

Taxation statistics 2010–11

Table 1: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2010–11^{1,2}

Notes:

- * The symbol 'n.a.' used in this publication means not applicable or not available.
- * Totals may not equal the sum of components due to rounding.

- * In order to meet privacy regulations, the following measures have been applied.
 - (a) Number indicators shown may have been rounded to the nearest multiple of 5.
 - (b) Statistics for some items may not be included in some tables.

- 1 The statistics for the 2010–11 income year were sourced from 2011 fund income tax returns processed by 31 October 2012. The statistics are not necessarily complete. For further information please refer to the 'Source of fund statistics' section in the 'Superannuation funds' chapter of *Taxation statistics 2010–11*. The statistics for the previous income years reported in this table may not match the statistics reported in previous editions of *Taxation statistics* because the statistics for these income years have been updated in this edition.
- 2 The statistics for income years prior to 1999–2000 may include self-managed superannuation funds. The statistics for income year 1999–2000 onwards do not include self-managed superannuation funds. These are reported in *Taxation statistics 2010–11*, Table 2: Fund tax.

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Table 1: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2010–11^{1,2}

		1988–89	1989–90	1990–91	1991–92	1992–93	1993–94
Number of funds	No.	98,080	90,975	76,895	81,200	89,415	98,660
Super funds	No.	n.a.	89,860	75,770	79,505	87,290	95,825
Small APRA funds	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Retail funds	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Industry funds	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Corporate funds	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Eligible rollover funds	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Approved deposit funds	No.	n.a.	945	990	1,535	1,965	2,675
Pooled superannuation trusts	No.	n.a.	170	140	160	160	160
Public sector funds	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Non-regulated funds	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Self managed super funds	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Other/unknown	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Section B: Income							
Net capital gain	No.	3,220	4,190	2,930	4,950	7,825	16,875
	\$	313,000,000	494,003,696	289,090,223	272,821,646	524,305,853	3,494,613,159
Gross rent and other leasing and hiring income	No.	3,120	4,210	4,415	6,720	10,445	13,080
	\$	325,000,000	424,367,689	501,257,677	506,051,637	527,386,873	500,351,942
Gross interest	No.	61,135	64,820	58,590	60,955	67,850	77,130
	\$	1,886,000,000	3,248,509,527	3,595,132,558	3,117,805,487	2,557,524,140	2,209,892,741
Forestry managed investment scheme income	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross foreign income	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Net foreign income	No.	1,625	2,460	2,700	3,515	5,365	9,165
	\$	112,000,000	218,541,897	260,846,625	461,685,164	704,421,850	656,747,327
Australian franking credits from a New Zealand company	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

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Selected items for APRA regulated and other funds for income years 1988–89 to 2010–11^{1,2}

		1994–95	1995–96	1996–97	1997–98	1998–99	1999–2000
Number of funds	No.	106,925	128,105	150,210	172,655	190,405	41,985
Super funds	No.	104,425	n.a.	n.a.	n.a.	n.a.	n.a.
Small APRA funds	No.	n.a.	n.a.	128,905	152,125	171,215	29,675
Retail funds	No.	n.a.	n.a.	630	615	585	530
Industry funds	No.	n.a.	n.a.	430	350	330	245
Corporate funds	No.	n.a.	n.a.	12,805	11,815	11,140	7,830
Eligible rollover funds	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Approved deposit funds	No.	2,340	n.a.	n.a.	n.a.	n.a.	n.a.
Pooled superannuation trusts	No.	160	n.a.	n.a.	n.a.	n.a.	n.a.
Public sector funds	No.	n.a.	n.a.	70	75	65	55
Non-regulated funds	No.	n.a.	n.a.	3,490	3,950	4,505	1,625
Self managed super funds	No.	n.a.	n.a.	3,885	3,725	2,570	n.a.
Other/unknown	No.	n.a.	n.a.	n.a.	n.a.	n.a.	2,030
Section B: Income							
Net capital gain	No.	13,985	24,160	37,660	50,120	58,765	15,445
	\$	1,328,684,772	2,266,754,686	4,111,378,821	8,983,513,842	7,139,167,435	7,075,862,696
Gross rent and other leasing and hiring income	No.	14,115	16,400	19,070	24,330	27,405	4,980
	\$	685,995,352	770,786,705	855,136,525	848,159,379	820,778,892	412,862,326
Gross interest	No.	84,280	103,910	124,795	142,365	157,460	35,760
	\$	2,613,524,589	3,234,489,294	3,288,613,157	2,913,982,833	3,084,154,968	2,635,985,543
Forestry managed investment scheme income	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross foreign income	No.	n.a.	n.a.	n.a.	n.a.	26,940	8,930
	\$	n.a.	n.a.	n.a.	n.a.	734,374,125	1,168,845,906
Net foreign income	No.	9,375	14,500	19,700	25,345	32,245	9,285
	\$	499,961,927	737,782,386	957,283,391	2,018,795,072	1,421,033,048	1,026,273,432
Australian franking credits from a New Zealand company	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

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Table 1: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2010–11^{1,2}

		2000–01	2001–02	2002–03	2003–04	2004–05	2005–06
Number of funds	No.	14,825	13,070	12,290	10,510	9,330	8,240
Super funds	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Small APRA funds	No.	9,465	8,785	8,450	7,835	7,245	6,635
Retail funds	No.	445	425	390	370	355	310
Industry funds	No.	110	105	85	80	70	65
Corporate funds	No.	2,750	1,995	1,470	1,175	830	565
Eligible rollover funds	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Approved deposit funds	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Pooled superannuation trusts	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Public sector funds	No.	40	45	45	40	45	40
Non-regulated funds	No.	1,385	1,230	960	705	540	435
Self managed super funds	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Other/unknown	No.	625	490	750	305	250	180
Section B: Income							
Net capital gain	No.	6,815	5,805	3,540	3,880	5,190	4,050
	\$	4,913,044,223	2,130,423,933	486,673,092	709,413,982	5,892,561,087	16,573,592,028
Gross rent and other leasing and hiring income	No.	920	650	515	355	275	225
	\$	345,633,583	389,116,851	414,667,247	331,677,601	273,215,133	230,270,641
Gross interest	No.	13,295	11,780	11,125	9,765	8,685	7,740
	\$	2,900,924,108	2,150,249,894	1,950,905,385	1,710,998,726	1,926,984,008	1,878,432,427
Forestry managed investment scheme income	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross foreign income	No.	6,040	6,495	6,680	6,620	6,550	6,200
	\$	1,899,249,427	2,557,367,968	3,271,037,134	4,223,408,809	4,724,540,976	4,721,846,932
Net foreign income	No.	6,275	6,470	6,665	6,635	6,565	6,205
	\$	1,209,662,923	1,600,940,166	2,308,959,607	2,561,579,714	3,824,182,514	3,408,431,942
Australian franking credits from a New Zealand company	No.	n.a.	n.a.	n.a.	85	20	15
	\$	n.a.	n.a.	n.a.	34,760,520	93,162	8,836

