



Australian Government

Australian Taxation Office

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Losses schedule

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2015 tax return.

Superannuation funds should complete and attach this schedule to their 2015 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 2015*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

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Name of entity

[illegible]

Australian business number (ABN)

[illegible]**Part A** Losses carried forward to the 2015–16 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss

2014-15 B ^ JBA .00

2013-14 C ^ JBB [] [] [] [] [] [] [] [] .00

2012-13 D ^ JBC [] [] [] [] [] [] [] .00

2011-12 E ^ JBD .00

2010-11 F ^ JBE [] [] [] [] [] [] [] [] .00

[illegible]

Total U ^ JBG .00

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

Year of loss

2014-15 H ^JBH .00

2013-14 JBI .00

2012-13 J ^ J B J .00

2011-12 K ^ J B K .00

2010-11 L ^ JBL .00

[illegible]

Total V ^ JBN .00

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

Do not complete items **1, 2 or 4 of Part B** if, in the 2014–15 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2014–15 income year a loss incurred in any of the listed years, print **X** in the **Yes or No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

2014–15	A	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Print X in the appropriate box.	^JBO
2013–14	B	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Print X in the appropriate box.	^JBP
2012–13	C	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Print X in the appropriate box.	^JBQ
2011–12	D	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Print X in the appropriate box.	^JBR
2010–11	E	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Print X in the appropriate box.	^JBS
and earlier some years	F	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Print X in the appropriate box.	^JBT

Tax losses **G** ^GHS [][][][][][][] .00

Net capital losses H ^ GHT .00

Tax losses	I ^ GHU								.00
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Net capital losses	J	^	GHV								-00
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Is the company required to calculate its taxable income or tax loss for the year under Subdivision 165-B or its net capital gain or net capital loss for the year under Subdivision 165-CB of the *Income Tax Assessment Act 1997* (ITAA 1997)?

K Yes ☐ No ☐ Print **X** in the appropriate box. **^GHW**

Note: These questions relate to the operation of Subdivision 165-CC of ITAA 1997.

Has a changeover time occurred in relation to the company after 1.00pm by legal time in the Australian Capital Territory on 11 November 1999?

L Yes ☐ No ☐ Print **X** in the appropriate box. **^GHX**

If you printed **X** in the **No** box at **L**, do not complete **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?

M Yes ☐ No ☐ Print X in the appropriate box. **^GHY**

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

N Yes ☐ No ☐ Print X in the appropriate box. **^GHZ**

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?

0 ^GIA .00

Complying superannuation/FHSA class tax losses carried forward to later income years	P	^A GIB								-00
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[illegible]

Part E Controlled foreign company losses

Current year CFC losses

M ^ JGB

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CFC losses deducted

N^GKK

-.-.

CFC losses carried forward	0	^	GKM								-00
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Part F Tax losses reconciliation statement

Balance of tax losses brought forward from the prior income year A ^ JCD .00

ADD	Uplift of tax losses of designated infrastructure project entities	B	^KGN								.00
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SUBTRACT Net forgiven amount of debt C ^ JCF .00

ADD Tax loss incurred (if any) during current year **D** ^JCG [] [] [] [] [] [] [] [] .00

BC-08

ADD Tax loss amount from conversion of excess franking offsets **E ^ JCH**

SUBTRACT Net exempt income F ^ JCI .00

SUBTRACT Tax losses forgone **G ^ J C J**

SUBTRACT Tax losses deducted **H ^ J K**

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)

Total tax losses carried forward to later income years J ^JCM .00

Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your 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.

Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy

TAXPAYER’S DECLARATION

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

Signature

Date

Day

Month

Year

Contact person

Daytime contact number (include area code)