

Australian Government Australian Taxation Office

Consolidated groups losses schedule



To be completed by consolidated groups and attached 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 *Consolidated groups losses schedule instructions 2015,* available on our website **ato.gov.au** for instructions on how to complete this schedule.

78880615	

Tax file number (TFN)	15
Name of head company	
Australian business number	

Part A Tax losses and net capital losses consolidated - excludes film losses

Tax losses transferred from joining entities Continuity of ownership 1 Α test losses (including head company) at consolidation Same business В test losses Other losses - trusts only C DO Tax losses transferred from joining Continuity of ownership 2 D 00 test losses entities after consolidation Same business DO test losses Other losses - trusts only DO 3 **Tax losses deducted** Group -DA G Transferred 00 Total .00 IR

Transfer the amount at R to the Tax losses deducted label on your Company tax return.

4 Transferred tax losses deducted



 Available fraction

 B
 •

 E
 •

 H
 •

 H
 •

 N
 •

 Q
 •

C	_,	,	_,[00
F	_,		_,_	00
	_,	,	_,_	00
	_,	,	,	00
0	_,	,	,[00
R	_,		,	00



•														
5	Tax losses carried for	rward to later income	years Group	S										-00
			Transferred	V										.00
			Total	U										-00
		Transfer the amount at U to	o the Tax losses carried forward to I	ater i	ncome	e yea	rs lab	el on	your	Con	npar	שי זי ta	x ret	urn.
6	Net capital losses tra entities (including he	ansferred from joining	Continuity of ownership test losses	Α],		_,			,			-00
	consolidation	aa oompany) at	Same business test losses	В],		_,			,			-00
			Other losses – trusts only	С],		_,]	,			.00
7	Net capital losses tra entities after consoli	ansferred from joining dation	Continuity of ownership test losses	D],		_,			,			-00
			Same business test losses	Ε),		_,			,			-00
			Other losses – trusts only	F),		_,			,			-00
•	No	and the state								,,			_	
8	Net capital losses ap	plied	Group	G],		_,						-00
			Transferred											-00
			Total	J				,						-00
9	Transferred net capi	tal lossos applied												
3	Transferor TFI		Available fraction											
			B	С],								-00
				F										.00
	G													.00
				L										.00
				0				_,						.00
	P			R				_,						.00
								.,		-	,			
10	Net capital losses ca income years	arried forward to later	Group	S],		_,			,			.00
	income years		Transferred	U],		_,			,			-00
			Total	V],		_,			,			-00
	Transfe	r the amount at V to the Ne	et capital losses carried forward to	later	incom	e yea	irs lab	el on	your	Con	npar	וא ta	x rei	turn.
11	If you completed iter were the apportionm	n 4 or item 9 in Part A, ient rules applied?		V	V Yes		No		Print X appro			x		

-

Part

Part B Cancellation of transfer of losses

- 1 Has the head company cancelled the transfer of a loss?
- 2 Details of cancellation of transfer of losses If you printed X in the yes box at A, complete the following labels:



C , , , , , , , , , , , , , , , , , , ,
E 00
G,,,,,00

A Yes

Year ownership

No

Print X in the

appropriate box

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.

- 2 Amount of losses deducted/applied after consolidation, for which the continuity of ownership test is not passed but the same business test is satisfied.
- 3 Amount of losses carried forward to later income years for which the same business test must be satisfied before they can be deducted/applied.

test failed 2014–15 J 2013–14 2012–13 2011-12 00 2010-11 and Ν earlier income years Tax losses О 00 Net capital losses 00 Tax losses Net capital losses R

D	Life insurance companies	
		Complying superannuation/FHSA class tax losses carried forward to later income years
		Complying superannuation/FHSA net capital losses carried forward to later income years



Part E Controlled foreign company losses	
Current year CFC losses	N,,,,,,,
CFC losses deducted	
CFC losses carried forward	P
Part F Tax losses reconciliation for consolidated groups	
Balance of tax losses brought forward from the prior income year	A
ADD Uplift of tax losses of designated infrastructure project entities	B,,,,,,
ADD Tax losses transferred from joining entities under Subdivision 707-A	C,,,,,,,,,
SUBTRACT Transferred tax losses with a nil available fraction that have been applied	
SUBTRACT Net forgiven amount of debt	
ADD Tax loss incurred (if any) during current year	E
ADD Tax loss amount from conversion of excess franking offsets	
SUBTRACT Net exempt income	G C C C C C C C C C C C C C C C C C C C
SUBTRACT Tax losses cancelled or forgone	
SUBTRACT Tax losses deducted	1,,
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)	J,,,,,,
Total tax losses carried forward to later income years	K,,,
Transfer the amount at K to the Tax losses carried forward to later incom	ne 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.

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	_
	Day Month Year
	Date / / / /
Contact person Day	ytime contact number (include area code)

