

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

		-- 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]
Date	Particulars						
02-Mar-11	Example - buy 20/3/11	1,500	\$9,921.90			1,500	\$9,921.90
13-Jul-11	Example - sell 13/7/11			500	\$3,793.10	1,000	\$6,614.60
05-Jul-12	Example - buy 5/7/12	1,000	\$5,881.90			2,000	\$12,496.50
01-Oct-12	Example - DRP 1/10/12	2	\$4.69			2,002	\$12,501.19
30-Jun-13	Example - 1:1 demerger to ABC123 new company (56.36%)			2,002	\$7,045.67	2,002	\$5,455.52
01-Mar-14	Example - DRP 1/3/14	3	\$5.99			2,005	\$5,461.51
08-Apr-14	Example - sell 8/4/14			2,005	\$2,118.10	0	\$0.00



Office:
40 Main Road,
Sorell, Tas 7172

Phone: 03 6265-3558
Mobile: 0413 045 312

Mail: PO Box 295, Sorell Tas 7172
Email: tax@ctcaccounting.com.au
Web: www.ctcaccounting.com.au



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]

Share Record Sheet

Notes for Users

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

This sheet supplements 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

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
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)
 - Demerger
 - Demutualisation
 - Bonus Issue (& show the ratio - eg 1 for 8)
 - ESS Employee Share Scheme
7. In the first column, show the amount of the payment you made to buy the shares, including brokerage
8. IN = purchases, DRPs, SPS and/or Bonus Issues
9. OUT = sales, other disposals
10. BALANCE = both the quantity (number) and cumulative actual historic cost to you.
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.
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 of the same detail.

Dividend Income Summary for the Year Ended 30 June 201_____

Please make as many copies of this sheet as you need, or phone (03) 6265 3558 and we will send additional worksheets

Taxpayer's Name _____
 Taxpayer's Tax File Number (TFN) _____

Date Prepared
 / / 201_____

		Dividends Received - this financial year						Dividend Reinvestments	
	Security Held	No of Shares	Date of Payment	% of Holding	Unfranked	Franked	Imputed Credit *	No of Shares Allotted	Total Value of Shares Allotted
A	Example Shareholding with DRP	1105	6-Sep-09	100%	125.00	110.50	47.36	22	110
	Example Shareholding with DRP suspended	1127	31-Mar-10	100%	0.00	0.00	0.00	0	0
			Total Dividend Received		125.00	110.50	47.36		
1									
			Total Dividend Received						
2									
			Total Dividend Received						
3									
			Total Dividend Received						
4									
			Total Dividend Received						
5									
			Total Dividend Received						
6									
			Total Dividend Received						

* Imputed Credit is also known as *Imputation Credit* or *Franking Credit*

Please attach all dividend statements to this summary

Grand Totals :

Updated: 23 June 2014



Office:
 40 Main Road,
 Sorell, Tas 7172

Phone: 03 6265-3558
 Mobile: 0413 045 312

Mail: PO Box 295, Sorell Tas 7172
 Email: tax@ctcaccounting.com.au
 Web: www.ctcaccounting.com.au



INSTITUTE OF PUBLIC ACCOUNTANTS
 Partnership beyond numbers