.19 |
| Taxable Income | 1,140.00 |
| Income Tax on Taxable Income or Loss | 171.00 |

| Member Weighted Balance Summary | Weighting% | Amount |
|---------------------------------|------------|------------|
| Janet Rohozinski(ROHJAN00002P) | 24.54 | 312,306.24 |
| Janet Rohozinski(ROHJAN00005P) | 9.13 | 116,139.85 |
| Janet Rohozinski(ROHJAN00007P) | 66.29 | 843,671.79 |
| Janet Rohozinski(ROHJAN00008A) | 0.04 | 493.46 |

| Profit(Loss) Available for Allocation | Amount |
|---------------------------------------|-------------------|
| Total Available Profit | 583,400.38 |
| Franking Credits | 1,173.88 |
| TFN Credits | 0.00 |
| FRW Credits | 0.00 |
| Total | 584,574.26 |

| Allocation to Members | Weighting% | Amount |
|--------------------------------|------------|------------|
| Janet Rohozinski(ROHJAN00002P) | 24.54 | 143,454.52 |
| Janet Rohozinski(ROHJAN00005P) | 9.13 | 53,371.63 |
| Janet Rohozinski(ROHJAN00007P) | 66.29 | 387,514.28 |
| Janet Rohozinski(ROHJAN00008A) | 0.04 | 233.83 |

| Accumulation Weighted Balance Summary | Weighting% | Amount |
|---------------------------------------|------------|------------|
| Janet Rohozinski(ROHJAN00002P) | 0.00 | 312,306.24 |

| Accumulation Weighted Balance Summary | Weighting% | Amount |
|--|-------------------|---------------|
| Janet Rohozinski(ROHJAN00005P) | 0.00 | 116,139.85 |
| Janet Rohozinski(ROHJAN00007P) | 0.00 | 843,671.79 |
| Janet Rohozinski(ROHJAN00008A) | 100.00 | 493.46 |

| Income Tax Expense Available for Allocation | Amount |
|--|-----------------|
| Income Tax on Taxable Income or Loss | 171.00 |
| Member Specific Income Tax | (641.25) |
| Total Income Tax Expense Allocation | (470.25) |

| Allocation to Members | Weighting% | Amount |
|--------------------------------|-------------------|---------------|
| Janet Rohozinski(ROHJAN00002P) | 0.00 | 0.00 |
| Janet Rohozinski(ROHJAN00005P) | 0.00 | 0.00 |
| Janet Rohozinski(ROHJAN00007P) | 0.00 | 0.00 |
| Janet Rohozinski(ROHJAN00008A) | 100.00 | (470.25) |

Calculation of daily member weighted balances

Janet Rohozinski (ROHJAN00002P)

Member Balance

| | | | | |
|------------|-------|--------------------------------|------------|-------------------|
| 01/07/2021 | 50010 | Opening Balance | 312,374.73 | 312,374.73 |
| 27/06/2022 | 54160 | Pensions Paid | (6,250.00) | (68.49) |
| | | Total Amount (Weighted) | | 312,306.24 |

Janet Rohozinski (ROHJAN00005P)

Member Balance

| | | | | |
|------------|-------|--------------------------------|------------|-------------------|
| 01/07/2021 | 50010 | Opening Balance | 116,171.30 | 116,171.30 |
| 27/06/2022 | 54160 | Pensions Paid | (2,870.00) | (31.45) |
| | | Total Amount (Weighted) | | 116,139.85 |

Janet Rohozinski (ROHJAN00007P)

Member Balance

| | | | | |
|------------|-------|--------------------------------|-------------|-------------------|
| 01/07/2021 | 50010 | Opening Balance | 843,856.78 | 843,856.78 |
| 27/06/2022 | 54160 | Pensions Paid | (16,880.00) | (184.99) |
| | | Total Amount (Weighted) | | 843,671.79 |

Janet Rohozinski (ROHJAN00008A)

Member Balance

| | | | | |
|------------|-------|--------------------------------|----------|---------------|
| 01/07/2021 | 50010 | Opening Balance | 354.09 | 354.09 |
| 17/06/2022 | 52420 | Contributions | 4,275.00 | 163.97 |
| 17/06/2022 | 53800 | Contributions Tax | (641.25) | (24.60) |
| | | Total Amount (Weighted) | | 493.46 |

Calculation of Net Capital Gains

| | |
|---|-----------------|
| Capital gains from Unsegregated Pool | 11,722.81 |
| Capital gains from Unsegregated Pool - Collectables | 0.00 |
| Capital Gain Adjustment from prior segments | 0.00 |
| Realised Notional gains | 0.00 |
| Carried forward losses from prior years | 0.00 |
| Current year capital losses from Unsegregated Pool | 7,941.34 |
| Current year capital losses from Unsegregated Pool - Collectables | 0.00 |
| Losses Applied | 7,941.34 |
| Total CGT Discount Applied | 1,260.49 |
| Capital Gain /(Losses carried forward) | 2,520.98 |
| CGT allocated in prior segments | 0.00 |
| Allocations of Net Capital Gains to Pools | |
| Capital Gain Proportion - Unsegregated Pool (3781.47/3781.47)=100.00% | 2,520.98 |

Foreign Tax Offset Calculations

Segment 01 July 2021 to 30 June 2022

| | |
|-----------------------------------|------|
| Claimable FTO - Unsegregated Pool | 0.02 |
|-----------------------------------|------|

| | |
|----------------------|-------------|
| Claimable FTO | 0.02 |
|----------------------|-------------|

| | |
|---|-------------|
| Total Claimable Foreign Credits for the Year | 0.02 |
|---|-------------|

| | |
|--------------------------------------|------|
| Foreign Tax Offset (Label C1) | 0.02 |
|--------------------------------------|------|

| | |
|----------------------------|------|
| Applied/Claimed FTO | 0.02 |
|----------------------------|------|

Allocations of Foreign Tax Offset to Members

| | |
|---|------|
| Janet Rohozinski(ROHJAN00002P) - 0.00 % | 0.00 |
|---|------|

| | |
|---|------|
| Janet Rohozinski(ROHJAN00005P) - 0.00 % | 0.00 |
|---|------|

| | |
|---|------|
| Janet Rohozinski(ROHJAN00007P) - 0.00 % | 0.00 |
|---|------|

| | |
|---|------|
| Janet Rohozinski(ROHJAN00008A) - 100.00 % | 0.02 |
|---|------|

| | |
|--|-------------|
| Total Foreign Tax Offset Allocated to Members | 0.02 |
|--|-------------|