



# Capital gains tax (CGT) schedule 2002

Use in conjunction with company, trust or fund income tax return.

For instructions on how to complete this schedule refer to the publication *Guide to capital gains tax*.

This version is intended primarily for your or your client's record—not for lodgment. If you have to lodge this schedule with your clients tax return and that tax return is not being lodged via ELS, please use the preprinted schedule provided by the Australian Taxation Office for that purpose.

Tax file number (TFN)

Taxpayer name

Signature as prescribed in tax return

Australian Business Number

## Part A Capital gains from CGT assets and CGT events

### Non-active assets

*Capital gains—indexation method*

*Capital gains—discount method*

*Other capital gains*

Shares and units (in unit trusts) **A**  ·00

**B**  ·00

**C**  ·00

Real estate **D**  ·00

**E**  ·00

**F**  ·00

Other CGT assets and any other CGT events **G**  ·00

**H**  ·00

**I**  ·00

Collectables **J**  ·00

**K**  ·00

**L**  ·00

### Active assets

Shares and units (in unit trusts) **M**  ·00

**N**  ·00

**O**  ·00

Real estate **P**  ·00

**Q**  ·00

**R**  ·00

Other CGT assets and any other CGT events **S**  ·00

**T**  ·00

**U**  ·00

Add amounts at **A** to **S** above and write the total at **V** below.

Add amounts at **B** to **T** above and write the total at **W** below.

Add amounts at **C** to **U** above and write the total at **X** below.

Total current year capital gains (CYCG) **V**  ·00

**W**  ·00

**X**  ·00 **F**

# Capital gains tax (CGT) schedule 2002

TFN

## Part B Current year capital losses (CYCL) from CGT assets and CGT events—other than capital losses from collectables

Shares and units (in unit trusts) **A**  ·00

Real estate **B**  ·00

Other CGT assets and any other CGT events **C**  ·00

Add amounts at **A** to **C** above and write the total at **D** below.

**Total current year capital losses** **D**  ·00

## Part D Applying capital losses against current year capital gains

*Capital gains—indexation method*  
Current year capital losses applied **E**  ·00

Prior year net capital losses applied **I**  ·00

Capital losses transferred in applied **M**  ·00

Add amounts at **E** to **M** above and write the total at **Q** below.

**Total capital losses applied** **Q**  ·00

*Capital gains—discount method*  
**F**  ·00

**J**  ·00

**N**  ·00

Add amounts at **F** to **N** above and write the total at **R** below.

**R**  ·00

*Other capital gains*  
**G**  ·00

**K**  ·00

**O**  ·00

Add amounts at **G** to **O** above and write the total at **S** below.

**S**  ·00

*Total capital losses applied*  
**H**  ·00

**L**  ·00

**P**  ·00

For companies required to lodge a *Losses schedule 2002*, the amount at **P** must equal the corresponding amount on their losses schedule.

**F**

## Part E Current year capital gains (CYCG) after applying capital losses

*Capital gains—indexation method*  
Non-active assets **A**  ·00

Active assets **D**  ·00

Add amounts at **A** and **D** above and write the total at **G** below.

**Totals—CYCG after applying capital losses** **G**  ·00

*Capital gains—discount method*  
**B**  ·00

**E**  ·00

Add amounts at **B** and **E** above and write the total at **H** below.

**H**  ·00

*Other capital gains*  
**C**  ·00

**F**  ·00

Add amounts at **C** and **F** above and write the total at **I** below.

**I**  ·00

Signature as prescribed in tax return

# Capital gains tax (CGT) schedule 2002

TFN

## Part F Applying the CGT discount on capital gains

*Capital gains—discount method*

From non-active assets **J**  .00

From active assets **K**  .00

## Part G Applying the CGT concessions for small business

*Capital gains—indexation method*

Small business active asset reduction **L**  .00

Small business retirement exemption **O**  .00

Small business roll-over **R**  .00

*Capital gains—discount method*

**M**  .00

**P**  .00

**S**  .00

*Other capital gains*

**N**  .00

**Q**  .00

**T**  .00

## Part H Calculating net capital gain

Add amounts at **L** to **R** above and write the total at **A** below.

**Totals—CGT discount and small business concessions** **A**  .00

Deduct the amount at **A** above from the amount at **G** in part E on page 2 and write the result at **D** below.

**D**  .00

Add amounts at **J** to **S** above and write the total at **B** below.

**B**  .00

Deduct the amount at **B** above from the amount at **H** in part E on page 2 and write the result at **E** below.

**E**  .00

Add amounts at **N** to **T** above and write the total at **C** below.

**C**  .00

Deduct the amount at **C** above from the amount at **I** in part E on page 2 and write the result at **F** below.

**F**  .00

*Net capital gain*  
**D + E + F**

**G**  .00

Transfer the amount at **G** to **A** on your tax return.

## Part I Unapplied net capital losses (UNCL) carried forward to later income years

UNCL from collectables **H**  .00

UNCL from all other CGT assets and CGT events **I**  .00

Add amounts at **H** and **I** and write the total at **V** on your tax return.