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Table 1: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2010–11^{1,2}

		2006–07	2007–08	2008–09	2009–10	2010–11
Number of funds	No.	7,180	5,765	5,015	4,530	4,100
Super funds	No.	n.a.	n.a.	n.a.	n.a.	n.a.
Small APRA funds	No.	5,935	4,915	4,305	3,905	3,550
Retail funds	No.	265	165	150	140	125
Industry funds	No.	60	60	55	55	60
Corporate funds	No.	355	225	195	165	140
Eligible rollover funds	No.	n.a.	20	10	10	15
Approved deposit funds	No.	n.a.	10	5	5	5
Pooled superannuation trusts	No.	n.a.	85	75	75	70
Public sector funds	No.	35	35	40	35	30
Non-regulated funds	No.	365	245	175	135	100
Self managed super funds	No.	n.a.	n.a.	n.a.	n.a.	n.a.
Other/unknown	No.	160	5	5	5	5
Section B: Income						
Net capital gain	No.	3,840	2,850	815	520	440
	\$	23,300,244,589	7,938,444,762	75,478,068	59,889,630	101,818,692
Gross rent and other leasing and hiring income	No.	175	125	105	90	90
	\$	227,574,419	226,542,884	227,756,638	238,800,322	264,922,584
Gross interest	No.	6,675	5,520	4,800	4,385	3,995
	\$	2,212,471,807	2,834,983,392	2,850,425,212	2,550,947,265	3,677,168,489
Forestry managed investment scheme income	No.	n.a.	5	5	10	5
	\$	n.a.	3,363	9,086,608	10,109	334
Gross foreign income	No.	5,495	4,715	4,070	3,525	3,150
	\$	8,702,623,739	11,297,708,234	13,632,161,604	9,922,641,998	11,167,702,880
Net foreign income	No.	5,505	4,715	4,070	3,485	3,145
	\$	7,305,180,198	8,690,911,215	4,659,851,936	7,116,236,813	9,043,909,395
Australian franking credits from a New Zealand company	No.	10	60	60	10	30
	\$	6,099,452	34,312	541,899	165,440	662,008

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Table 1: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2010–11^{1,2}

		1988–89	1989–90	1990–91	1991–92	1992–93	1993–94
Transfers from foreign funds	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments where ABN not quoted	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross distribution from partnerships	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Unfranked dividend amount	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Franked dividend amount	No.	10,390	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	391,000,000	n.a.	n.a.	n.a.	n.a.	n.a.
Dividend franking credit	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross dividends	No.	12,040	13,715	14,305	18,975	25,265	34,425
	\$	510,000,000	1,278,702,604	1,278,138,572	1,223,791,151	1,409,594,778	1,702,203,027
Gross distribution from trusts	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments subject to foreign resident withholding	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Trust distributions unfranked amount	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Trust distributions franked amount	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Trust distributions franking credit	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Trust distributions other amounts	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Assessable contributions	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Assessable employer contributions	No.	69,085	64,295	54,455	55,620	64,360	70,525
	\$	2,363,000,000	4,753,729,400	6,598,757,230	7,484,062,322	8,861,117,206	10,769,157,846

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Selected items for APRA regulated and other funds for income years 1988–89 to 2010–11^{1,2}

		1994–95	1995–96	1996–97	1997–98	1998–99	1999–2000
Transfers from foreign funds	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments where ABN not quoted	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross distribution from partnerships	No.	n.a.	n.a.	1,340	1,285	1,455	440
	\$	n.a.	n.a.	27,415,814	30,479,226	51,209,762	61,999,729
Unfranked dividend amount	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Franked dividend amount	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Dividend franking credit	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross dividends	No.	40,780	53,265	68,720	93,225	107,505	25,370
	\$	2,219,533,521	2,877,739,144	3,155,255,004	3,493,143,921	3,783,175,735	3,170,717,703
Gross distribution from trusts	No.	n.a.	n.a.	38,220	59,605	74,640	17,590
	\$	n.a.	n.a.	1,273,401,073	2,140,112,725	2,438,445,668	2,210,413,173
Gross payments subject to foreign resident withholding	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Trust distributions unfranked amount	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Trust distributions franked amount	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Trust distributions franking credit	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Trust distributions other amounts	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Assessable contributions	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Assessable employer contributions	No.	77,270	93,500	106,735	121,025	128,905	25,175
	\$	11,322,797,922	14,939,944,785	16,387,708,977	17,058,196,475	19,287,890,315	19,552,466,515

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Selected items for APRA regulated and other funds for income years 1988–89 to 2010–11^{1,2}

		2000–01	2001–02	2002–03	2003–04	2004–05	2005–06
Transfers from foreign funds	No.	n.a.	n.a.	n.a.	n.a.	5	5
	\$	n.a.	n.a.	n.a.	n.a.	53,069	559,840
Gross payments where ABN not quoted	No.	15	15	5	5	5	5
	\$	52,354	56,964	2,260	38	285,616	636
Gross distribution from partnerships	No.	60	40	40	30	20	15
	\$	51,480,122	92,738,449	40,298,783	23,794,377	49,754,382	32,731,529
Unfranked dividend amount	No.	6,705	5,500	5,525	5,350	4,775	4,410
	\$	616,409,763	326,433,641	350,920,902	263,653,416	378,446,199	514,520,138
Franked dividend amount	No.	9,010	8,030	7,730	7,125	6,585	5,985
	\$	2,077,760,030	1,732,177,823	1,700,583,321	2,175,746,883	3,546,594,812	3,579,073,386
Dividend franking credit	No.	9,035	8,035	7,735	7,125	6,590	5,990
	\$	1,023,340,709	717,371,641	739,436,470	926,857,396	1,533,260,281	1,495,836,070
Gross dividends	No.	15	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	627,337	n.a.	n.a.	n.a.	n.a.	n.a.
Gross distribution from trusts	No.	8,720	8,010	7,885	7,490	6,890	6,420
	\$	2,814,585,204	3,413,180,401	4,815,004,522	6,694,306,489	8,290,365,582	9,645,586,741
Gross payments subject to foreign resident withholding	No.	n.a.	n.a.	n.a.	n.a.	70	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	14,869	n.a.
Trust distributions unfranked amount	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Trust distributions franked amount	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Trust distributions franking credit	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Trust distributions other amounts	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Assessable contributions	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Assessable employer contributions	No.	6,000	4,540	4,045	3,355	2,785	2,365
	\$	20,707,727,618	24,326,757,303	28,373,825,309	34,300,139,716	35,068,740,972	38,527,450,861

