Australian Government Australian Taxation Office

Tax file number (TFN)

Capital gains tax (CGT) schedule

2012

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 2012* 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 letter or number in each box.

n. e	<u>φ</u>	
etter	34230612	
	N	
gains		
	-90	

Taxpayer's name																															
Australian business number (ABN)																															
Part A Capital gains from CGT assets and CGT events Non-active assets																															
Non-active assets Shares and units		Capita	l gains	– inc	dexat	ion m	ethoc			_		Capit	al ga	ins -	- disc	ount	met	hod						Ot	her o	apit	al ga	ains			
(in unit trusts)	Α			,		,		Q-	0	В		,			<u>, </u>		_,		<u></u>	90	C		,_	IJL],		,		-00	
Forestry managed investment scheme interest	Υ],[O -0	0	Z],[],[00	A],				-90	
Real estate	D							O -0	0	Ε										90	F],				.00	
Other CGT assets and any other CGT events	G							Q - D	0	Н],[00	1],				.00	
Collectables	J			ī.				-0	0	K										00	L		T	7						-90	
Hedging financial arrangements		,		,		,		_		F],[00	Н									-90	
Active assets Shares and units							_,,			_			_,	,,	. — .			, —							_,	,					
(in unit trusts)	М							.0	Q	N		,			<u> </u>		_,			90	0		,	IJĹ		<u>, </u>		,		-90	
Forestry managed investment scheme interest	В],[O -0	0	C],],			00	D],[-90	
Real estate	Р							O -0	0	Q],[],			90	R		,_],				-90	
Other CGT assets and any other CGT events	S							Q -0	0	T],[00	U],				-00	
	Add am total at	nounts V bel	at A to	S	above	and w	rite the	е		Add tota	amo I at N	ounts V bel	at B ow.	to	T abo	ve ar	nd wr	ite th	е		Add the t	amo otal	ounts at X	at C	to ow.	U al	oove	and w	rite		
Total current year capital gains (CYCG)	V							-0	0	W									-	00	X									-90 F	F

Part B Current	/ear capital losses (CYCL) from CGT asset	ts and CGT events – other than capital los	ses from collectables
Shares and units (in unit trusts)	A		
Forestry managed investment scheme interest	T ,		
Real estate	B		
Hedging financial arrangements	U		
Other CGT assets and any other CGT events	C		
	Add amounts at A to C above and write the total at D below.		
Total current year capital losses (CYCL)	D		
Part D Applying	capital losses against current year capita	l gains	
i and Do interprise	Capital gains – indexation method	Capital gains – discount method	Other capital gains
Current year capital losses applied	E ,	F	G
Prior year net capital losses applied		J	K
Capital losses transferred in applied	M	N	0 ,
	Add amounts at E to M above and write the total at Q below.	Add amounts at F to N above and write the total at R below.	Add amounts at G to O above and write the total at S 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 E , F and G above and write the total at H below.	Add amounts at I , J and K above and write the total at L below.	foreign financial entity. Add amounts at M, N and O above and write the total at P below.
Total capital losses applied	H	L	P
Part E Current	rear capital gains (CYCG) after applying ca	apital 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 A and D above and write the total at G below.	Add amounts at B and E above and write the total at H below.	Add amounts at C and F above and write the total at I below.
Totals – CYCG after applying capital losses	G	H	■

PAGE 2 www.ato.gov.au

Part F Applying the CGT discount on capital gains	
Capital gains – discount method From non-active assets J J J J J J J J J J J J J J J J J J J	34230712
Part G Applying the CGT concessions for small business	
Capital gains – indexation method Capital gains – discount method Other capital gains Small business active asset reduction Small business Small business Omage of the capital gains Omage of the capital gains	
retirement exemption O , O O P , OO Q , OO	
Small business rollover R , , , , , , , , , , , , , , , , , ,	
Part H Calculating net capital gain	
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 at total at C below. B Deduct the amount at A above from the amount at G in part E on page 2 and write the result at D below. Deduct the amount at B above from the amount at H in part E on page 2 and write the result at E below. Add amounts at N to T above at total at C below. Deduct the amount at H in part E on page 2 and write the result at E below.	
D	
Net capital gain (D + E + F) G G G G G G G G G G G G G G G G G G	
Part I Unapplied net capital losses (UNCL) carried forward to later income years	
UNCL from collectables H	and write uturn.
Part J Small business 15-year exemption	
Exempt capital gains J , CGT asset or CGT event code	L
Part K Scrip-for-scrip rollover for exchanging taxpayer	
Rollover chosen? A Yes No Print X in the appropriate box. Original interests cost base B J J J J J J J J J J J J J J J J J J	.00

www.ato.gov.au PAGE 3

Part L Scrip-for-scrip rollover for acquiring entity – to k	be completed by companies and trusts only
Acquiring entity E Yes No Print X in the appropriate box. Number of original entities F	Taxpayer TFN of original entity G G
Number of shares/ units etc issued	Number of options/rights etc issued
Amount of other considerations	First element of cost base of interests acquired
Joint choice for rollover	Print X in the appropriate box Cost base – significant common stakeholder interests acquired Cost base – significant common stakeholder interests acquired
Part M Did you have an employee share scheme in pla	ace at any time during the year? - to be completed by companies only
	No Print X in the appropriate box.
Port N. Company in the control of th	NOT assets. Division 440, to be assembled by assemble with
Part N Same majority underlying ownership and pre-C	CGT assets – Division 149 – to be completed by companies only
	O Yes Print X in the appropriate box.
Part O Earnout arrangements	
Are you a party to an earnout arrangement? Yes, as a buyer Yes, as a seller No	Print X in the appropriate box. How many years does the earnout arrangement run for? What year of that arrangement are you in?
If you are a party to more than one earnout arrangement, copy and attach a separate sheet to this schedule providing the details listed in part O of the additional earnout arrangements.	If you are the seller, what is the total estimated capital proceeds from the earnout arrangement?
	Amount of any capital gain or loss you made under your earnout arrangement in the income year.

PAGE 4 www.ato.gov.au

Taxpayer's declaration



If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Before making this declaration check to ensure that all required information has been disclosed and is true and correct in every detail.

The income tax law imposes heavy penalties for false or misleading statements in tax returns. For further information refer to the instruction guide.

DECLARATION

I declare that the information in this schedule and additional documentation is true and correct.

Signature	
	Day Month Year Date Day / Day / Date
Contact person	Daytime contact number (include area code)

PAGE 6 www.ato.gov.au

www.ato.gov.au PAGE 7