

A guide to your BT Tax Statement (e-tax)

2010–2011



For individual investors in BT Investment Funds, BT Classic Investment Funds, BT Investor Choice Funds, BT Balanced Deeming Fund, BT Global Share Fund, BT Wholesale Multi-manager and Partner Funds.

This guide provides instructions to help you to include distributions from your BT managed fund investments in your 2011 e-tax return.

Although we are able to give you information about your investment, please note, we are unable to give tax advice. This guide provides general information only and should not be regarded as tax advice.

If you require further information in order to complete your tax return or information about your personal tax position, we suggest you consult your accountant or tax adviser. Your BT Tax Statement together with this guide form a payment summary for the purpose of the Taxation Administration Act.

Please retain your BT Tax Statement and this guide for income tax purposes.

In order to complete your tax return online, you will need to download the 2011 e-tax return software available on the Australian Taxation Office's (ATO) website at www.ato.gov.au.

Please note:

- The information provided in this guide should be read together with the 'Managed Funds' module of the 'e-tax 2011 help file'. The module can be accessed once you have downloaded the e-tax return software, by searching for 'Managed Funds' in the Index section of the e-tax help file.
- The instructions in this guide are only applicable to Australian resident individual investors.
- It may not be appropriate to use this guide if:
 - you have prior or current year capital losses
 - your total current year net capital gains or losses exceed \$10,000.
- If you are not the sole holder of an account, show only your share of the income and deductions. For any account where account holders do not share equally in the income and deductions, keep a record to show how you worked out your share.
- If you withdrew, switched or transferred any part of your investment during the year, components from the distributions in relation to capital gains may not be included in the 'Summary' section of your BT Tax Statement. If this is the case, a BT Capital Gains Tax Statement may be sent to you in August, containing further information to enable you to complete your e-tax return.
- This guide will help you to complete the e-tax worksheets for income from your BT managed funds and assumes that your only source of trust, capital gains or foreign income is from one or more BT managed funds.

Entering Managed Funds information into your e-tax return

- **Step 1**
After entering your personal details (ie your name, address, etc), click on the heading 'Managed Funds' under the heading 'Income' on the left hand navigation bar.
- **Step 2**
At screen 301, click 'Yes,' and complete the questions at screen 307 as they apply to your own circumstances. At screen 302 enter the name of a BT managed fund from which you received distributions. If you have received distributions from more than one BT fund, there is no need to complete a separate worksheet for each fund as the information on your BT Tax Statement totals the information in relation to all of your BT managed fund investments in that account.



- **Step 3**
The information contained in each 'Summary' section of your BT Tax Statement (see sample below) will enable you to complete the information required under the e-tax headings as above:



TAX STATEMENT
1 July 2010 to 30 June 2011

MR JOHN SAMPLE
NIRVANA
121 LOWER MOUNTAINS ROAD
MOUNT PLEASANT NSW 0000

Investor Number C00000000
Enquiries 132 135
Fax (02) 9259 9734
Internet
Issue Date 11 July 2011

SUMMARY: information for your 2011 tax return

tax pack supplement item	amount	tax pack label
non-primary production income	\$675.00	13U
franking credits	\$45.00	13Q
credit for TFN amounts withheld	\$0.00	13R
MIT withholding tax	\$0.00	
total capital gains	\$362.00	18H
net capital gains	\$181.00	18A
foreign income	\$25.00	20E/20M

* The capital gain components will be shown in the CGT statement that will be sent to you shortly.

