

**Langley-Wapler Superannuation Fund**  
**Realised Capital Gains**  
**For the period from 1 July 2022 to 30 June 2023**

Accounting Treatment							Taxation Treatment								
		Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation						
							Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss		
<u>Managed Funds Market</u>															
MACQUARIE INCOME OPPORTUNITIES FUND (ASX:IOF01)															
✓	17/05/2023	Sale	162,887.57	✓	152,212.68	✓									
			162,887.57		152,212.68		165,139.22	(12,926.54)	✓	1,268.15	163,871.06	0.52	24.13	12,951.18	
							165,139.22	(12,926.54)		1,268.15	163,871.06	0.52	24.13	0.00	12,951.18
Macquarie Income Opportunities Fund (ASX:MIM01)															
				code change only											
	20/03/2023	Sale	1,941.02		1,879.10		1,879.10					0.00			
	20/03/2023	Sale	165.02		160.05		160.05					0.00			
	20/03/2023	Sale	147,492.63		150,150.00		150,150.00			150,150.00		0.00			
	20/03/2023	Sale	314.51		310.64		310.64			310.64		0.00			
	20/03/2023	Sale	82.76		80.11		80.11			80.11		0.00			
	20/03/2023	Sale	302.72		299.84		299.84			299.84		0.00			
	20/03/2023	Sale	173.24		161.93		161.93			161.93		0.00	0.00		
	20/03/2023	Sale	76.43		74.84		74.84			74.84		0.00			
	20/03/2023	Sale	86.90		80.44		80.44			80.44		0.00	0.00		
	20/03/2023	Sale	84.64		80.32		80.32			80.32		0.00			
	20/03/2023	Sale	89.38		80.83		80.83			80.83		0.00	0.00		
	20/03/2023	Sale	293.45		297.62		297.62			297.62		0.00			
	20/03/2023	Sale	85.44		80.36		80.36			80.36		0.00	0.00		
	20/03/2023	Sale	320.07		313.16		313.16			313.16		0.00			
	20/03/2023	Sale	315.78		311.90		311.90			311.90		0.00			
	20/03/2023	Sale	83.45		80.19		80.19			80.19		0.00			
	20/03/2023	Sale	329.94		319.45		319.45			319.45		0.00			
	20/03/2023	Sale	3,833.83		3,731.47		3,731.47			3,731.47		0.00			
	20/03/2023	Sale	83.25		80.23		80.23			80.23		0.00			
	20/03/2023	Sale	319.10		312.53		312.53			312.53		0.00			
	20/03/2023	Sale	293.14		297.04		297.04			297.04		0.00			
	20/03/2023	Sale	83.50		80.15		80.15			80.15		0.00			
	20/03/2023	Sale	88.06		80.92		80.92			80.92		0.00	0.00		
	20/03/2023	Sale	86.59		80.40		80.40			80.40		0.00	0.00		
	20/03/2023	Sale	88.18		80.74		80.74			80.74		0.00	0.00		
	20/03/2023	Sale	315.27		308.74		308.74			308.74		0.00			
	20/03/2023	Sale	291.93		296.45		296.45			296.45		0.00			

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Accounting Treatment						Taxation Treatment					
Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation				
					Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss
<u>Managed Funds Market</u>											
Macquarie Income Opportunities Fund (ASX:MIM01)											
20/03/2023	Sale	291.04	295.29	295.29	0.00	295.29		0.00			
20/03/2023	Sale	220.07	224.21	224.21	0.00	224.21		0.00			
20/03/2023	Sale	291.76	295.87	295.87	0.00	295.87		0.00			
20/03/2023	Sale	89.56	80.78	80.78	0.00	80.78			0.00		
20/03/2023	Sale	262.89	243.15	243.15	0.00	243.15			0.00		
20/03/2023	Sale	314.64	311.27	311.27	0.00	311.27		0.00			
20/03/2023	Sale	83.68	80.27	80.27	0.00	80.27		0.00			
20/03/2023	Sale	315.89	310.01	310.01	0.00	310.01		0.00			
20/03/2023	Sale	400.59	392.26	392.26	0.00	392.26		0.00			
20/03/2023	Sale	314.21	308.11	308.11	0.00	308.11		0.00			
20/03/2023	Sale	175.20	161.31	161.31	0.00	161.31			0.00		
20/03/2023	Sale	328.87	298.71	298.71	0.00	298.71			0.00		
20/03/2023	Sale	482.72	471.91	471.91	0.00	471.91		0.00			
20/03/2023	Sale	366.21	372.77	372.77	0.00	372.77		0.00			
20/03/2023	Sale	87.83	80.87	80.87	0.00	80.87			0.00		
20/03/2023	Sale	154.18	156.34	156.34	0.00	156.34		0.00			
20/03/2023	Sale	152.00	149.77	149.77	0.00	149.77		0.00			
20/03/2023	Sale	316.17	309.37	309.37	0.00	309.37		0.00			
		162,367.74	164,651.72	164,651.72	0.00	164,651.72		0.00	0.00	0.00	
<b>Managed Funds Market Total</b>		316,864.40		329,790.94	(12,926.54)	165,919.87	163,871.06	0.52	24.13	0.00	12,951.18
<b>Grand Total</b>		<b>316,864.40</b>		<b>329,790.94</b>	<b>(12,926.54)</b>	<b>165,919.87</b>	<b>163,871.06</b>	<b>0.52 ✓</b>	<b>24.13 ✓</b>	<b>0.00</b>	<b>12,951.18 ✓</b>

