



Investment Bookkeeping

This worksheet summarizes capital transactions and investment income for tax and accounting purposes. It includes a built-in cash reconciliation, journal entry outputs, a T1135 schedule, and support for foreign currency gains and losses.

Your client's investment details for the year-ended December 31, 2016:

- Brokerage CAD
 - Opening balance 20,000 CAD

- Brokerage USD
 - Opening balance 30,000 USD
 - Forex cost base adjustment 10,000 CAD

Continued next page

Your client's transactions:

Account	Date	Transaction	Quantity	Asset	Amount
Brokerage CAD	-	Opening	100	AAA	1,000
Brokerage USD	-	Opening	200	BBB	20,000
Brokerage CAD	-	Opening	300	CCC	3,000
Brokerage CAD	-	Opening	10,000	DDD	10,000
Brokerage CAD	2016-02-16	Purchase	400	AAA	8,000
Brokerage CAD	2016-03-07	Disposition	(150)	CCC	2,500
Brokerage CAD	2016-03-07	Transaction fee	-	CCC	25
Brokerage CAD	2016-04-28	Interest income	-	DDD	100
Brokerage USD	2016-05-16	Foreign dividend	-	BBB	200
Brokerage USD	2016-05-16	FTC – dividend	-	BBB	10
Brokerage CAD	2016-08-22	Eligible dividend	-	AAA	100
Brokerage USD	2016-10-11	Disposition	(100)	BBB	15,000
Brokerage USD	2016-10-11	Transaction fee	-	BBB	50
Brokerage CAD	2016-11-14	Stock split (3:1)	1,000	AAA	-
Brokerage CAD	2016-12-29	Capital gain*	-	CCC	40
Brokerage CAD	2016-12-29	Eligible dividend	-	CCC	50
Brokerage CAD	2016-12-29	Other income	-	CCC	30
Brokerage CAD	2016-12-29	Return of capital	-	CCC	10
Brokerage CAD	2016-12-29	Management fee	-	-	1,500
Brokerage CAD	2016-12-29	Cash transfer out	-	-	10,000

**Flow through capital gain from mutual fund*

Calculate the Canadian and foreign amounts for all income and capital transactions to be reported on your client's T2. In addition, provide details for completing the T1135 form, a reconciliation of the brokerage accounts, and journalize the transactions.

Prepared	Skujins	Jul 15, 2017
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Input string	[data present]
Output string - current period	[data present]
Output string - next period	[data present]

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Period end	Dec 31, 2016
Period start	Jan 1, 2016

