



Loss carry back claim form – 2020–21 Early balancer substituted accounting period or lodging a company tax return for part year

Use this form to notify us of a loss carry back tax offset being claimed in connection with the lodgment of a company tax return before 1 July 2021. This form is only to be used by companies who either:

- have an approved early balancer substituted accounting period (SAP)
- need to lodge a company tax return for part of the 2020–21 income year.

Who should complete this form

This form should be completed by the public officer or tax agent of the company.

How to complete this form

For more information on completing this form you can:

- visit ato.gov.au/losscarryback
- phone **13 28 66** between 8.00am and 6.00pm Monday to Friday.

1 Accounting period

From Day / Month / Year to Day / Month / Year

2 Company information

Tax file number (TFN) Australia business number (ABN)

Name of company

3 Aggregated turnover 2020–21

X Select your aggregated turnover range for the 2020–21 year

If you are a Significant Global Entity (SGE) or selected **P** from the list above provide your 2020–21 aggregated turnover

Y 2020–21 aggregated turnover \$.00

4 Aggregated turnover 2019–20

X Select your aggregated turnover range for the 2019–20 year

If you are an SGE or selected **P** from the list above provide your 2019–20 aggregated turnover

Y 2019–20 aggregated turnover \$.00

5 Franking account

A Opening franking account balance \$.00

B Closing franking account balance \$.00

6 Loss carry back calculation

A Tax loss for 2019–20 carried back to 2018–19 \$.00

B Tax loss for 2020–21 carried back to 2018–19 \$.00

C Tax loss for 2020–21 carried back to 2019–20 \$.00

G Tax rate for 2019–20

H Tax rate for 2020–21

I Net exempt income for 2018–19 \$.00

J Net exempt income for 2019–20 \$.00

L Income tax liability for 2018–19 \$/c

M Income tax liability for 2019–20 \$/c

O Loss carry back tax offset \$/c

Declaration

Before making this declaration check to ensure you have answered all the relevant questions correctly.

- ! An incomplete form may delay processing or affect eligibility.
- Penalties may be imposed for giving false or misleading information.

Tax agent's declaration

I declare that:

- this schedule has been prepared in accordance with information provided by the taxpayer
- I have received a declaration from the taxpayer stating that the information provided to me is true and correct; and
- I am authorised by the taxpayer to lodge this schedule.

Name

Phone (include area code)

Reference number

Signature

Date

Day / Month / Year
 / /

Public officer's declaration

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

Name

Phone (include area code)

Signature

Date

Day / Month / Year
 / /

Privacy

Taxation law authorises the ATO collect information including personal information about the person authorised to sign the declaration. For important information about your privacy, go to ato.gov.au/privacy

How to lodge your form

The completed form must be submitted before or when lodging your tax return. You can lodge your form via Online services for agents, Online services for business, or the Business Portal:

- Select New message
- Topic name: Income Tax
- Subject: Lodge loss carry back claim form
- Attach the saved PDF form.