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Table 1: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2010–11^{1,2}

		2006–07	2007–08	2008–09	2009–10	2010–11
Transfers from foreign funds	No.	5	5	10	10	15
	\$	5,492,684	6,271,109	5,868,929	3,482,512	10,415,424
Gross payments where ABN not quoted	No.	5	5	5	5	5
	\$	74	135,408	65,072	25,161	13,042
Gross distribution from partnerships	No.	15	10	10	10	5
	\$	42,139,781	39,061,801	43,062,215	49,520,399	59,085,642
Unfranked dividend amount	No.	3,910	3,495	2,715	2,655	2,640
	\$	424,202,443	435,186,988	388,214,779	417,132,755	626,900,337
Franked dividend amount	No.	5,210	4,310	3,855	3,500	3,215
	\$	4,461,396,121	2,964,951,078	3,026,094,626	2,596,048,700	6,219,994,502
Dividend franking credit	No.	5,210	4,310	3,855	3,495	3,215
	\$	1,920,820,253	1,247,323,879	1,275,553,570	1,100,900,357	2,658,890,686
Gross dividends	No.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross distribution from trusts	No.	5,735	5	n.a.	n.a.	n.a.
	\$	12,599,579,158	24,396	n.a.	n.a.	n.a.
Gross payments subject to foreign resident withholding	No.	5	n.a.	n.a.	n.a.	n.a.
	\$	6,777	n.a.	n.a.	n.a.	n.a.
Trust distributions unfranked amount	No.	n.a.	3,820	3,325	2,825	2,440
	\$	n.a.	1,222,159,936	1,150,804,385	552,484,017	561,809,827
Trust distributions franked amount	No.	n.a.	4,235	3,720	3,130	2,770
	\$	n.a.	2,694,552,895	2,318,913,005	2,329,686,322	2,807,243,110
Trust distributions franking credit	No.	n.a.	4,300	3,720	3,170	2,845
	\$	n.a.	1,484,531,103	1,886,788,978	1,272,410,464	1,506,013,369
Trust distributions other amounts	No.	n.a.	4,785	4,100	3,730	3,390
	\$	n.a.	8,715,046,616	4,370,164,845	5,836,349,981	9,754,040,103
Assessable contributions	No.	n.a.	1,720	1,435	1,260	1,145
	\$	n.a.	44,683,311,587	47,673,013,405	48,367,101,153	51,347,320,733
Assessable employer contributions	No.	1,905	1,480	1,285	1,155	1,025
	\$	45,271,505,797	53,771,527,833	56,556,816,411	56,497,756,920	60,788,235,929

Taxation statistics 2010–11

Table 1: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2010–11^{1,2}

		1988–89	1989–90	1990–91	1991–92	1992–93	1993–94
Assessable personal contributions	No.	3,310	3,400	4,490	6,810	6,540	7,125
	\$	456,000,000	1,719,807,061	2,143,703,932	2,932,919,401	1,321,358,088	1,110,273,909
No TFN quoted contributions	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Contributions excluded by trustee	No.	n.a.	n.a.	425	485	505	525
	\$	n.a.	n.a.	350,758,610	480,369,736	463,232,497	481,413,923
Pre 1 July 1988 funding credits	No.	n.a.	n.a.	105	80	90	70
	\$	n.a.	n.a.	1,314,564,557	1,588,012,934	1,472,791,557	2,460,654,529
Transfer of liability to life insurance company of PST	No.	n.a.	8,185	4,060	3,010	1,980	1,535
	\$	n.a.	2,568,677,367	2,717,231,586	1,885,855,825	2,460,975,509	2,357,283,186
Other income	No.	8,470	14,540	10,775	12,875	16,360	22,115
	\$	128,000,000	484,962,192	1,340,782,549	1,255,783,997	1,261,268,001	1,118,204,684
Assessable income due to changed tax status of fund	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Net private company dividends and other excessive non-arm's length income	No.	n.a.	110	80	75	70	60
	\$	n.a.	675,167	1,522,821	7,685,707	2,414,313	-1,687,253
Net non-arm's length income (subject to 45% tax rate)	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total assessable income	No.	n.a.	29,825	26,575	75,980	84,285	92,225
	\$	n.a.	4,127,056,610	5,480,945,855	8,124,338,940	16,927,475,360	21,559,894,816
Section C: Deductions							
Exempt current pension income	No.	195	240	255	295	400	1,205
	\$	312,000,000	612,471,245	567,545,407	541,899,610	597,532,822	867,811,214
Interest expenses within Australia	No.	n.a.	n.a.	n.a.	4,975	3,845	3,715
	\$	n.a.	n.a.	n.a.	13,900,843	21,719,821	9,696,562
Interest expenses overseas	No.	n.a.	n.a.	n.a.	140	140	110
	\$	n.a.	n.a.	n.a.	1,343,926	2,598,960	701,665
Salary and wages	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

Taxation statistics 2010–11

Table 1: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2010–11^{1,2}

		1994–95	1995–96	1996–97	1997–98	1998–99	1999–2000
Assessable personal contributions	No.	8,570	11,920	13,495	16,015	17,610	2,945
	\$	961,472,456	1,201,659,100	1,213,774,856	1,517,816,915	1,568,511,793	1,231,782,284
No TFN quoted contributions	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Contributions excluded by trustee	No.	510	725	695	605	600	105
	\$	994,607,797	324,425,864	301,412,514	290,907,105	278,907,676	234,204,667
Pre 1 July 1988 funding credits	No.	80	115	110	85	90	30
	\$	1,609,580,146	1,619,600,781	1,672,731,566	1,993,965,524	7,922,336,223	693,227,799
Transfer of liability to life insurance company of PST	No.	1,215	895	680	550	485	225
	\$	2,078,352,949	2,680,459,768	3,849,345,930	3,626,274,798	4,209,117,529	5,364,580,990
Other income	No.	26,100	36,540	21,890	20,105	23,120	7,200
	\$	976,941,033	2,216,251,955	1,740,418,272	1,494,202,191	8,102,304,228	1,076,878,373
Assessable income due to changed tax status of fund	No.	n.a.	165	15	30	40	10
	\$	n.a.	1,216,415	153,303	3,375,171	6,881,308	67,557
Net private company dividends and other excessive non-arm's length income	No.	65	80	30	70	80	20
	\$	2,297,337	1,382,852	298,809	1,072,430	1,343,358	464,311
Net non-arm's length income (subject to 45% tax rate)	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total assessable income	No.	102,355	123,555	144,240	166,935	183,605	40,350
	\$	20,611,314,423	28,248,160,082	33,888,580,977	42,291,105,214	49,885,267,423	41,623,298,806
Section C: Deductions							
Exempt current pension income	No.	2,135	3,060	4,555	6,700	8,805	2,905
	\$	1,319,645,449	1,795,024,174	1,928,551,831	2,593,925,344	2,301,706,778	2,328,242,415
Interest expenses within Australia	No.	3,610	4,805	5,335	6,450	5,595	1,340
	\$	2,577,752	7,056,409	4,589,099	5,646,089	4,600,989	4,233,252
Interest expenses overseas	No.	115	80	35	90	105	100
	\$	31,225,660	1,558,883	52,111	68,788	200,722	1,728,034
Salary and wages	No.	n.a.	n.a.	360	155	155	95
	\$	n.a.	n.a.	20,453,562	17,052,579	18,920,599	23,913,050