Cash	Brokerage CAD		Brokerage USD		Bank Account CAD		Account 4		Account 5		Account 6		Account 7		Account 8	
Name	Ref	Brokerage CAD	Ref	Brokerage USD	Ref	Bank Account CAD	Ref	Account 4	Ref	Account 5	Ref	Account 6	Ref	Account 7	Ref	Account 8
Currency		CAD		USD		CAD										
Country		-		USA		-										
Opening balance - CAD	F/S	20,000.00	F/S	41,520.00	F/S	-	F/S	-	F/S	-	F/S	-	F/S	-	F/S	-
Forex - unrealized gains (losses)		-		1,520.00		-		-		-		2015-12-31	-	2015-12-31	-	2015-12-31
Adjustment		-		-		-		-		-		-		-		-
Forex - cost base adjustment	F/S	-	F/S	10,000.00	F/S	-	F/S	-	F/S	-	F/S	-	F/S	-	F/S	-
Opening balance - native	Statement	20,000.00	Statement	30,000.00	Statement	-	Statement	-	Statement	-	Statement	-	Statement	-	Statement	-
Cash - transfer in		-		-		10,000.00		-		-		-		-		-
(Cash - transfer out)		(10,000.00)		-		-		-		-		-		-		-
Investments - dispositions		2,500.00		15,000.00		-		-		-		-		-		-
(Investments - purchases)		(8,000.00)		-		-		-		-		-		-		-
Income - eligible dividends		150.00		-		-		-		-		-		-		-
Income - other dividends		-		-		-		-		-		-		-		-
Income - interest		100.00		-		-		-		-		-		-		-
Income - gain (loss) dividends		40.00		-		-		-		-		-		-		-
Income - other income		30.00		-		-		-		-		-		-		-
Foreign income - other dividends		-		200.00		-		-		-		-		-		-
Foreign income - interest		-		-		-		-		-		-		-		-
Foreign income - gain (loss) dividends		-		-		-		-		-		-		-		-
Foreign income - other income		-		-		-		-		-		-		-		-
(Foreign taxes - other dividends)		-		(10.00)		-		-		-		-		-		-
(Foreign taxes - interest)		-		-		-		-		-		-		-		-
(Foreign taxes - gain (loss) dividends)		-		-		-		-		-		-		-		-
(Foreign taxes - other taxes)		-		-		-		-		-		-		-		-
(Expenses - disposition)		(25.00)		(50.00)		-		-		-		-		-		-
(Expenses - management fees)		(1,500.00)		-		-		-		-		-		-		-
(Expenses - management fees rebate)		-		-		-		-		-		-		-		-
(Expenses - foreign exchange)		-		-		-		-		-		-		-		-
(Expenses - interest)		-		-		-		-		-		-		-		-
Other - return of capital		10.00		-		-		-		-		-		-		-
Other - unknown distributions		-		-		-		-		-		-		-		-
Closing balance - native		3,305.00		45,140.00		10,000.00		-		-		-		-		-
Forex - cost base adjustment		-		14,896.41		-		-		-		-		-		-
Forex - unrealized gains (losses)	2016-12-30	-	2016-12-30	573.07	2016-12-30	-	2016-12-30	-	2016-12-30	-	2016-12-30	-	2016-12-30	-	2016-12-30	-
Adjustment		-		-		-		-		-		-		-		-
Closing balance - CAD		3,305.00		60,609.48		10,000.00		-		-		-		-		-
Notes and calcs																

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Input string	[data present]
Output string - current period	[data present]
Output string - next period	[data present]

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Period end	Dec 31, 2016
Period start	Jan 1, 2016

Investments	Brokerage CAD		Brokerage USD		Bank Account CAD		Account 4		Account 5		Account 6		Account 7		Account 8	
Name	Ref	Brokerage CAD	Ref	Brokerage USD	Ref	Bank Account CAD	Ref	Account 4	Ref	Account 5	Ref	Account 6	Ref	Account 7	Ref	Account 8
Currency		CAD		USD		CAD										
Country		-		USA		-										
Opening balance - CAD		14,000.00		20,000.00		-		-		-		-		-		-
Investments - purchases		8,000.00		-		-		-		-		-		-		-
(Investments - dispositions)		(1,500.00)		(10,000.00)		-		-		-		-		-		-
(Other - return of capital)		(10.00)		-		-		-		-		-		-		-
Adjustment																
Closing balance - CAD		20,490.00		10,000.00		-		-		-		-		-		-
Notes and calcs																

