

Managed Funds Record [Cost Base]

Please copy and use this sheet for EACH and EVERY managed fund held

Name of Company in which Managed Funds Held..

DEF456 Managed Fund

Page No ____ of ____

Taxpayer's Name (Your Name)

Your SRN

Date	Particulars	-- In / Buys / Add Ons --		-- Out / Sells / Offs --		--- Running/Cumulative Totals ---	
		Qty	Total Purchase (incl brokerage)	Qty	Sale Proceeds (less brokerage)	Qty	Total Ongoing [Cost Base & BreakEven sale amount]
20-Mar-07	Example - buy 1500 units on 20/3/07	1,500	\$9,921.90			1,500	\$9,921.90
30-Jun-07	Example - tax deferred distribution per annual tax statement				\$39.10	1,500	\$9,882.80
30-Jun-08	Example - tax deferred distribution per annual tax statement				\$45.70	1,500	\$9,837.10
30-Jun-09	Example - tax deferred distribution per annual tax statement				\$23.76	1,500	\$9,813.34
30-Jun-09	Example - DRP 2008-09 distributions per annual tax statement	123	\$453.98			1,623	\$10,267.32
30-Jun-10	Example - tax deferred distribution per annual tax statement				\$5.47	1,623	\$10,261.85
30-Jun-10	Example - DRP 2009-10 distributions per annual tax statement	234	\$1,012.54			1,857	\$11,274.39
30-Sep-10	Example - 5:1 demerger to ABC123 managed fund (53.46%)				\$6,027.29	1,857	\$5,247.10
30-Jun-11	Example - tax deferred distribution per annual tax statement				\$5.47	1,857	\$5,241.63
30-Jun-11	Example - DRP 2010-11 distributions per annual tax statement	101	\$254.34			1,958	\$5,495.97
30-Jun-12	Example - tax deferred distribution per annual tax statement				\$168.95	1,958	\$5,327.02
30-Jun-12	Example - DRP 2011-12 distributions per annual tax statement	125	\$354.89			2,083	\$5,681.91
31-Jul-12	Example - redeem partial investment [Capital Gains event *** for tax return]			1,500	\$5,000.00	583	\$681.91
30-Jun-13	Example - tax deferred distribution per annual tax statement				\$168.95	583	\$512.96
30-Jun-13	Example - DRP 2012-13 distributions per annual tax statement	15	\$79.45			598	\$592.41
30-Nov-13	Example - redeem remainder of investment [Capital Gains event *** for tax return]			598	\$1,000.00	0	\$0.00

version: 15 Oct 2012



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INSTITUTE OF PUBLIC
ACCOUNTANTS
Partnership beyond numbers

Share Record [Cost Base]

Please copy and use this sheet for EACH and EVERY shareholding

Name of Company in which Shares Held.. _____

Page No ____ of ____

Taxpayer's Name (Your Name)

Your SRN

Date	Particulars	-- In / Buys / Add Ons --		-- Out / Sells / Offs --		--- Running/Cumulative Totals ---	
		Qty	Total Purchase (incl brokerage)	Qty	Sale Proceeds (less brokerage)	Qty	Total Ongoing [Cost Base & BreakEven sale amount]
02-Mar-10	Example - buy 20/3/10	1,500	\$9,921.90			1,500	\$9,921.90
13-Jul-10	Example - sell 13/7/10 [Capital Gains event *** for tax return]			500	\$3,793.10	1,000	\$6,614.60
05-Jul-10	Example - buy 5/7/10	1,000	\$5,881.90			2,000	\$12,496.50
01-Oct-10	Example - DRP 1/10/10	2	\$4.69			2,002	\$12,501.19
30-Jun-11	Example - 1:1 demerger to ABC123 new company (56.36%)			2,002	\$7,045.67	2,002	\$5,455.52
01-Mar-11	Example - DRP 1/3/11	3	\$5.99			2,005	\$5,461.51
08-Apr-11	Example - sell 8/4/11 [Capital Gains event *** for tax return]			2,005	\$2,118.10	0	\$0.00

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Share Record Sheet

Notes for Users & Shareholders

The share record sheet is designed to assist you to keep track of the cost of your investment in each company.

This sheet augments the Statement of Holding issued by the Company's share register. This sheet is necessary because the Holding Statement only records the quantity of shares. The ATO **demands** to know the **cost of each acquisition** for Capital Gains Tax purposes.

HINTS - INSTRUCTIONS - GUIDELINES

1. Use a separate sheet for each company
2. Show the company name in full, followed by its ASX code
3. Set up a manilla folder (or divider in lever arch file) for each company
4. Write up each event as it occurs (in a timely manner - **not 10yrs or more later**)
5. Attach the documentary evidence to the back of the Share Record sheet
6. Use standard terms/abbreviations - such as
 - DRP Dividend Reinvestment Plan
 - SPS Share Purchase Plan
 - Float
 - Takeover (and name the take-over-er/acquiring company eg Coles : Wesfarmers)
 - Demerger (and name the newly created company - eg Toll : Asciano or Toll : Virgin Blue)
 - Demutualisation
 - Bonus Issue (& show the ratio - eg 1:8)
 - ESS Employee Share Scheme
7. In the first column (IN-s or ON-s), show the amount of the payment you made to buy the shares, **including** brokerage
8. IN or ON = purchases, DRPs, SPS, Bonus Issues, demerger, demutualisation and/or float
9. OUT or OFF = sales, other disposals, demerger, takeover
10. BALANCE = both the quantity (number) and your cumulative actual historic cost
11. Bring your share record sheets each year, for a quick check that all details are up to date....just remember the extra work (grizzle) caused for the Coles takeover by Wesfarmers in 2008 from all those DRPs
12. Keep this sheet for 5 years after you lodge the Tax Return in which you declare a Capital Gain or Capital Loss
13. The ATO deems that shares are sold on a First In-First Out (FIFO) basis - UNLESS you can establish a better record.
This worksheet is the better record.
14. Ask your tax agent for help, as and when you need it. We are only too happy to help as it saves effort and time at the time of declaring a Capital Gain or Loss.
15. Let your executor know where these records are kept.
16. Advise your heirs & beneficiaries of the same detail (location).

Updated: 1 July 2011