

**1992 CAPITAL GAINS WORKSHEET** (For information on terms used, see 'Tax Pack 1992')

**Part A - Listed personal-use assets**

Description of asset

Date of acquisition / /

Date of disposal / /

Acquisition/purchase cost .. .. .

Incidental costs of acquiring the asset .. .. .

Costs of any capital improvements made on or to the asset .. .. .

Capital costs of maintaining right over or title to the asset .. .. .

Incidental costs of disposing of the asset .. .. .

(1)	(2)	(3)	(4)	(5)
Amount	*Indexing factor	Indexed amount (1) x (2)	Allowable deductions included in Column 1	Reduced amount (1) - (4)

**Cost base** .....

**Indexed cost base** .....

ADD - any amounts which have been or are to be included in assessable income as a result of the disposal of the asset and relate to income tax deductions, shown in column 4, that have been allowed or are allowable in respect of the above costs .....

**Reduced cost base** .....

\*Indexing factor =  $\frac{\text{Disposal CPI quarter figure}}{\text{Cost CPI quarter figure}}$

Consideration \$ .....

Cost base, Indexed cost base or Reduced cost base \$ .....

Capital gain/loss \$ .....

Add your share of any listed personal-use assets gain from a trust estate (either directly or through a partnership) \$ ..... = \$ .....

Less any loss on listed personal-use assets carried forward from 30 June 1991 \$ .....

**Net listed personal-use assets capital gain/loss** \$ ..... **G1**

If the amount at G1 is a **gain**, transfer it to G5 below. If the amount is a **loss**, transfer it to **Label G, Question 15 on your return**. You should keep a record of this amount as it can be offset against 'listed personal-use assets' gains you make in future years.

**Part B - Non-listed personal-use assets**

Description of asset

Date of acquisition / /

Date of disposal / /

Acquisition/purchase cost .. .. .

Incidental costs of acquiring the asset .. .. .

Costs of any capital improvements made on or to the asset .. .. .

Capital costs of maintaining right over or title to the asset .. .. .

Incidental costs of disposing of the asset .. .. .

(1)	(2)	(3)	(4)	(5)
Amount	*Indexing factor	Indexed amount (1) x (2)	Allowable deductions included in Column 1	Reduced amount (1) - (4)

**Cost base** .....

**Indexed cost base** .....

ADD - any amounts which have been or are to be included in assessable income as a result of the disposal of the asset and relate to income tax deductions, shown in column 4, that have been allowed or are allowable in respect of the above costs .....

**Reduced cost base** .....

\*Indexing factor =  $\frac{\text{Disposal CPI quarter figure}}{\text{Cost CPI quarter figure}}$

Consideration \$ .....

Cost base, Indexed cost base or Reduced cost base \$ .....

Capital gain/loss \$ .....

\$ ..... **G2**

If the amount at G2 is a **gain**, transfer it to G6 below. A **loss** cannot be offset against any capital gains.

**Part C - Other assets**

Description of asset

Date of acquisition / /

Date of disposal / /

Acquisition/purchase cost .. .. .

Incidental costs of acquiring the asset .. .. .

Current expenses (only apply to assets acquired on or after 21 August 1991) .. .. .

Costs of any capital improvements made on or to the asset .. .. .

Capital costs of maintaining right over or title to the asset .. .. .

Incidental costs of disposing of the asset .. .. .

(1)	(2)	(3)	(4)	(5)
Amount	*Indexing factor	Indexed amount (1) x (2)	Allowable deductions included in Column 1	Reduced amount (1) - (4)

**Cost base** .....

**Indexed cost base** .....

ADD - any amounts which have been or are to be included in assessable income as a result of the disposal of the asset and relate to income tax deductions, shown in column 4, that have been allowed or are allowable in respect of the above costs .....

**Reduced cost base** .....

\*Indexing factor =  $\frac{\text{Disposal CPI quarter figure}}{\text{Cost CPI quarter figure}}$

Consideration \$ .....

Cost base, Indexed cost base or Reduced cost base \$ .....

Capital gain/loss \$ .....

\$ ..... **G3**

Share of any gain other than a 'Listed Personal-use Asset' gain from a trust estate (either directly or through a partnership) \$ ..... **G4**

Net capital gain on 'Listed Personal-use Asset' (if any) from G1 above \$ ..... **G5**

Total capital gain on 'Non-listed Personal-use Asset' (if any) from G2 above \$ ..... **G6**

**Add G3, G4, G5 and G6** \$ ..... **G7**

Less any capital loss on other assets other than listed and non-listed personal-use assets carried forward from 30 June 1991 \$ ..... **G8**

**Total net capital gain/loss. (Subtract G8 from G7)** \$ ..... **G9**

If the amount at G9 is - a **gain**, transfer the amount to **Label I, Question 15** on your return.  
 - a **loss**, transfer it to **Label H, Question 15** on your return. You should keep a record of this amount as it can be offset against capital gains you make in future years.