Taxation statistics 2010–11

Table 1: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2010–11^{1,2}

		2000–01	2001–02	2002–03	2003–04	2004–05	2005–06
Assessable personal contributions	No.	915	765	680	650	680	620
	\$	1,193,855,499	1,368,632,772	1,272,210,804	1,129,937,233	1,505,961,213	2,124,135,111
No TFN quoted contributions	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Contributions excluded by trustee	No.	35	25	15	10	10	10
	\$	196,130,994	485,420,531	266,485,384	209,498,034	150,487,618	220,707,849
Pre 1 July 1988 funding credits	No.	10	5	5	5	5	5
	\$	1,203,046,472	11,466,074	1,873,192,836	2,060,058,364	618,569,379	826,517,479
Transfer of liability to life insurance company of PST	No.	115	135	70	60	55	50
	\$	4,943,861,357	6,615,375,355	7,296,804,850	7,767,834,652	9,198,014,977	9,746,061,417
Other income	No.	3,075	7,720	7,185	6,750	6,530	3,585
	\$	1,856,098,828	2,274,545,239	3,031,531,099	3,843,598,638	3,807,625,152	2,446,098,147
Assessable income due to changed tax status of fund	No.	n.a.	5	n.a.	5	5	n.a.
	\$	n.a.	983,734	n.a.	125,941	69,621	n.a.
Net private company dividends and other excessive non-arm's length income	No.	5	5	5	5	5	5
	\$	1,852,596	3,963,035	15,982,611	18,110,088	116,819	1,253,943
Net non-arm's length income (subject to 45% tax rate)	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total assessable income	No.	14,230	12,540	11,630	10,135	8,990	7,965
	\$	39,728,381,004	40,527,571,828	45,501,001,471	54,733,966,935	66,098,324,491	80,457,982,276
Section C: Deductions							
Exempt current pension income	No.	2,390	2,575	2,715	2,715	2,885	2,895
	\$	2,531,232,746	1,965,062,621	2,466,746,001	3,084,426,197	4,270,275,549	6,266,105,947
Interest expenses within Australia	No.	385	370	270	195	155	125
	\$	2,508,163	2,689,306	1,458,284	1,411,221	2,522,484	1,114,084
Interest expenses overseas	No.	5	5	5	5	5	5
	\$	95,776	44,633	29,738	12,070	6,371	110,455
Salary and wages	No.	45	55	45	55	40	30
	\$	23,240,972	44,534,573	43,624,746	56,973,175	58,733,128	63,667,782

Taxation statistics 2010–11

Table 1: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2010–11^{1,2}

		2006–07	2007–08	2008–09	2009–10	2010–11
Assessable personal contributions	No.	710	600	440	390	365
	\$	3,725,261,381	3,729,218,393	2,879,125,973	3,424,191,260	2,660,703,448
No TFN quoted contributions	No.	n.a.	200	190	180	165
	\$	n.a.	550,588,875	428,821,729	392,279,233	423,807,849
Contributions excluded by trustee	No.	5	5	5	5	5
	\$	129,354,836	46,790,837	15,949,016	11,236,467	170,438,883
Pre 1 July 1988 funding credits	No.	5	5	5	5	5
	\$	102,904,935	849,525,674	525,159,914	642,866,689	669,860,130
Transfer of liability to life insurance company of PST	No.	45	40	40	40	35
	\$	11,652,016,506	12,471,684,726	11,650,641,778	11,293,023,104	11,685,127,480
Other income	No.	3,410	4,055	2,450	2,970	2,175
	\$	5,358,139,102	8,916,814,964	13,215,766,131	13,420,327,651	14,360,028,109
Assessable income due to changed tax status of fund	No.	n.a.	5	5	5	n.a.
	\$	n.a.	39,430	4	1	n.a.
Net private company dividends and other excessive non-arm's length income	No.	5	n.a.	n.a.	n.a.	n.a.
	\$	318,881	n.a.	n.a.	n.a.	n.a.
Net non-arm's length income (subject to 45% tax rate)	No.	n.a.	5	5	5	5
	\$	n.a.	270,500	320,434	354,900	1,095,189
Total assessable income	No.	6,900	5,625	4,910	4,455	4,040
	\$	106,860,432,917	92,100,623,895	83,177,770,739	85,911,873,952	103,001,331,575
Section C: Deductions						
Exempt current pension income	No.	2,845	2,855	2,595	2,505	2,365
	\$	7,351,392,524	8,677,117,997	8,219,597,314	8,150,339,121	11,817,281,158
Interest expenses within Australia	No.	90	65	45	35	20
	\$	1,563,158	3,467,274	3,794,924	1,452,786	2,078,385
Interest expenses overseas	No.	5	5	n.a.	5	5
	\$	900	364	n.a.	2	1,845
Salary and wages	No.	30	30	40	40	40
	\$	62,540,938	77,587,164	98,380,519	112,712,146	125,670,021

Taxation statistics 2010–11

Table 1: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2010–11^{1,2}

		1988–89	1989–90	1990–91	1991–92	1992–93	1993–94
Capital works deductions	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction for decline in value of depreciating assets	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Small business and general business tax break	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Death or disability premiums	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Death benefit increase	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Investment expenses	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Management and administration expenses	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Forestry managed investment scheme deduction	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Exempt S290A income	No.	n.a.	220	180	175	210	185
	\$	n.a.	122,351,956	203,549,287	96,913,534	48,503,346	24,174,060
Other deductions	No.	n.a.	n.a.	n.a.	61,580	71,695	80,765
	\$	n.a.	n.a.	n.a.	2,199,706,189	2,345,217,394	2,576,043,979
Tax losses deducted	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total deductions	No.	n.a.	8,625	4,470	64,815	73,650	82,420
	\$	n.a.	3,303,500,568	3,488,326,280	4,739,619,927	5,476,547,852	5,835,710,666
Taxable income or loss	No.	n.a.	74,090	66,990	71,090	78,920	85,095
	\$	n.a.	7,646,381,214	9,802,163,490	12,239,249,398	11,762,806,971	15,572,004,023
Section E: Losses							
Tax losses carried forward to later income years	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