Trust items	<ul style="list-style-type: none"> → Complete items 13U, 13Q and 13R as applicable using the information in the 'Summary' section of your BT Tax Statement. → If you incurred any allowable deductions in relation to your BT investment, include these amounts at item 13Y.
Capital Gains	<ul style="list-style-type: none"> → If you did not withdraw, switch or transfer any part of your BT investment during the year and an asterisk symbol (*) does not appear on your statement summary for Capital Gains, complete items 18A and 18H in e-tax using the information contained in the 'Summary' section of your BT Tax Statement. → If you withdrew, switched or transferred any part of your investment during the year, a BT Capital Gains Tax Statement may be sent to you in August, which will assist you in completing the 'Capital Gains' section of your e-tax return. 'Guide to capital gains tax 2010-2011' (NAT 4151) is also available via the ATO's website at www.ato.gov.au.
Foreign Income	Complete items 20E and 20M as applicable using the information in the summary section of your BT Tax Statement.
Foreign income tax offsets	<p>Calculate the amount of any 'pre-commencement excess foreign income tax' you had from the previous income year. Please refer to the ATO's publication 'Guide to foreign income tax offset rules' (NAT 72923) (FITO guide) to work out how to calculate this amount. The FITO guide is available via the ATO's website at www.ato.gov.au.</p> <p>If, in your BT Tax Statement summary there is a foreign income tax offset amount, you will need to follow the FITO guide to work out the amount of foreign income tax offset you are entitled to claim. Once you have worked it out, write this amount at 20O on screen 302.</p>
Australian franking credits on New Zealand dividends	Dividends received from New Zealand companies may have Australian franking credits attached. For the year ended 30 June 2011, we have not been advised of any Australian franking credits by New Zealand companies. Accordingly record a '0' amount in relation to your BT managed funds at 20F on screen 302.
Management fee rebates	<ul style="list-style-type: none"> → Step 1 If applicable, record the management fee rebate (24V) amount on your BT Tax Statement summary in your e-tax return by going to 'Item 24 — other income' on the left hand navigation bar. → Step 2 Click 'Yes' on screen 2603. At screen 2604, check the category 2 box. → Step 3 Note the amount and relevant details of the management fee rebate (listed at 24V on your BT Tax Statement summary) at screen 2609. This should result in the amount of the management fee rebate being shown at item 24V of your 2011 e-tax return. <p>If applicable, the management fee rebate shown on your BT Tax Statement is the total of the rebates paid to you during the year 1 July 2010 to 30 June 2011 (reported on a cash basis). If you are required to report this in your e-tax return using a different basis (eg accruals), please adjust this amount accordingly.</p>
Non-resident withholding tax	If you make any payments to an entity whose address or place of payment is outside Australia, you may be required to withhold an amount from such payments if they are attributable to certain tax components included in distributions you receive as a unit holder of a BT Managed Investment Trust. You can obtain distribution tax component information from our website www.bt.com.au .



More information?

- See your financial adviser.
- Visit www.bt.com.au
- Call the BT Contact Centre on 132 135 (8.00am to 6.30pm Sydney time, Monday to Friday).
- For Wholesale investors call 1800 813 886 (8.00am to 5.30pm Sydney time, Monday to Friday).

The Responsible Entities (REs) of the Funds in BT Investment Funds are BT Funds Management Limited ABN 63 002 916 458 (BTFM), BT Funds Management No. 2 Limited ABN 22 000 727 659 (BTFM2) and Westpac Financial Services Limited ABN 20 000 241 127 (WFSL). The REs of the Funds in BT Classic Investment Funds are BTFM and BTFM2. The RE of the Funds in BT Investor Choice Funds is WFSL. The RE of the BT Balanced Deeming Fund, BT Wholesale Multi-manager and Partner Funds is BTFM. The RE of the BT Global Share Fund is BTFM2. This information does not take into account your personal objectives, financial situation or needs, so you should consider its appropriateness having regard to these factors before acting on it. This information does not constitute tax advice. Although we can give you information about your investment, please note that we are unable to give you tax advice. If you need more information to complete your tax return, we suggest you consult your accountant or tax adviser to obtain professional tax advice. Please keep your BT Tax Statement and this guide for income tax purposes. Please note that information that has been provided by third parties has not been independently verified and no company in the Westpac Group is in any way responsible for such information. Information current as at 30/6/2011. This disclaimer is subject to any contrary provision of any applicable legislation. Commonwealth material included in this publication is copyright and reproduced by permission, but does not purport to be the official or authorised version. Apart from any use permitted under the Copyright Act 1968, Commonwealth data may not be reproduced by any process without prior permission from AusInfo. Requests and enquires concerning reproduction and rights should be directed to the Manager, Legislative Services, AusInfo, GPO Box 1920, Canberra ACT 2601.

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