## CAPITAL GAIN OR CAPITAL LOSS WORKSHEET

CGT asset type or CGT event

Shares and units (in unit trusts)

Real estate

Other CGT assets and any other CGT events

Other CGT assets and any other CGT events

Julian's forestry managed investment scheme

Collectables<sup>5</sup>

A V

**Date of acquisition** 01/08/2008 **Date of CGT event** 30/05/2010

Date of acquisition 01/00/2000	1	2	3	4	5	6	7
ELEMENTS OF THE COST BASE OR REDUCED COST BASE	Amount	Amounts to be deducted for cost base <sup>9</sup>		Amounts to be deducted for reduced cost base <sup>9</sup>		Indexation factor <sup>10</sup>	Cost base indexed (3 x 6)
Acquisition or purchase cost of the CGT asset <sup>6</sup>	16,500		16,500				
Incidental costs to acquire the CGT asset							
Incidental costs that relate to the CGT event <sup>7</sup>							
Non-capital costs of ownership of the CGT asset <sup>8</sup>							
Capital expenditure to increase the asset's value that is reflected in the state or nature of the CGT asset at the time of the CGT event							
Capital costs to establish, preserve or defend title to, or a right over, the CGT asset							
	Cost base un	indexed	\$16,500				
			Reduced cost base		\$		
					Cost base i	ndexed	\$

Discount method	1	'Other' method (CGT asset held les	s than 12 months)	Capital loss	
		'Other' method (CGT asset held less		Capital loss	
Capital proceeds <sup>11</sup>	\$	Capital proceeds <sup>11</sup>	\$20,000	Reduced cost base	
less: cost base unindexed	\$	less: cost base unindexed	\$16,500	less: capital proceeds <sup>11</sup>	
Capital gain (b)*	\$	Capital gain	\$3,500	Capital loss <sup>12</sup>	
al	less: cost base unindexed  Capital gain (b)*	less: \$ cost base unindexed \$	less: cost base unindexed  Capital gain (b)*    less: cost base unindexed  Capital gain	less: s less: cost base unindexed \$ 16,500  Capital gain (b)* \$ Capital gain \$ \$3,500	less: cost base unindexed \$ less: cost base unindexed \$ Capital gain (b)* \$ Capital gain \$3,500 Capital loss <sup>12</sup>

Transfer the capital gain to **part A1** of the *CGT summary worksheet*, except for a capital gain from collectables which is transferred to **part A2** of that worksheet.

Transfer the capital loss to part B of the CGT summary worksheet, except for a capital loss from collectables which is transferred to part A2 of that worksheet.