Taxation statistics 2010–11

Table 1: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2010–11^{1,2}

		1994–95	1995–96	1996–97	1997–98	1998–99	1999–2000
Capital works deductions	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction for decline in value of depreciating assets	No.	n.a.	n.a.	n.a.	11,645	14,030	2,965
	\$	n.a.	n.a.	n.a.	125,499,836	120,861,279	61,644,066
Small business and general business tax break	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Death or disability premiums	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Death benefit increase	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Investment expenses	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Management and administration expenses	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Forestry managed investment scheme deduction	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Exempt S290A income	No.	160	135	165	140	145	60
	\$	11,232,085	9,416,284	8,001,411	2,125,451	2,497,467	1,495,328
Other deductions	No.	90,780	109,155	134,105	157,200	174,525	39,135
	\$	3,890,641,560	3,627,849,484	3,523,644,850	4,019,977,266	10,882,140,150	4,447,997,872
Tax losses deducted	No.	n.a.	1,935	1,990	2,265	3,210	1,100
	\$	n.a.	120,847,802	97,692,772	152,389,132	82,216,423	82,006,095
Total deductions	No.	92,235	111,490	136,230	159,430	176,740	39,695
	\$	7,333,675,455	8,242,212,804	9,432,331,566	10,542,959,283	17,622,261,936	12,315,841,102
Taxable income or loss	No.	95,260	121,025	141,250	163,485	178,970	38,745
	\$	13,459,841,760	20,005,373,146	23,611,193,503	29,942,970,383	30,062,959,769	26,171,863,636
Section E: Losses							
Tax losses carried forward to later income years	No.	n.a.	2,790	5,200	7,355	9,045	2,700
	\$	n.a.	21,391,131	483,321,408	481,576,967	472,058,577	321,463,434

Taxation statistics 2010–11

Table 1: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2010–11^{1,2}

		2000–01	2001–02	2002–03	2003–04	2004–05	2005–06
Capital works deductions	No.	105	90	80	60	50	30
	\$	8,876,934	12,232,995	14,051,430	13,625,197	17,620,054	10,875,763
Deduction for decline in value of depreciating assets	No.	470	315	320	240	220	120
	\$	45,321,922	44,166,439	43,186,435	54,543,862	37,181,102	28,961,415
Small business and general business tax break	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Death or disability premiums	No.	1,830	1,870	1,725	1,425	1,195	940
	\$	1,361,867,076	1,753,407,937	1,942,937,236	2,136,587,452	2,187,287,558	2,580,662,282
Death benefit increase	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Investment expenses	No.	1,185	1,060	925	865	840	515
	\$	523,684,931	754,282,755	795,219,189	1,001,351,928	1,210,777,924	1,471,003,509
Management and administration expenses	No.	9,175	9,065	8,910	8,025	7,260	4,985
	\$	1,141,517,671	1,264,313,370	1,298,864,342	1,442,134,940	1,776,659,559	2,080,961,021
Forestry managed investment scheme deduction	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Exempt S290A income	No.	15	10	5	n.a.	n.a.	n.a.
	\$	281,680	182,274	164,531	n.a.	n.a.	n.a.
Other deductions	No.	11,445	4,975	3,865	2,770	2,175	5,145
	\$	2,567,960,092	1,874,399,654	1,894,900,548	2,425,923,655	1,314,450,473	1,419,511,643
Tax losses deducted	No.	455	345	465	250	230	395
	\$	62,372,320	38,264,427	52,825,632	52,014,283	53,503,605	17,853,690
Total deductions	No.	14,125	12,490	11,575	10,085	8,945	7,925
	\$	13,212,821,640	14,368,956,339	15,850,812,962	18,036,838,632	20,127,032,784	23,686,889,008
Taxable income or loss	No.	12,745	10,955	9,865	8,355	7,110	6,380
	\$	26,512,818,499	26,158,615,488	29,650,188,405	36,697,128,196	45,971,301,930	56,771,093,167
Section E: Losses							
Tax losses carried forward to later income years	No.	1,400	1,705	1,590	1,020	1,140	530
	\$	333,099,092	345,158,728	312,207,376	269,130,401	268,941,443	160,415,504

Taxation statistics 2010–11

Table 1: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2010–11^{1,2}

		2006–07	2007–08	2008–09	2009–10	2010–11
Capital works deductions	No.	30	30	25	25	25
	\$	11,072,235	11,450,258	10,508,868	12,160,642	17,019,161
Deduction for decline in value of depreciating assets	No.	110	80	70	70	60
	\$	28,198,621	29,488,303	25,457,138	34,604,473	26,235,790
Small business and general business tax break	No.	n.a.	n.a.	10	5	n.a.
	\$	n.a.	n.a.	437,122	185,814	n.a.
Death or disability premiums	No.	760	620	560	530	500
	\$	2,938,776,968	3,327,879,734	4,111,611,270	4,169,187,316	4,965,732,070
Death benefit increase	No.	n.a.	95	130	150	155
	\$	n.a.	246,303,466	369,075,670	460,030,030	543,177,558
Investment expenses	No.	390	300	255	250	230
	\$	1,421,482,974	1,192,757,595	2,551,323,907	1,590,394,661	1,385,018,093
Management and administration expenses	No.	4,155	3,150	3,005	2,870	2,550
	\$	2,471,132,803	2,732,514,025	2,671,391,015	2,928,034,432	3,121,116,570
Forestry managed investment scheme deduction	No.	n.a.	5	5	n.a.	5
	\$	n.a.	396,006	31,844	n.a.	1
Exempt S290A income	No.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other deductions	No.	4,480	3,605	2,805	2,015	1,735
	\$	1,574,019,637	3,201,498,911	14,068,844,002	5,201,349,630	4,899,353,296
Tax losses deducted	No.	150	105	120	150	165
	\$	33,055,336	26,686,547	44,097,672	477,942,929	120,655,940
Total deductions	No.	6,875	5,610	4,905	4,455	4,040
	\$	27,545,252,600	19,527,147,644	32,174,551,265	23,138,393,982	27,023,339,888
Taxable income or loss	No.	5,065	3,890	3,230	3,125	2,790
	\$	79,315,206,137	72,573,522,276	49,514,209,773	62,945,498,030	76,894,857,914
Section E: Losses						
Tax losses carried forward to later income years	No.	400	290	360	460	315
	\$	152,278,456	184,037,383	616,246,592	237,443,144	173,156,788