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Order	Input Account	Date			Transaction		Asset			Forex conversion			Asset results			Currency results		T1135		Other	
		Year	Month	Day	Type	Subtype	Quantity increase (decrease)	Name	Type	Amount in native currency	Currency	Amount in CAD	Gain (loss)	Total quantity	Total ACB	Gain (loss)	Total ACB	Country	Asset type	Notes	Filter
10	Brokerage CAD				O - Other	B - Opening balance	100.000	AAA	Shares	1,000.00	CAD	1,000.00	-	100.00	1,000.00	-	-				1
20	Brokerage USD				O - Other	B - Opening balance	200.000	BBB	Shares	20,000.00	USD	20,000.00	-	200.00	20,000.00	-	40,000.00	USA	Shares of non-resident corps		1
30	Brokerage CAD				O - Other	B - Opening balance	300.000	CCC	Shares	3,000.00	CAD	3,000.00	-	300.00	3,000.00	-	-				1
40	Brokerage CAD				O - Other	B - Opening balance	10,000.000	GIC	Other	10,000.00	CAD	10,000.00	-	10,000.00	10,000.00	-	-				1
50	Brokerage CAD	2016	2	16	P - Purchase	T - Taxable	400.000	AAA	Shares	8,000.00	CAD	8,000.00	-	500.00	9,000.00	-	-				1
60	Brokerage CAD	2016	3	7	D - Disposition	T - Taxable	(150.000)	CCC	Shares	2,500.00	CAD	2,500.00	1,000.00	150.00	1,500.00	-	-				1
70	Brokerage CAD	2016	3	7	E - Expenses	N - Disposition		CCC	Shares	25.00	CAD	25.00	(25.00)	150.00	1,500.00	-	-				2
80	Brokerage CAD	2016	4	28	I - Income	I - Interest		GIC	Other	100.00	CAD	100.00	-	10,000.00	10,000.00	-	-				2
90	Brokerage USD	2016	5	16	F - Foreign income	D - Other dividends		BBB	Shares	200.00	USD	257.74	-	200.00	20,000.00	-	40,257.74	USA	Shares of non-resident corps		2
100	Brokerage USD	2016	5	16	T - Foreign taxes	D - Other dividends		BBB	Shares	10.00	USD	12.89	-	200.00	20,000.00	(0.44)	40,244.41	USA	Shares of non-resident corps		2
110	Brokerage CAD	2016	8	22	I - Income	E - Eligible dividends		AAA	Shares	100.00	CAD	100.00	-	500.00	9,000.00	-	-				2
120	Brokerage USD	2016	10	11	D - Disposition	T - Taxable	(100.000)	BBB	Shares	15,000.00	USD	19,858.50	9,858.50	100.00	10,000.00	-	60,102.91	USA	Shares of non-resident corps		1
130	Brokerage USD	2016	10	11	E - Expenses	N - Disposition		BBB	Shares	50.00	USD	66.20	(66.20)	100.00	10,000.00	(0.31)	60,036.41	USA	Shares of non-resident corps		2
140	Brokerage CAD	2016	11	14	O - Other	S - Stock split	1,000.000	AAA	Shares		CAD		-	1,500.00	9,000.00	-	-				1
150	Brokerage CAD	2016	12	29	I - Income	C - Gain (loss) dividends		CCC	Shares	40.00	CAD	40.00	-	150.00	1,500.00	-	-				2
160	Brokerage CAD	2016	12	29	I - Income	E - Eligible dividends		CCC	Shares	50.00	CAD	50.00	-	150.00	1,500.00	-	-				2
170	Brokerage CAD	2016	12	29	I - Income	O - Other income		CCC	Shares	30.00	CAD	30.00	-	150.00	1,500.00	-	-				2
180	Brokerage CAD	2016	12	29	O - Other	R - Return of capital		CCC	Shares	10.00	CAD	10.00	-	150.00	1,490.00	-	-				1
190	Brokerage CAD	2016	12	29	E - Expenses	M - Management fees				1,500.00	CAD	1,500.00	-	-	-	-	-				2
200	Brokerage CAD	2016	12	29	C - Cash	Y - Transfer out to same currency				10,000.00	CAD	10,000.00	-	-	-	-	-				2
210	Bank Account CAD	2016	12	29	C - Cash	X - Transfer in				10,000.00	CAD	10,000.00	-	-	-	-	-				2

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Period end	Dec 31, 2016
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Capital gains (losses) - summary										Ending balance			
Type	Quantity	Account	Name	Year of acq	Proceeds	ACB	Outlays and expenses	Gain (loss)	Ref	Quantity	ACB	ACB / Quantity	Ref
Shares					22,358.50	11,500.00	91.20	10,767.31					
Real estate					-	-	-	-					
Bonds					-	-	-	-					
Other					79.08	79.83	-	(0.75)					
Shares - SBC					-	-	-	-					
Shares - SBC - ABIL					-	-	-	-					

