

BAO TRUST
ARSN 160 276 559

ANNUAL TAXATION STATEMENT FOR THE YEAR ENDED 30 JUNE 2013

MRS A B SAMPLE
1A SAMPLE ROAD
SAMPLEVILLE SAM 9999

UNITHOLDER NUMBER
XXXXXXXXXXXX

This guide is provided to assist Australian resident individual unitholders of BAO Trust with the preparation of their 2013 tax return. It should not be relied upon as taxation advice. Each investor's particular circumstances are different and we recommend you contact your accountant or taxation adviser.

2013 TAX RETURN SUMMARY FOR A RESIDENT INDIVIDUAL UNITHOLDER

The information below is prepared on a cents per unit (CPU) basis and assumes the investor held the same number of units during the entire income year.

Tax Return (Supplementary Section)	Amount (CPU)		Tax Return Supplement Label
Non Primary Production Income	0.2226	(A)	13U
Franking Credits	0.00	(B)	13Q
Total Current Year Capital Gains	1.45211	(C)	18H
Net Capital Gain	1.08223	(D)	18A
Assessable Foreign Income	0.00	(E)	20E
Credit for tax file number (TFN) amounts withheld	0.00	(F)	13R

CAPITAL GAINS TAX INFORMATION

- Additional information for item 18

Capital Gains – Discount Method	0.73976	Grossed up amount
Capital Gains – Other Method	<u>0.71235</u>	
Total Current Year Capital Gains	1.45211	(C)
CGT Concession Amount	0.36988	
Tax-deferred Amounts	3.29529	

Please see reverse for detailed components of the distribution.

COMPONENTS OF DISTRIBUTION:

	Cash Distribution (CPU)	Tax Paid/Offsets	Taxable Income (CPU)	
Australian Income				
Dividends – Franked Amount	0.00	0.00 (B)	0.00	
Interest	0.00520		0.00520	
Other Income	0.2174		0.2174	
Total Non Primary Production Income	0.2226		0.2226	(A)
Capital Gains				
Discounted Capital Gains - TARP	0.03153	0.00	0.03153	
Discounted Capital Gains – NTARP	0.33835		0.33835	
Capital Gains Tax (CGT) Concession Amount	0.36988	0.00		
Capital Gains - other method - TARP	0.67657	0.00	0.67657	
Capital Gains - other method – NTARP	0.03578		0.03578	
Distributed Capital Gains	1.45211	0.00	1.08223	(D)
Net Capital Gain				
Foreign Income				
Assessable Foreign Source Income			0.00	(E)
Other Non-Assessable Amounts				
Tax-deferred Amounts	3.29529			
Gross Cash Distribution	4.97			
Other Deductions from Distribution				
TFN amounts withheld from Distribution	0.00	(F)		
Non-Resident Withholding Tax	0.00			
Net Cash Distribution	4.97			

NOTES:

1. All amounts are reported in Australian dollars and withholding tax has been deducted where applicable.
2. Taxable income should be reported in your 2013 income tax return. In this regard, income should be reported in the year of entitlement rather than year of receipt.
3. The law in relation to capital gains tax is complex. We recommend investors consult with their professional adviser or refer to the following ATO publications for guidance: Guide to Capital Gains Tax 2012-2013 or Personal Investors Guide to Capital Gains Tax 2013 (NAT4152).

IF YOU ARE IN ANY DOUBT AS TO YOUR TAX POSITION, PLEASE CONTACT YOUR PROFESSIONAL ADVISER.

This statement contains essential information to assist you in preparing your Income Tax Return.

Please retain this statement for income tax purposes.

A charge may be levied for replacement.