

Losses schedule

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2017 tax return.

Superannuation funds should complete and attach this schedule to their 2017 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 2017, available on our website ato.gov.au for instructions on how to complete this schedule.



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Australian business number (ABN)						

Part A Losses carried forward to the 2017-18 income year - excludes film losses

1 Tax losses carried forward to later income years

Year of loss 2016-17 2015-16 2012-13 2011-12 and earlier income years 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							
2016–17	Н],[],[.00
2015–16	1],[],_		.00
2014–15	J],[],[.00
2013–14	K],[],[.00
2012–13	L],[],[-00
011-12 and earlier income years	M],[],_		-00
Total	V],[-00

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

sa D	atisfied in relation to that loss. o not complete items 1 or 2 of Part B if, in	carried forward to later income years and the business continuity test has to be the 2016–17 income year, no loss has been claimed as a deduction, applied
a	gainst a net capital gain or, in the case of c	ompanies, losses have not been transferred in or out.
1	Whether continuity of majority	Year of loss
i	ownership test passed	2016–17 A Yes No Print X in the appropriate box.
	Note: If the entity has deducted, applied, transferred in or transferred out (as applicable)	2015–16 B Yes No Print X in the appropriate box.
	in the 2016–17 income year a loss incurred in any of the listed years, print X in the Yes or No	2014–15 C Yes No Print X in the appropriate box.
	box to indicate whether the entity has satisfied the continuity of majority ownership test in	2013, 14 D Ves No Print X in the
	respect of that loss.	appropriate box. 2012–13 E Yes No Print X in the
		appropriate box.
		2011–12 and earlier income years No print X in the appropriate box.
2	Amount of losses deducted/applied for business continuity test is satisfied -	or which the continuity of majority ownership test is not passed but the
	·	Tax losses G J J J J J J J J J J J J J J J J J J
		Net capital losses H
3	applied in later years – excludes film losses	business continuity test must be satisfied before they can be deducted/
		Tax losses
		Net capital losses
4	Do current year loss provisions apply Is the company required to calculate its taxa the year under Subdivision 165-B or its net cap for the year under Subdivision 165-CB of the In 1997 (ITAA 1997)?	able income or tax loss for pital gain or net capital loss ncome Tax Assessment Act No Print X in the appropriate box.
	Part C Unrealised losses - company of	only
	Note: These questions relate to the operation of	
	Has a changeover time occurred in relation to after 1.00pm by legal time in the Australian Ca 11 November 1999?	Drint V in the
	If you printed X in the No box at L , do not com	plete M, N or O.
	At the changeover time did the company satis net asset value test under section 152-15 of IT	
	If you printed ${\bf X}$ in the ${\bf No}$ box at ${\bf M}$, has the codetermined it had an unrealised net loss at the	
	If you printed X in the Yes box at N , what was unrealised net loss calculated under section 10	
	Part D Life insurance companies	
	Complying superanr	nuation class tax losses carried forward to later income years
	Complying superannu	uation net capital losses carried forward to later income years

Part B Ownership and business continuity test - company and listed widely held trust only

Current year CFC losses	M
CFC losses deducted	N
CFC losses carried forward	O , , , , , , , , , , , , , , , , , , ,
Part F Tax losses reconciliation statement	
Balance of tax losses brought forward from the prior income year	A
ADD Uplift of tax losses of designated infrastructure project entities	B
SUBTRACT Net forgiven amount of debt	C
ADD Tax loss incurred (if any) during current year	D
ADD Tax loss amount from conversion of excess franking offsets	E
SUBTRACT Net exempt income	F
SUBTRACT Tax losses forgone	G00
SUBTRACT Tax losses deducted	H
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
Transfer the amount at J to the Tax losses carried for	ward to later income years label on your tax return.

Part E Controlled foreign company losses

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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.

Date Day Month Year Date Day Month Year Date Day Month Year Day Day Month Year	Signature				
			Day	Month	Year
Contact person Daytime contact number (include area code)		Date			
	Contact person Da	aytime contact	number (ir	nclude area	code)