10,766.56

Capital gains (losses) - details										Ending balance			
Type	Quantity	Account	Name	Year of acq	Proceeds	ACB	Outlays and expenses	Gain (loss)	Ref	Quantity	ACB	ACB / Quantity	Ref
Other	-	Brokerage CAD	CAD		-	-	-	-		3,305.000	3,305.00	1.00	
Other	60.000	Brokerage USD	USD		79.08	79.83	-	(0.75)		45,140.000	60,036.41	1.33	
Other	-	Bank Account CAD	CAD		-	-	-	-		10,000.000	10,000.00	1.00	
Other	-	Account 4			-	-	-	-		-	-	-	
Other	-	Account 5			-	-	-	-		-	-	-	
Other	-	Account 6			-	-	-	-		-	-	-	
Other	-	Account 7			-	-	-	-		-	-	-	
Other	-	Account 8			-	-	-	-		-	-	-	
Shares	-	Brokerage CAD	AAA		-	-	-	-		1,500.000	9,000.00	6.00	
Shares	100.000	Brokerage USD	BBB		19,858.50	10,000.00	66.20	9,792.31		100.000	10,000.00	100.00	
Shares	150.000	Brokerage CAD	CCC		2,500.00	1,500.00	25.00	975.00		150.000	1,490.00	9.93	
Other	-	Brokerage CAD	GIC		-	-	-	-		10,000.000	10,000.00	1.00	

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Period end	Dec 31, 2016
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	Amount in CAD	Adjustment	Total	Ref	Notes and calcs	Country	Foreign non-business income	Foreign non-business taxes paid	Ref	Notes and calcs
Income - eligible dividends	150.00	-	150.00			USA	257.74	12.89		
Income - other dividends	-	-	-							
Income - interest	100.00	-	100.00							
Income - gain (loss) dividends	40.00	-	40.00							
Income - other income	30.00	-	30.00							
Foreign income - other dividends	257.74	-	257.74							
Foreign income - interest	-	-	-							
Foreign income - gain (loss) dividends	-	-	-							
Foreign income - other income	-	-	-							
Foreign taxes - other dividends	12.89	-	12.89							
Foreign taxes - interest	-	-	-							
Foreign taxes - gain (loss) dividends	-	-	-							
Foreign taxes - other income	-	-	-							
Other - return of capital	10.00	-	10.00							
Other - unknown distributions	-	-	-							
Expenses - management fees	1,500.00	-	1,500.00							
Expenses - management fees rebates	-	-	-							
Expenses - foreign exchange	-	-	-							
Expenses - interest	-	-	-							

Accounts				Income - Eligible dividends				Income - Other dividends				Income - Interest				Income - Gain (loss) dividends				
Account	Name	Currency	Country	Amount in CAD	Adjustment	Total	Ref	Amount in CAD	Adjustment	Total	Ref	Amount in CAD	Adjustment	Total	Ref	Amount in CAD	Adjustment	Total	Ref	
Brokerage CAD		CAD																		
Brokerage USD		USD	USA																	
Bank Account CAD		CAD																		
Account 4																				
Account 5																				
Account 6																				
Account 7																				
Account 8																				
Brokerage CAD	AAA	CAD		100.00		100.00		-		-		-		-		-		-		-
Brokerage USD	BBB	USD	USA	-		-		-		-		-		-		-		-		-
Brokerage CAD	CCC	CAD		50.00		50.00		-		-		-		-		40.00		40.00		-
Brokerage CAD	GIC	CAD		-		-		-		-		100.00		100.00		-		-		-

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Period end	Dec 31, 2016
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Income - eligible dividends	∞
Income - other dividends	∞
Income - interest	∞
Income - gain (loss) dividends	∞
Income - other income	∞
Foreign income - other dividends	∞
Foreign income - interest	∞
Foreign income - gain (loss) dividends	∞
Foreign income - other income	∞
Foreign taxes - other dividends	∞
Foreign taxes - interest	∞
Foreign taxes - gain (loss) dividends	∞
Foreign taxes - other income	∞
Other - return of capital	∞
Other - unknown distributions	∞
Expenses - management fees	∞
Expenses - management fees rebates	∞
Expenses - foreign exchange	∞
Expenses - interest	∞