Taxation statistics 2010–11

Table 1: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2010–11^{1,2}

		1988–89	1989–90	1990–91	1991–92	1992–93	1993–94
Net capital losses carried forward to later income years	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Other information							
Intangible depreciating assets first deducted	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Other depreciating assets first deducted	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Termination value of intangible depreciating assets	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Termination value of other depreciating assets	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total investments	No.	n.a.	72,110	66,815	70,170	76,700	84,345
	\$	n.a.	103,635,195,569	128,483,823,565	150,937,522,144	189,125,737,087	165,337,963,312
Number of members	No.	4,377,905	12,845,650	10,187,980	n.a.	n.a.	n.a.
Number of payments received from non-resident superannuation funds	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Attributed foreign income - listed country	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Attributed foreign income - section 404 country	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Attributed foreign income - unlisted country	No.	n.a.	n.a.	n.a.	n.a.	n.a.	5
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	409
Attributed foreign income - FIF/FLP income	No.	n.a.	n.a.	n.a.	n.a.	n.a.	50
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	137,748
Attributed foreign income	No.	n.a.	n.a.	110	80	160	90
	\$	n.a.	n.a.	1,768,036	847,623	5,522,014	276,198
Net assets available to pay benefits	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax spared foreign tax credits	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

Taxation statistics 2010–11

Table 1: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2010–11^{1,2}

		1994–95	1995–96	1996–97	1997–98	1998–99	1999–2000
Net capital losses carried forward to later income years	No.	n.a.	n.a.	9,800	11,870	22,600	5,010
	\$	n.a.	n.a.	542,698,376	240,067,019	923,732,487	294,057,968
Other information							
Intangible depreciating assets first deducted	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Other depreciating assets first deducted	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Termination value of intangible depreciating assets	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Termination value of other depreciating assets	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total investments	No.	95,185	117,830	137,105	165,710	180,395	37,730
	\$	187,018,399,980	206,680,674,063	262,332,881,929	290,669,233,697	329,275,913,903	358,654,484,624
Number of members	No.	22,098,430	31,283,705	34,672,305	47,199,620	50,426,595	69,186,295
Number of payments received from non-resident superannuation funds	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Attributed foreign income - listed country	No.	n.a.	n.a.	5	60	45	15
	\$	n.a.	n.a.	8,330,113	5,883,025	501,504	21,268,876
Attributed foreign income - section 404 country	No.	n.a.	n.a.	n.a.	5	10	5
	\$	n.a.	n.a.	n.a.	3,556	1,333	1,520
Attributed foreign income - unlisted country	No.	15	5	10	5	20	10
	\$	13,626	846	149,744	15,156	82,663	798,291
Attributed foreign income - FIF/FLP income	No.	50	55	35	50	75	10
	\$	8,675,351	25,721,879	73,985,223	39,952,292	17,460,766	789,229,682
Attributed foreign income	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Net assets available to pay benefits	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax spared foreign tax credits	No.	n.a.	n.a.	175	230	585	815
	\$	n.a.	n.a.	729,931	299,076	1,796,417	50,560

Taxation statistics 2010–11

Table 1: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2010–11^{1,2}

		2000–01	2001–02	2002–03	2003–04	2004–05	2005–06
Net capital losses carried forward to later income years	No.	2,820	3,350	4,665	4,245	2,600	1,870
	\$	267,515,082	1,736,032,019	9,160,373,175	8,442,271,592	3,553,018,205	1,645,906,082
Other information							
Intangible depreciating assets first deducted	No.	n.a.	10	5	10	5	5
	\$	n.a.	2,389,828	1,891,364	1,832,470	1,289,240	2,240,363
Other depreciating assets first deducted	No.	n.a.	75	65	65	40	30
	\$	n.a.	20,177,839	42,566,348	28,375,160	45,843,014	30,279,282
Termination value of intangible depreciating assets	No.	n.a.	5	n.a.	5	5	5
	\$	n.a.	105,758	n.a.	4,030	487	6,655
Termination value of other depreciating assets	No.	n.a.	70	70	50	25	25
	\$	n.a.	10,155,173	49,676,014	7,724,939	15,573,235	2,025,606
Total investments	No.	13,235	11,530	10,635	9,695	8,625	7,630
	\$	389,348,046,617	373,666,991,141	362,721,164,571	464,568,209,710	565,961,033,304	677,051,912,572
Number of members	No.	24,129,110	23,942,920	24,522,620	25,608,010	27,092,890	28,206,345
Number of payments received from non-resident superannuation funds	No.	n.a.	n.a.	n.a.	n.a.	510	55
Attributed foreign income - listed country	No.	n.a.	5	n.a.	n.a.	n.a.	5
	\$	n.a.	142,758	n.a.	n.a.	n.a.	12
Attributed foreign income - section 404 country	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Attributed foreign income - unlisted country	No.	5	n.a.	5	n.a.	5	5
	\$	120	n.a.	21,640	n.a.	8,564,517	9,000,000
Attributed foreign income - FIF/FLP income	No.	5	5	5	5	5	n.a.
	\$	5,652,073	49,262,211	11,329,573	1,111,951	129,701	n.a.
Attributed foreign income	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Net assets available to pay benefits	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax spared foreign tax credits	No.	1,290	1,550	1,770	1,260	1,610	65
	\$	945,726	30,235	23,964	38,673	40,000	5,106

Taxation statistics 2010–11

Table 1: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2010–11^{1,2}

		2006–07	2007–08	2008–09	2009–10	2010–11
Net capital losses carried forward to later income years	No.	1,270	780	2,475	2,510	2,350
	\$	794,974,794	3,124,660,671	41,097,878,337	52,878,425,064	53,795,605,671
Other information						
Intangible depreciating assets first deducted	No.	5	n.a.	n.a.	n.a.	n.a.
	\$	192,280	n.a.	n.a.	n.a.	n.a.
Other depreciating assets first deducted	No.	35	n.a.	n.a.	n.a.	n.a.
	\$	35,196,174	n.a.	n.a.	n.a.	n.a.
Termination value of intangible depreciating assets	No.	5	n.a.	n.a.	n.a.	n.a.
	\$	2,107,578	n.a.	n.a.	n.a.	n.a.
Termination value of other depreciating assets	No.	15	n.a.	n.a.	n.a.	n.a.
	\$	4,067,440	n.a.	n.a.	n.a.	n.a.
Total investments	No.	6,795	5	5	n.a.	5
	\$	815,513,825,021	1,080,847	430,000	n.a.	560,418
Number of members	No.	29,205,710	30,590,050	31,258,165	31,421,655	31,153,335
Number of payments received from non-resident superannuation funds	No.	40	575	195	170	745
Attributed foreign income - listed country	No.	5	5	5	5	5
	\$	25	2,060	659	16,492	2,867
Attributed foreign income - section 404 country	No.	n.a.	5	5	n.a.	n.a.
	\$	n.a.	4,090,701	4	n.a.	n.a.
Attributed foreign income - unlisted country	No.	5	5	n.a.	5	5
	\$	295,150,832	5,238,181	n.a.	19,366,542	5,592,178
Attributed foreign income - FIF/FLP income	No.	5	5	5	5	n.a.
	\$	4,000,132	5,035,923	142,998,926	868,140	n.a.
Attributed foreign income	No.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net assets available to pay benefits	No.	n.a.	5,105	4,310	3,800	3,440
	\$	n.a.	766,148,635,974	689,129,264,151	850,649,750,280	837,908,154,579
Tax spared foreign tax credits	No.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

