

Part A: Summary of 2010 tax return (supplementary section) items

The labels at items on the tax return are the white letters inside coloured boxes on the *Tax return for individuals (supplementary section) 2010*.

Tax return (supplementary section)	Amount	Tax return label
Non-primary production income	165	13U
Other deductions relating to distributions	4	13Y
Franking credits	30.00	13Q
Credit for tax file number (TFN) amounts withheld	10.00	13R
Total current year capital gains	225	18H
Net capital gain	155	18A
Assessable foreign source income	220	20E
Other net foreign source income	220	20M
Foreign income tax offsets*	38	20O

*If your total foreign income tax offset from all sources for the year is \$1,000 or less, then you can claim this amount in full. Otherwise, you will need to refer to the publication *Guide to foreign income tax offset rules* (NAT 72923) to work out your entitlement.

Part B: Capital gains tax information - additional information for item 18

Capital gains: discounted method	140	(grossed up amount)
Capital gains: other method	85	
Total current year capital gains	225	
Capital gains tax (CGT) concession amount	70	
Tax-deferred amounts	30	

Part C: Components of distribution

	Cash distribution	Tax paid or tax offsets	Taxable amount
Australian income		Franking credits	
Dividends: franked amount	70	30.00	100
Dividends: unfranked amount	60		60
Interest	20		20
Other income	15		15
Less other allowable trust deductions	-30		-30

Non-primary production income (A)	135	30.00	165
Capital gains*		Foreign income tax offset**	
Discounted capital gain	65	5.00	70
Capital gains tax (CGT) concession amount	70		0
Capital gains: other method	83	2.00	85
Distributed capital gains (B)	218	7.00	(Total 225)
Net capital gains			155
Foreign income			
Assessable foreign source income	189	31.00	220
Cash distribution (C)	189	38.00	
Cash distribution sub-total (add A, B and C)	542		
Other non-assessable amounts			
Tax-exempted amounts	25		
Tax-free amounts	15		
Tax-deferred amounts	30		
Gross cash distribution	612		
Other deductions from distribution			
TFN amounts withheld	-10		
Other expenses	-4		
Net cash distribution	598		

* For non-residents: While this statement does not address all the needs of a non-resident investor, the capital gains amount on which you are liable for Australian tax is that relating to taxable Australian property (TAP). [xx.xx]#% of the [Discount capital gain/Capital gains - other method]# amount is the TAP amount. Generally, for a managed investment fund the TAP amount will be the same as the taxable Australian real property (TARP) amount. Additionally, a non-resident will not be liable for Australian income tax on capital gains from TAP if managed investment trust withholding tax is payable on the capital gains.

** The tax offset is available to non-residents only in circumstances where the foreign income distributed to the non-resident is included in their assessable income in Australia.

The fund manager must determine the bracketed items - % and the type of capital gain -. The brackets, this note and the # do not form part of the statement.