Accounts				Income				Foreign income				Foreign income				Foreign income				
Account	Name	Currency	Country	Amount in CAD	Adjustment	Total	Ref	Amount in CAD	Adjustment	Total	Ref	Amount in CAD	Adjustment	Total	Ref	Amount in CAD	Adjustment	Total	Ref	
Brokerage CAD		CAD																		
Brokerage USD		USD	USA																	
Bank Account CAD		CAD																		
Account 4																				
Account 5																				
Account 6																				
Account 7																				
Account 8																				
Brokerage CAD	AAA	CAD		-		-		-		-		-		-		-		-		-
Brokerage USD	BBB	USD	USA	-		-		257.74		257.74		-		-		-		-		-
Brokerage CAD	CCC	CAD		30.00		30.00		-		-		-		-		-		-		-
Brokerage CAD	GIC	CAD		-		-		-		-		-		-		-		-		-

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Period end	Dec 31, 2016
Period start	Jan 1, 2016

Income - eligible dividends	∞
Income - other dividends	∞
Income - interest	∞
Income - gain (loss) dividends	∞
Income - other income	∞
Foreign income - other dividends	∞
Foreign income - interest	∞
Foreign income - gain (loss) dividends	∞
Foreign income - other income	∞
Foreign taxes - other dividends	∞
Foreign taxes - interest	∞
Foreign taxes - gain (loss) dividends	∞
Foreign taxes - other income	∞
Other - return of capital	∞
Other - unknown distributions	∞
Expenses - management fees	∞
Expenses - management fees rebates	∞
Expenses - foreign exchange	∞
Expenses - interest	∞

Accounts				Foreign income				Foreign taxes				Foreign taxes				Foreign taxes				
Account	Name	Currency	Country	Other income				Other dividends				Interest				Gain (loss) dividends				
				Amount in CAD	Adjustment	Total	Ref	Amount in CAD	Adjustment	Total	Ref	Amount in CAD	Adjustment	Total	Ref	Amount in CAD	Adjustment	Total	Ref	
Brokerage CAD		CAD																		
Brokerage USD		USD	USA																	
Bank Account CAD		CAD																		
Account 4																				
Account 5																				
Account 6																				
Account 7																				
Account 8																				
Brokerage CAD	AAA	CAD		-		-		-		-		-		-		-		-		-
Brokerage USD	BBB	USD	USA	-		-		12.89		12.89		-		-		-		-		-
Brokerage CAD	CCC	CAD		-		-		-		-		-		-		-		-		-
Brokerage CAD	GIC	CAD		-		-		-		-		-		-		-		-		-

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Period end	Dec 31, 2016
Period start	Jan 1, 2016

Income - eligible dividends	∞
Income - other dividends	∞
Income - interest	∞
Income - gain (loss) dividends	∞
Income - other income	∞
Foreign income - other dividends	∞
Foreign income - interest	∞
Foreign income - gain (loss) dividends	∞
Foreign income - other income	∞
Foreign taxes - other dividends	∞
Foreign taxes - interest	∞
Foreign taxes - gain (loss) dividends	∞
Foreign taxes - other income	∞
Other - return of capital	∞
Other - unknown distributions	∞
Expenses - management fees	∞
Expenses - management fees rebates	∞
Expenses - foreign exchange	∞
Expenses - interest	∞

Accounts				Foreign taxes				Other				Other				Expenses			
Account	Name	Currency	Country	Other income				Return of capital				Unknown distributions				Management fees			
				Amount in CAD	Adjustment	Total	Ref	Amount in CAD	Adjustment	Total	Ref	Amount in CAD	Adjustment	Total	Ref	Amount in CAD	Adjustment	Total	Ref
Brokerage CAD		CAD														1,500.00		1,500.00	
Brokerage USD		USD	USA													-		-	
Bank Account CAD		CAD														-		-	
Account 4																-		-	
Account 5																-		-	
Account 6																-		-	
Account 7																-		-	
Account 8																-		-	
Brokerage CAD	AAA	CAD		-		-		-		-		-		-					
Brokerage USD	BBB	USD	USA	-		-		-		-		-		-					
Brokerage CAD	CCC	CAD		-		-		10.00		10.00		-		-					
Brokerage CAD	GIC	CAD		-		-		-		-		-		-					

