



5 Tax losses carried forward to later income years

Group **S** , , , ~~X~~

Transferred **V** , , , ~~X~~

Total U , , , ~~X~~

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

6 Net capital losses transferred from joining entities (including head company) at consolidation

Continuity of ownership test losses **A** , , , ~~X~~

Business continuity test losses **B** , , , ~~X~~

Other losses – trusts only **C** , , , ~~X~~

7 Net capital losses transferred from joining entities after consolidation

Continuity of ownership test losses **D** , , , ~~X~~

Business continuity test losses **E** , , , ~~X~~

Other losses – trusts only **F** , , , ~~X~~

8 Net capital losses applied

Group **G** , , , ~~X~~

Transferred **I** , , , ~~X~~

Total J , , , ~~X~~

9 Transferred net capital losses applied

	Transferor TFN		
A	<input type="text"/>	<input type="text"/>	<input type="text"/>
D	<input type="text"/>	<input type="text"/>	<input type="text"/>
G	<input type="text"/>	<input type="text"/>	<input type="text"/>
J	<input type="text"/>	<input type="text"/>	<input type="text"/>
M	<input type="text"/>	<input type="text"/>	<input type="text"/>
P	<input type="text"/>	<input type="text"/>	<input type="text"/>

	Available fraction
B	<input type="text"/> · <input type="text"/>
E	<input type="text"/> · <input type="text"/>
H	<input type="text"/> · <input type="text"/>
K	<input type="text"/> · <input type="text"/>
N	<input type="text"/> · <input type="text"/>
Q	<input type="text"/> · <input type="text"/>

C	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> X
F	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> X
I	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> X
L	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> X
O	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> X
R	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> X

10 Net capital losses carried forward to later income years

Group **S** , , , ~~X~~

Transferred **U** , , , ~~X~~

Total V , , , ~~X~~

Transfer the amount at **V** to the **Net capital losses carried forward to later income years** label on your *Company tax return*.

11 If you completed item 4 or item 9 in Part A, were the apportionment rules applied?

W Yes No Print **X** in the appropriate box





Part B: Cancellation of transfer of losses

1 Has the head company cancelled the transfer of a loss?

A Yes No Print X in the appropriate box

2 Details of cancellation of transfer of losses

If you printed X in the **yes** box at A, complete the following labels:

		Joining entity TFN			
B	<input type="text"/>				
D	<input type="text"/>				
F	<input type="text"/>				
H	<input type="text"/>				
C	<input type="text"/>				
E	<input type="text"/>				
G	<input type="text"/>				
I	<input type="text"/>				

Part C: Ownership test and business continuity test

1 For each joining company that transferred a business continuity test tax loss or business continuity test net capital loss to the head company, determine the year of income in which the joining company first failed the continuity of ownership or control tests. Against each of the listed years, show the total amount of losses which first failed the continuity of ownership or control tests in that year.

	Year ownership test failed	
2020-21	J	<input type="text"/>
2019-20	K	<input type="text"/>
2018-19	L	<input type="text"/>
2017-18	M	<input type="text"/>
2016-17 and earlier income years	N	<input type="text"/>

2 Amount of losses deducted/applied after consolidation, for which the continuity of ownership test is not passed but the business continuity test is satisfied.

Tax losses	O	<input type="text"/>
Net capital losses	P	<input type="text"/>

3 Amount of losses carried forward to later income years for which the business continuity test must be satisfied before they can be deducted/applied.

Tax losses	Q	<input type="text"/>
Net capital losses	R	<input type="text"/>

Part D: Life insurance companies

Complying superannuation class tax losses carried forward to later income years	T	<input type="text"/>
Complying superannuation net capital losses carried forward to later income years	U	<input type="text"/>

Part E: Controlled foreign company losses

Current year CFC losses	N	<input type="text"/>
CFC losses deducted	O	<input type="text"/>
CFC losses carried forward	P	<input type="text"/>



