





## 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

^HBU

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 ^HBV

D

F

H

C ^HBW         .00

E         .00

G         .00

I         .00

## Part C Ownership test and same business test

1 For each joining company that transferred a same business test tax loss or same business 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

2012-13 J ^JCN         .00

2011-12 K ^JCO         .00

2010-11 L ^JCP         .00

2009-10 M ^JCQ         .00

2008-09 and earlier income years N ^JCR         .00

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

Tax losses O ^HCI         .00

Net capital losses P ^HCJ         .00

3 Amount of losses carried forward to later income years for which the same business test must be satisfied before they can be utilised.

Tax losses Q ^HCK         .00

Net capital losses R ^HCL         .00

## Part D Life insurance companies

Complying superannuation/FHSA class tax losses carried forward to later income years T ^HCM         .00

Complying superannuation/FHSA net capital losses carried forward to later income years U ^HCN         .00

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

K ^ JCY .00

L ^JCZ .00

M ^ JDA . . . . .

Current year CFC losses

**N ^JGC**

CFC losses deducted

**0 ^ HDW**

CFC losses carried forward

P ^HDX

Balance of tax losses brought forward from the prior income year

A ^JDC

**ADD** Tax losses transferred from joining entities under Subdivision 707-A

C ^ JDE .00

**SUBTRACT** Transferred tax losses with a nil available fraction that have been applied

L ^JFZ .00

**SUBTRACT** Net forgiven amount of debt

D ^ J D F . 00

**ADD** Tax loss incurred (if any) during current year

E ^JDG .00

**SUBTRACT** Tax losses carried back

**M** KEG .00

**ADD** Tax loss amount from conversion of excess franking offsets

F ^JDH . . . . .

**SUBTRACT** Net exempt income

G ^ JDI .00

**SUBTRACT** Tax losses cancelled or forgone

H	^JDJ						.00
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**SUBTRACT** Tax losses deducted

^JDK . . . . .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)

**I** **AIDI**

Total tax losses carried forward to later income years

K ^JDM . . . . .

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

\_\_\_\_\_

Contact person

[illegible]

Date   /   /

Daytime contact number (include area code)

[illegible]