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Period end	Dec 31, 2016
Period start	Jan 1, 2016

Income - eligible dividends	∞
Income - other dividends	∞
Income - interest	∞
Income - gain (loss) dividends	∞
Income - other income	∞
Foreign income - other dividends	∞
Foreign income - interest	∞
Foreign income - gain (loss) dividends	∞
Foreign income - other income	∞
Foreign taxes - other dividends	∞
Foreign taxes - interest	∞
Foreign taxes - gain (loss) dividends	∞
Foreign taxes - other income	∞
Other - return of capital	∞
Other - unknown distributions	∞
Expenses - management fees	∞
Expenses - management fees rebates	∞
Expenses - foreign exchange	∞
Expenses - interest	∞

Accounts				Expenses				Expenses				Expenses			
Account	Name	Currency	Country	Management fees rebates				Foreign exchange				Interest			
				Amount in CAD	Adjustment	Total	Ref	Amount in CAD	Adjustment	Total	Ref	Amount in CAD	Adjustment	Total	Ref
Brokerage CAD		CAD		-		-		-		-		-		-	
Brokerage USD		USD	USA	-		-		-		-		-		-	
Bank Account CAD		CAD		-		-		-		-		-		-	
Account 4				-		-		-		-		-		-	
Account 5				-		-		-		-		-		-	
Account 6				-		-		-		-		-		-	
Account 7				-		-		-		-		-		-	
Account 8				-		-		-		-		-		-	
Brokerage CAD	AAA	CAD													
Brokerage USD	BBB	USD	USA												
Brokerage CAD	CCC	CAD													
Brokerage CAD	GIC	CAD													

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Period end	Dec 31, 2016	Maximum value	
Period start	Jan 1, 2016	Oct 11, 2016	70,102.91

Simplified reporting method							
Type	Name	Country	Max cost/funds during period	ACB / funds at period end	Income	Capital received	Gain (loss)
		USA			257.74		9,791.56
					-		-
					-		-
					257.74		9,791.56

Detailed reporting method*							
Type	Name	Country	Max cost/funds during period	ACB / funds at period end	Income	Capital received	Gain (loss)
Funds outside Canada				60,609.48	-		(0.75)
Shares of non-resident corps				10,000.00	257.74		9,792.31
Indebtedness				-	-		-
Interests in non-resident trusts				-	-		-
Real property				-	-		-
Other property				-	-		-
				70,609.48	257.74	-	9,791.56

* Details - Accounts							
Type	Name	Country	Max cost/funds during period	ACB / funds at period end	Income	Capital received	Gain (loss)
	Brokerage CAD	-	20,000.00	3,305.00	-		-
Funds outside Canada	Brokerage USD	USA	59,868.00	60,609.48	-		(0.75)
	Bank Account CAD	-	10,000.00	10,000.00	-		-
	Account 4		-	-	-		-
	Account 5		-	-	-		-
	Account 6		-	-	-		-
	Account 7		-	-	-		-
	Account 8		-	-	-		-

Prepared	Skujins	Jul 15, 2017
Reviewed		
Approved		

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Period end	Dec 31, 2016
Period start	Jan 1, 2016

