## **Australian Government Australian Taxation Office**

Tax file number (TFN)

Taxpayer's name

Australian business

Non-active assets

number (ABN)

## Capital gains tax (CGT) schedule

Use in conjunction with company, trust, fund income tax return or the self managed superannuation fund annual return Refer to Guide to capital gains tax 2009 available on our website www.ato.gov.au for instructions on how to complete this schedule.

Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Do not use correction fluid or tape. Print one le or number in each box.

2009 uperannuation fund annual return. r instructions on how to complete	ω
prrection fluid or tape. Print one letter	34230609
	9
Signature as prescribed in tax return	
Other capital gains	
	.00

## Capital gains from CGT assets and CGT events

Capital gains - indexation method

iton donto doooto	Oapital gailis – ilidexation method
Shares and units (in unit trusts)	A
Forestry managed investment scheme interest	Y
Real estate	D
Other CGT assets and any other CGT events	G
Collectables	J
Active assets	
Shares and units (in unit trusts)	M
Forestry managed investment scheme interest	B
Real estate	P
Other CGT assets and any other CGT events	S
	Add amounts at <b>A</b> to <b>S</b> above and write the total at <b>V</b> below.
Total current year capital gains (CYCG)	V

	Capi	tal g	ains	– d	lisco	ount	me	ethod	k	
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Add an			to	Ť	abov	/e ar	nd w	rite t	he	
total at	W be	elow.								
W										-DQ

Part B Current	year capital losses (CYCL) from CGT assets	s and CGT events – other than capital loss	es from collectables
Shares and units (in unit trusts) Forestry managed	A		
investment scheme interest	T .00		
Real estate	B		
Other CGT assets and any other CGT events	C		
	Add amounts at <b>A</b> to <b>C</b> above and write the total at <b>D</b> below.		
Total current year capital losses (CYCL)	D		
Part D Applying	capital losses against current year capital	gains	
Current year capital	Capital gains – indexation method	Capital gains – discount method	Other capital gains
losses applied	E	F	G
Prior year net capital losses applied	<b>1</b> .00	J	K90
Capital losses transferred in applied	M	N	
	Add amounts at <b>E</b> to <b>M</b> above and write the total at <b>Q</b> below.	Add amounts at <b>F</b> to <b>N</b> above and write the total at <b>R</b> below.	Add amounts at <b>G</b> to <b>O</b> above and write the total at <b>S</b> below.
Total capital losses applied	Q	R	S
	Current year capital losses applied	Prior year net capital losses applied	Capital losses transferred in applied
			Use P only for transfers from or to a foreign bank branch or permanent establishment of
	Add amounts at F F and O shows and write	Add amounts at [], J and K above and write	foreign financial entity.
	Add amounts at <b>E</b> , <b>F</b> and <b>G</b> above and write the total at <b>H</b> below.	the total at L below.	Add amounts at M, N and O above and write the total at P below.
Total capital losses applied	H >60	L96	P
Part E Current	ear capital gains (CYCG) after applying ca	pital losses	
	Capital gains – indexation method	Capital gains – discount method	Other capital gains
Non-active assets	A	B	C
Active assets	D	E	F,
	Add amounts at <b>A</b> and <b>D</b> above and write	Add amounts at <b>B</b> and <b>E</b> above and write	Add amounts at C and F above and write
Totals - CYCG after	the total at G below.	the total at H below.	the total at below.
applying capital losses	<u> </u>	<b>11</b>	-90

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Capital gains – discount method From non-active assets From active assets  Capital gains – discount method Capital gains – discount method Other capital gains  Small business active asset reduction and small business rollover From active assets From active ass									<u>-</u>		
Capital gains – indexation method  Small business active asset reduction  Small business retirement exemption  Small business rollover  R  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  Deduct the amount at A above from the amount at G in  Deduct the amount at A above from the amount at B above from the amount at B above from the amount at C abo						.00	Capital gains – discount me	active assets	Fron		Γ
Small business active asset reduction								business	cessions for small	g the CGT cor	Part G Applyin
Add amounts at L to R above and write the total at A below.  Add amounts at L to R above and write the total at A below.  Add amounts at L to R above and write the total at B below.  Add amounts at N to T above and write the total at C below.  Add amounts at N to T above and write the total at C below.  Deduct the amount at A above from the amount at B above from the amount at H in Deduct the amount at C above from the amo	.00 .00 .00	.00		Other capital gair	Ot N	.00	M	.00	al gains – indexation m	siness active et reduction lall business t exemption	ass Sm retiremen
total at A below. total at B below. total at C below.  Totals - CGT discount and small business concessions  Deduct the amount at A above from the amount at B above from the amount at H in Deduct the amount at C above from the amount at									gain	ting net capita	Part H Calcula
DODO DO DO DE DOS EDE DO DO DE DE DESCRICA DE SOLO DE DE DESCRICA DE SOLO DE S	.00 t  in in		amount at below.	c above from the an	cotal at <b>C</b> below.  C	amount at <b>H</b> in [	al at <b>B</b> below.  All below.  But the amount at <b>B</b> above from the a	• <b>90</b> t at <b>G</b> in	A above from the amour	A below.  Deduct the amount	and small business
Net capital gain (D + E + F) G G G G G G G G G G G G G G G G G G						on your tax return.	Transfer the amount at <b>G</b> to <b>A</b>			+ E + F) G	Net capital gain (D
Part I Unapplied net capital losses (UNCL) carried forward to later income years							later income years	ed forward	sses (UNCL) carri	ed net capital l	Part I Unapplie
UNCL from collectables H			write	at <b>H</b> and <b>I</b> and wi on your tax return.	Add amounts at the total at <b>V</b> on					<b>H</b>	
Part J Small business 15-year exemption									exemption	usiness 15-yea	Part J Small bu
Exempt capital gains J	_	_	ı				or CGT K	CGT as		J	Exempt capital gains
Part K Scrip-for-scrip rollover for exchanging taxpayer  Rollover chosen? A Yes No Cost base B Replacement interests cost base B Replacement interests market value  Cash and other considerations	.00 .00					interests market value	- اسا لسا اساولسا لسا اساولسا اسا ا	sts <b>D</b>	Original intere	A Yes No	<u> </u>

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Part L Scrip-for-scrip rollover for acquiring entity	ry – to be completed by companies a	and trusts only	
Γ		-	_
Acquiring entity Yes No Print X in the Appropriate box. No original entities	F	Taxpayer TFN of original entity	
Number of shares/ units etc issued	<b>H</b>	Number of options/rights etc issued	
Amount of other considerations		First element of cost base of interests acquired	
Joint choice for rollover	Yes No Print X in the appropriate box	Cost base – significant common stakeholder interests acquired	
Part M Did you have an employee share scheme	e in place at any time during the yea	ar? – to be completed by	companies only
		N Yes	No Print X in the appropriate box.
Part N Same majority underlying ownership and	pre-CGT assets - Division 149 - to	be completed by compa	anies only
		O Yes	No Print X in the appropriate box.