Taxation statistics 2010–11

Table 1: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2010–11^{1,2}

		1988–89	1989–90	1990–91	1991–92	1992–93	1993–94
Total TOFA gains	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total TOFA losses	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA transitional balancing adjustment	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Section D: Income tax calculation statement							
Taxable income	No.	n.a.	74,195	67,280	72,755	80,745	89,035
	\$	n.a.	8,031,495,781	9,811,536,766	12,778,639,245	12,324,801,077	16,661,863,900
No-TFN quoted contributions tax	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross tax	No.	n.a.	74,055	67,270	72,760	80,745	89,060
	\$	n.a.	1,216,157,565	1,479,628,764	1,922,990,094	1,854,928,922	2,507,832,385
Credit: foreign income tax offset	No.	n.a.	2,540	2,575	3,690	5,425	7,700
	\$	n.a.	15,397,637	15,496,605	25,396,037	33,798,162	41,866,671
Credit: rebates and tax offsets	No.	n.a.	12,815	13,615	21,025	26,925	36,515
	\$	n.a.	480,500,548	399,697,503	456,927,655	549,220,970	659,613,513
Net tax	No.	n.a.	72,350	65,395	70,280	76,430	85,045
	\$	486,000,000	730,150,499	1,049,461,091	1,440,705,194	1,271,972,884	2,206,565,083
Section 102AAM interest charge	No.	n.a.	n.a.	50	55	65	50
	\$	n.a.	n.a.	15,083	24,837	28,127	31,966
Credit: interest on early payments	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Credit: ABN/TFN not quoted (non-individual)	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Credit: foreign resident withholding	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Credit: refundable franking credits	No.	n.a.	n.a.	n.a.	n.a.	n.a.	5,285
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	2,197,807

Taxation statistics 2010–11

Table 1: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2010–11^{1,2}

		1994–95	1995–96	1996–97	1997–98	1998–99	1999–2000
Total TOFA gains	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total TOFA losses	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA transitional balancing adjustment	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Section D: Income tax calculation statement							
Taxable income	No.	96,500	118,645	138,760	158,255	172,900	36,675
	\$	13,632,418,243	20,159,025,901	23,838,844,860	30,087,682,361	30,207,264,819	26,229,926,883
No-TFN quoted contributions tax	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross tax	No.	96,540	118,645	138,710	158,255	172,900	36,675
	\$	2,049,447,798	3,027,704,102	3,583,683,432	4,523,339,423	4,555,568,279	3,952,337,133
Credit: foreign income tax offset	No.	6,105	12,745	17,170	20,625	24,555	6,635
	\$	42,734,566	36,239,892	42,731,843	58,799,860	51,367,551	60,084,463
Credit: rebates and tax offsets	No.	31,930	45,640	63,095	84,485	100,095	21,330
	\$	565,174,847	792,567,266	967,100,556	1,071,493,053	1,172,914,488	972,589,233
Net tax	No.	92,320	112,275	130,505	147,065	158,930	32,640
	\$	1,398,137,242	2,156,372,690	2,518,921,443	3,349,354,668	3,274,238,168	2,900,838,246
Section 102AAM interest charge	No.	30	35	65	65	75	40
	\$	14,639	76,950	122,003	85,292	242,102	61,354
Credit: interest on early payments	No.	355	185	180	255	260	50
	\$	424,782	23,071	172,469	44,680	38,409	6,408
Credit: ABN/TFN not quoted (non-individual)	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Credit: foreign resident withholding	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Credit: refundable franking credits	No.	22,460	26,080	32,420	37,125	41,695	9,620
	\$	44,327,613	42,355,687	55,802,658	43,657,854	57,056,500	18,957,130

Taxation statistics 2010–11

Table 1: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2010–11^{1,2}

		2000–01	2001–02	2002–03	2003–04	2004–05	2005–06
Total TOFA gains	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total TOFA losses	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA transitional balancing adjustment	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Section D: Income tax calculation statement							
Taxable income	No.	11,560	9,445	8,595	7,515	6,495	5,970
	\$	26,567,101,763	26,215,638,479	29,685,178,118	36,722,020,274	45,990,497,303	56,798,021,073
No-TFN quoted contributions tax	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross tax	No.	11,560	9,445	8,595	7,515	6,495	5,970
	\$	3,999,511,890	3,941,337,192	4,459,743,109	5,515,796,513	6,913,419,097	8,531,016,109
Credit: foreign income tax offset	No.	4,490	4,555	4,595	4,445	4,255	4,370
	\$	68,331,916	86,400,052	110,502,614	127,339,533	202,099,828	239,418,011
Credit: rebates and tax offsets	No.	2,490	675	290	280	185	150
	\$	797,099,284	507,791,568	127,899,190	141,405,106	130,090,591	9,990,588
Net tax	No.	13,295	11,565	10,670	9,505	8,535	7,595
	\$	2,582,605,335	2,801,261,081	3,140,166,939	3,745,819,641	4,154,699,117	5,459,898,231
Section 102AAM interest charge	No.	5	5	n.a.	5	5	n.a.
	\$	691	2,511	n.a.	83	45	n.a.
Credit: interest on early payments	No.	10	5	5	5	n.a.	5
	\$	1,081	152	190	1,724	n.a.	178
Credit: ABN/TFN not quoted (non-individual)	No.	15	15	520	425	345	160
	\$	23,132	26,845	1,477,634	1,605,476	682,338	1,109,709
Credit: foreign resident withholding	No.	n.a.	n.a.	n.a.	n.a.	65	5
	\$	n.a.	n.a.	n.a.	n.a.	6,630	437
Credit: refundable franking credits	No.	8,995	9,200	8,920	8,160	7,570	6,910
	\$	551,475,355	545,884,491	1,080,233,327	1,501,232,234	2,426,529,560	2,821,709,280

