

Tax file number (TFN)

Australian Government



Australian Taxation Office

Losses schedule

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2013 tax return.

Superannuation funds should complete and attach this schedule to their 2013 tax return.

Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Print one letter or number in each box. Do not use correction fluid or tape.

Refer to *Losses schedule instructions 2013*, available on our website **www.ato.gov.au** for instructions on how to complete this schedule.





Part A Losses carried forward to the 2013–14 income year – excludes film losses

1 Tax losses carried forward to later income years



Transfer the amount at U to the Tax losses carried forward to later income years label on your tax return.

2 Net capital losses carried forward to later income years



Part B Ownership and same business test - company and listed widely held trust only

Complete item 3 of Part B if a loss is being carried forward to later income years and the same business test has to be satisfied in relation to that loss.

Do not complete items 1, 2 or 4 of Part B if, in the 2012-13 income year, no loss has been claimed as a deduction or, in the

C	ase of companies, losses have not been	transferred in or out.					
1	Whether continuity of majority ownership test passed	Year of loss 2012–13	A Yes	s No	Print X in t		
	Note : If the entity has deducted, transferred in or transferred out (as applicable) in the	2012-13	B Yes		Print X in t appropriat	he	
	2012–13 income year a loss incurred in any of the listed years, print X in the Yes or No box to indicate whether the entity	2010–11	C Yes	S No	Print X in t appropriat	e box.	
	has satisfied the continuity of majority ownership test in respect of that loss.	2009–10	D Yes		Print X in t appropriat	e box.	
		2008–09	E Yes	S No	appropriat		
		2007–08 and earlier income years		No	Print X in t appropriat		
2	Amount of losses deducted for whi business test is satisfied – excludes fi		ership	test is n	ot passed b	ut the sai	me
		Tax losses	G	, [_,	00.
		Net capital losses	Н], [_,	00.
3	Losses carried forward for which th years – excludes film losses	ne same business test must be sa	atisfied	before	they can be	deducted	d in later
	,	Tax losses],[_,	00
		Net capital losses	J], [_,	00.
4	Do current year loss provisions app Is the company required to calculate its ta the year under Subdivision 165-B or its net for the year under Subdivision 165-CB of th 1997 (ITAA 1997)?	axable income or tax loss for capital gain or net capital loss	K Yes	s No	Print X in t appropriat		
	Part C Unrealised losses – compart	ny only					
	Note: These questions relate to the operation	of Subdivision 165-CC of ITAA 1997.					
	Has a changeover time occurred in relation after 1.00pm by legal time in the Australian 11 November 1999?		L Yes	s No	Print X in t appropriat		
	If you printed X in the No box at L , do not c	omplete M, N or O.					

At the changeover time did the company satisfy the maximum net asset value test under section 152-15 of ITAA 1997?

If you printed **X** in the **No** box at **M**, has the company determined it had an unrealised net loss at the changeover time?

If you printed X in the Yes box at N, what was the amount of unrealised net loss calculated under section 165-115E of ITAA 1997?

Print X in the M Yes No appropriate box. Print X in the No Yes appropriate box.

Part D Life insurance companies

Complying superannuation/FHSA class tax losses carried Ρ forward to later income years

Complying superannuation/FHSA net capital losses carried forward to later income years

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1 Foreign loss component of a tax loss – excludes losses of CFCs

Foreign loss component of tax losses deducted – included at the Tax losses deducted label on your tax return	K						
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Foreign loss component of tax losses carried forward – included at the **Tax losses carried forward to later income years** label on your tax return

2 Controlled foreign company losses

Current year CFC losses	M,,,
CFC losses deducted	N,,,
CFC losses carried forward	0,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,



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Part F Tax losses reconciliation statement					
Balance of tax losses brought forward from the prior income year	Α], [,		00.
SUBTRACT Net forgiven amount of debt	С], [,		00.
ADD Tax loss incurred (if any) during current year	D], [, [00.
SUBTRACT Tax losses carried back	K] _ , _ [,	,	00.
ADD Tax loss amount from conversion of excess franking offsets	E], [, [00.
SUBTRACT Net exempt income	F], [00.
SUBTRACT Tax losses forgone	G], [,	00.
SUBTRACT Tax losses deducted	H], [,	00.
SUBTRACT Tax losses transferred out under Subdivision 170-A (only for transfers involving a foreign bank branch or a PE of a foreign financial entity)], [,	, [00.00
Total tax losses carried forward to later income years	J], [00.00
Transfer the amount at J to the Tax losses carried for	ward to	later inco	me years	abel on your t	ax return.

If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements.

TAXPAYER'S DECLARATION

I declare that the information on this form is true and correct.

Signature	
	Day Month Year
Contact person Dayti	me contact number (include area code)