\* Where there is an Excess Tax Value Amount, the Accounting Profit/(Loss) figure takes account of this. Accounting Profit/(Loss) equals Proceeds less Excess Tax Value less Original Cost.

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**Realised Capital Gains**  
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**Capital Gains Tax Return Summary**

	Indexation	Discount	Other	Deferred	Total Capital Gains	Capital Losses
<b>Current Year Capital Gains</b>						
Shares & Units - Listed Shares	0.00	0.00	0.00	0.00	0.00	0.00
Shares & Units - Other Shares	0.00	0.00	0.00	0.00	0.00	0.00
Shares & Units - Listed Trusts	0.00	0.00	0.00	0.00	0.00	0.00
Shares & Units - Other Units	0.00	0.00	24.00 ✓	0.00	24.00	12,951.00 ✓
Australian Real Estate	0.00	0.00	0.00	0.00	0.00	0.00
Other Real Estate	0.00	0.00	0.00	0.00	0.00	0.00
Collectables	0.00	0.00	0.00	0.00	0.00	0.00
Other CGT Assets & Other CGT Events	0.00	0.00	0.00	0.00	0.00	0.00
Distributed Capital Gains from Trusts	0.00	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>24.00</u>	<u>0.00</u>	<u>24.00</u>	<u>12,951.00</u>
<b>Capital Losses Applied</b>						
Current Year	0.00	0.00	24.00	0.00	24.00	- \$12,951 = CF \$12,927
Prior Years	0.00	0.00	0.00	0.00	0.00	\$nil CF from PY.
	<u>0.00</u>	<u>0.00</u>	<u>24.00</u>	<u>0.00</u>	<u>24.00</u>	
<b>Net Capital Gains</b>						
Net Gain after applying losses	0.00	0.00	0.00	0.00	0.00	
Discount applicable		0.00				
Net Gain after applying discount	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	

Fund's tax file number (TFN) \*\*\*\*\*

Credit for interest on early payments –  
amount of interest**H1 \$** Credit for tax withheld – foreign resident  
withholding (excluding capital gains)**H2 \$**  0Credit for tax withheld – where ABN  
or TFN not quoted (non-individual)**H3 \$**  0Credit for TFN amounts withheld from  
payments from closely held trusts**H5 \$** 

Credit for interest on no-TFN tax offset

**H6 \$** Credit for foreign resident capital gains  
withholding amounts**H8 \$** 

Eligible credits

**H \$**  0

(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

#Tax offset refunds

(Remainder of refundable tax offsets)

**I \$**  0(unused amount from label **E** –  
an amount must be included even if it is zero)

PAYG instalments raised

**K \$**  6976

Supervisory levy

**L \$**  259

Supervisory levy adjustment for wound up funds

**M \$** 

Supervisory levy adjustment for new funds

**N \$** **AMOUNT DUE OR REFUNDABLE**A positive amount at **S** is what you owe,  
while a negative amount is refundable to you.**S \$**  -4228.33

(T5 plus G less H less I less K plus L less M plus N)

#This is a mandatory label.

## Section E: Losses

### 14 Losses

**!** If total loss is greater than \$100,000,  
complete and attach a *Losses*  
*schedule 2022*.Tax losses carried forward  
to later income years**U \$**  0 -00Net capital losses carried  
forward to later income years**V \$**  0 -00

First yr.