Taxation statistics 2010–11

Table 1: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2010–11^{1,2}

		2006–07	2007–08	2008–09	2009–10	2010–11
Total TOFA gains	No.	n.a.	n.a.	n.a.	n.a.	85
	\$	n.a.	n.a.	n.a.	n.a.	15,556,126,140
Total TOFA losses	No.	n.a.	n.a.	n.a.	n.a.	55
	\$	n.a.	n.a.	n.a.	n.a.	7,601,047,178
TOFA transitional balancing adjustment	No.	n.a.	n.a.	n.a.	n.a.	5
	\$	n.a.	n.a.	n.a.	n.a.	7,512,421
Section D: Income tax calculation statement						
Taxable income	No.	4,765	3,660	2,910	2,700	2,495
	\$	79,335,803,541	72,619,546,583	49,991,573,142	63,009,351,484	76,955,253,905
No-TFN quoted contributions tax	No.	n.a.	n.a.	n.a.	n.a.	170
	\$	n.a.	n.a.	n.a.	n.a.	133,588,436
Gross tax	No.	4,760	3,680	2,925	2,720	2,515
	\$	11,913,378,818	11,054,961,011	7,632,397,722	9,572,602,817	11,663,330,583
Credit: foreign income tax offset	No.	3,545	2,890	2,155	1,575	1,330
	\$	300,362,083	375,779,921	173,240,804	229,155,041	278,359,842
Credit: rebates and tax offsets	No.	90	40	25	20	15
	\$	43,316,311	33,472,580	15,484,462	248,881	590,772
Net tax	No.	6,570	5,370	4,710	4,245	3,860
	\$	8,251,078,284	7,883,208,342	4,663,206,277	6,916,484,607	7,142,702,590
Section 102AAM interest charge	No.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Credit: interest on early payments	No.	n.a.	5	n.a.	n.a.	n.a.
	\$	n.a.	2	n.a.	n.a.	n.a.
Credit: ABN/TFN not quoted (non-individual)	No.	150	425	345	410	395
	\$	762,886	790,104	1,089,264	2,207,425	223,456
Credit: foreign resident withholding	No.	10	10	5	5	5
	\$	18,053	97,476	2,500	246,033	493,258
Credit: refundable franking credits	No.	6,100	5,060	4,495	4,065	3,700
	\$	3,318,622,140	2,762,500,168	2,733,500,371	2,378,890,560	4,173,816,577

Taxation statistics 2010–11

Table 1: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2010–11^{1,2}

		1988–89	1989–90	1990–91	1991–92	1992–93	1993–94
Credit: no-TFN tax offset	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Credit: interest on no-TFN tax offset	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Credit: refundable national rental affordability scheme tax offset	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Credit: TFN amounts withheld from payments from closely held trusts	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total rebates/tax offsets	No.	n.a.	13,360	14,310	18,325	340	21,040
	\$	n.a.	495,921,232	415,680,505	317,105,902	74,043,497	169,559,201
PAYG instalments raised	No.	n.a.	3,305	7,215	11,030	11,000	15,055
	\$	n.a.	134,356,524	461,208,374	5,903,021,573	809,971,508	821,436,272
Total amount due or refundable	No.	n.a.	72,585	65,000	69,955	76,070	85,375
	\$	n.a.	1,144,138,998	620,484,774	813,002,247	678,927,441	1,069,575,459

Taxation statistics 2010–11

Table 1: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2010–11^{1,2}

		1994–95	1995–96	1996–97	1997–98	1998–99	1999–2000
Credit: no-TFN tax offset	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Credit: interest on no-TFN tax offset	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Credit: refundable national rental affordability scheme tax offset	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Credit: TFN amounts withheld from payments from closely held trusts	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total rebates/tax offsets	No.	33,055	47,475	65,350	86,650	102,335	21,990
	\$	607,902,570	828,807,163	1,009,832,398	1,130,293,356	1,224,282,039	1,032,673,697
PAYG instalments raised	No.	25,005	43,305	58,540	67,845	76,980	9,760
	\$	872,707,029	1,196,733,811	1,715,998,413	2,452,829,120	2,566,139,838	2,139,384,187
Total amount due or refundable	No.	87,525	110,420	129,955	147,695	160,645	32,655
	\$	669,893,575	232,349,748	795,501,803	896,615,500	708,322,254	761,389,373

Taxation statistics 2010–11

Table 1: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2010–11^{1,2}

		2000–01	2001–02	2002–03	2003–04	2004–05	2005–06
Credit: no-TFN tax offset	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Credit: interest on no-TFN tax offset	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Credit: refundable national rental affordability scheme tax offset	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Credit: TFN amounts withheld from payments from closely held trusts	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total rebates/tax offsets	No.	5,710	4,900	4,745	4,590	4,350	4,440
	\$	865,431,200	594,191,620	238,401,805	268,744,639	332,190,420	249,408,598
PAYG instalments raised	No.	7,215	6,440	5,465	4,525	3,770	3,220
	\$	2,973,373,863	3,072,008,077	3,236,387,387	3,689,769,896	4,052,642,908	4,605,638,110
Total amount due or refundable	No.	13,360	11,690	10,940	9,695	8,655	7,695
	\$	-390,818,841	-271,078,492	-97,013,199	54,442,650	101,367,286	853,149,798

Taxation statistics 2010–11

Table 1: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2010–11^{1,2}

		2006–07	2007–08	2008–09	2009–10	2010–11
Credit: no-TFN tax offset	No.	n.a.	n.a.	110	110	110
	\$	n.a.	n.a.	46,793,913	47,811,779	67,246,984
Credit: interest on no-TFN tax offset	No.	n.a.	n.a.	5	5	5
	\$	n.a.	n.a.	126,475	12,071	613,940
Credit: refundable national rental affordability scheme tax offset	No.	n.a.	n.a.	5	n.a.	n.a.
	\$	n.a.	n.a.	142,948	n.a.	n.a.
Credit: TFN amounts withheld from payments from closely held trusts	No.	n.a.	n.a.	n.a.	n.a.	0
	\$	n.a.	n.a.	n.a.	n.a.	0
Total rebates/tax offsets	No.	3,600	2,905	2,170	1,585	1,335
	\$	343,678,394	409,252,501	188,725,266	229,403,922	278,950,614
PAYG instalments raised	No.	2,430	2,440	2,060	1,500	1,005
	\$	6,203,085,519	6,793,621,292	5,210,567,299	5,537,010,676	6,027,221,529
Total amount due or refundable	No.	6,660	5,420	4,750	4,290	3,885
	\$	2,047,211,573	1,088,705,831	-548,025,743	1,377,819,926	1,119,325,122