



VMA PS

Investor Tax Summary Guide



VMAPS 2026 Tax Summary Guide

This guide provides a general reference for the Tax Summary report to the ATO tax return labels for individuals, trusts, self-managed super funds and companies.

Please note this guide provides general information only and is not intended to represent taxation, investment or professional advice.

Clients who want CGT losses from prior years included in the Tax Summary report will need to manually record those losses in the portfolio. If you have been a non-resident for tax purposes or you hold additional assets which are not part of this reported portfolio, we strongly recommend you seek further tax advice.

NCMI amounts reported are based on information made available and provided by managed investment trusts.

In addition, if you have any further questions in relation to your client's tax return, the general information presented in this guide or the reference to the ATO labels, you should seek professional tax advice.

There are three main sections in the Tax Summary report:

- » Assessable income, which is split into Australian and Foreign income,
- » Deductions, and
- » Tax offsets, credits and NCMI.

Producing your Tax Summary report

1. Recalculate the portfolio to 30/06/2026.
2. From the Reporting menu, click Report Builder.
3. From the Report layout tab, select Tax Summary.
4. Click Generate.

For more information on producing the Tax Summary report, refer to the Reporting section of your application's online help (click Help on the menu bar).

For more information on recording your prior year CGT losses, refer to Carrying forward losses in the Tax and corporate actions section of the Online Help.

Assessable Income

Assessable income		
Australian income		
Interest	Interest	4,382.91
	Interest exempt from NRWT	-
	Total interest	4,382.91
Dividends	Unfranked	123.33
	Unfranked CFI	-
	Total unfranked	123.33
	Franked	270.00
	Franking credits	116.14
	Total dividends	509.47
Trust income	Franked distributions	5,048.55
	Franking credits	2,185.33
	Gross franked distributions	7,233.88
	Other trust income ^(a)	4,865.16
	Total trust income	12,099.04
Other income	Gains on disposal of traditional securities	233.31
	Total other income	233.31
Total Australian income		17,224.73
Foreign income		
Other	Other foreign source income	98.27
	Australian franking credits from New Zealand franking companies	20.00
	Total other	118.27
Total foreign income		118.27
Net capital gain ^(b)		31,635.03

Tax Summary Report Assessable income	ATO Tax Return Label			
	Ind.	Trusts	SMSF	Company
Total Interest	10L	11J	11C	6F - Income
Total Unfranked	11S	12K	11J	6H - Income
Franked	11T	12L	11K	6H - Income
Franking credits	11U	12M	11L	7J
Trust Income				
Franked distributions	13C	8F	-	-
Franking credits	13Q	8D	-	-
Gross franked distributions	13C	8F	-	-
Other trust income	13U	8R	-	
Total trust income	-	-	11M	6E - Income
Rental Income - Gross rent	21P	9F	11B	6G - Income
Assessable contributions				
Employer contributions	-	-	11R1	-
Personal contributions	-	-	11R2	-
No-TFN quoted contributions	-	-	11R3	-
Total assessable contributions	-	-	11R	-
Other income				
Total other income	24Y	14O	11S	6R - Income
Total Australian income				
Foreign income				
Foreign rent	20R		11D1	-
Other foreign income	20M	23B	11D1	-
Aust. franking credits from NZ	20F	23D	11E	7C
Total foreign income	20E			7B
Net capital gain	18A	21A	11A	7A

Deductions

Deductions		
Administration expenses	Bank charges	-120.00
		-120.00
Investment expenses	Administration fees	-930.00
	Portfolio management fees	-1,220.00
		-2,150.00
Expenses withheld from trust income		-10.00
Other deductions	LIC capital gain deductible amount ^(c)	-1,111.00
	Losses on disposal of traditional securities ^(b)	-378.30
		-1,489.30
Total deductions		-3,769.30

Tax Summary Report — Deductions	ATO Tax Return Label			
	Ind.	Trusts	SMSF	Company
Administration expenses	D7/D8	16P	12J1	6S - Expenses
Investment Expenses	D7/D8	16P/16R	12I1	6S - Expenses
Other deductions	D8/D15	16P/18Q	12L1	6S - Expenses

Tax offsets, credits and NCMI

Tax offsets, credits and NCMI

Franking credits		
Dividends	Franking credits	116.14
	Less franking credits denied	-
		116.14
Trust income	Franking credits	2,185.33
	Less franking credits denied	-
		2,185.33
NZ franking companies	Australian franking credits	20.00
Total franking credits		2,321.47
Total NZ franking credits		15.00
Foreign tax ^(a)		
Trust income	Other	15.00
		15.00
		15.00
Total foreign tax		15.00
NCMI ^(b)		
NPP - Non-concessional MIT income		1,512.00
NPP - Excluded from NCMI		1,262.00
Capital gains - Non-concessional MIT income		812.00
Capital gains - Excluded from NCMI		662.00

Tax Summary Report Tax offsets, credits & NCMI	ATO Tax Return Label			
	Ind.	Trusts	SMSF	Company
Franking credits				
Dividends	*	*	13E1	7J
Trust income	*	*	13E1	7J
NZ franking companies	*	*	13E1	*
Foreign tax				
Other trust income	200	23Z	13C1	20 J
NCMI				
NPP - NCMI	-	32I	-	-
NPP – Excluded NCMI	-	32J	-	-
Capital gains - NCMI	-	32X	-	-
Capital gains – Excluded NCMI	-	32Z	-	-

**Please refer to Assessable Income section*

Disclaimer

This Tax statement guide is issued by Ventura Investment Management Limited ABN 49 092 375 258, AFS licence number 253045 (Ventura) and is based on its understanding of current regulatory requirements and laws as at 30 June 2026. This document provides general information in regard to the portfolio in question ONLY and does not take into account your individual taxation and financial circumstances. Should you have any questions we recommend you seek professional advice from your accountant, taxation or other professional adviser. Ventura believes the information contained in this Tax statement guide is correct at the time of compilation and while every effort has been made to ensure its accuracy, Ventura disclaims any liability for any errors or omissions in this Tax statement guide.