	Total			Brokerage CAD		Brokerage USD		Bank Account CAD		Account 4		
	Ref	Amount	Adjustment	Total	Ref	Amount	Ref	Amount	Ref	Amount		
Cash - native		8,445.00		8,445.00		(16,695.00)		15,140.00		10,000.00		-
Cash - forex cost base adjustment		4,896.41		4,896.41		-		4,896.41		-		-
Cash - forex unrealized gains / losses		(946.93)		(946.93)		-		(946.93)		-		-
Investments		(3,510.00)		(3,510.00)		6,490.00		(10,000.00)		-		-
Income - eligible dividends		(150.00)		(150.00)		(150.00)		-		-		-
Income - other dividends		-		-		-		-		-		-
Income - interest		(100.00)		(100.00)		(100.00)		-		-		-
Income - gain / loss dividends		(40.00)		(40.00)		(40.00)		-		-		-
Income - other income		(30.00)		(30.00)		(30.00)		-		-		-
Foreign income - other dividends		(257.74)		(257.74)		-		(257.74)		-		-
Foreign income - interest		-		-		-		-		-		-
Foreign income - gain / loss dividends		-		-		-		-		-		-
Foreign income - other income		-		-		-		-		-		-
Foreign taxes - other dividends		12.89		12.89		-		12.89		-		-
Foreign taxes - interest		-		-		-		-		-		-
Foreign taxes - gain / loss dividends		-		-		-		-		-		-
Foreign taxes - other income		-		-		-		-		-		-
Other - unknown distributions		-		-		-		-		-		-
Expenses - management fees		1,500.00		1,500.00		1,500.00		-		-		-
Expenses - management fee rebates		-		-		-		-		-		-
Expenses - foreign exchange		-		-		-		-		-		-
Expenses - interest		-		-		-		-		-		-
Capital gain / loss - investments		(10,767.31)		(10,767.31)		(975.00)		(9,792.31)		-		-
Capital gain / loss - currencies		0.75		0.75		-		0.75		-		-
Forex unrealized gains / losses		946.93		946.93		-		946.93		-		-
Adjustment		-		-		-		-		-		-
Adjustment		-		-		-		-		-		-
Adjustment		-		-		-		-		-		-
Adjustment		-		-		-		-		-		-
Adjustment		-		-		-		-		-		-
Balance		(0.00)	-	(0.00)		(10,000.00)		(0.00)		10,000.00		-
Notes and calcs												

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Period end	Dec 31, 2016
Period start	Jan 1, 2016

	Total				Account 5		Account 6		Account 7		Account 8	
	Ref	Amount	Adjustment	Total	Ref	Amount	Ref	Amount	Ref	Amount	Ref	Amount
Cash - native		8,445.00		8,445.00		-		-		-		-
Cash - forex cost base adjustment		4,896.41		4,896.41		-		-		-		-
Cash - forex unrealized gains / losses		(946.93)		(946.93)		-		-		-		-
Investments		(3,510.00)		(3,510.00)		-		-		-		-
Income - eligible dividends		(150.00)		(150.00)		-		-		-		-
Income - other dividends		-		-		-		-		-		-
Income - interest		(100.00)		(100.00)		-		-		-		-
Income - gain / loss dividends		(40.00)		(40.00)		-		-		-		-
Income - other income		(30.00)		(30.00)		-		-		-		-
Foreign income - other dividends		(257.74)		(257.74)		-		-		-		-
Foreign income - interest		-		-		-		-		-		-
Foreign income - gain / loss dividends		-		-		-		-		-		-
Foreign income - other income		-		-		-		-		-		-
Foreign taxes - other dividends		12.89		12.89		-		-		-		-
Foreign taxes - interest		-		-		-		-		-		-
Foreign taxes - gain / loss dividends		-		-		-		-		-		-
Foreign taxes - other income		-		-		-		-		-		-
Other - unknown distributions		-		-		-		-		-		-
Expenses - management fees		1,500.00		1,500.00		-		-		-		-
Expenses - management fee rebates		-		-		-		-		-		-
Expenses - foreign exchange		-		-		-		-		-		-
Expenses - interest		-		-		-		-		-		-
Capital gain / loss - investments		(10,767.31)		(10,767.31)		-		-		-		-
Capital gain / loss - currencies		0.75		0.75		-		-		-		-
Forex unrealized gains / losses		946.93		946.93		-		-		-		-
Adjustment		-		-								
Adjustment		-		-								
Adjustment		-		-								
Adjustment		-		-								
Adjustment		-		-								
Balance		(0.00)	-	(0.00)		-		-		-		-
Notes and calcs												