Consolidated groups losses schedule

2	1	1



Australian Government

Australian Taxation Office

To be completed by consolidated groups and attached to their 2011 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.

7888		
0611		

Refer to Consolidated groups losses schedule instructions 2011, available on our website www.ato.gov.au for instructions on how to complete this schedule.

lax file number (TFN)	
Name of head company	
Australian business number	

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

- 1 Tax losses transferred from joining entities (including head company) at consolidation
- 2 Tax losses transferred from joining entities after consolidation
- Tax losses utilised 3

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00				_, [F	Other losses – trusts only
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Transferred tax losses utilised 4

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you completed item 4 or item 9 in Part A,		ter in	come	e ye									

were the apportionment rules applied?

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:



С	_,_],[],[00
Ε],[],[],[.00
G	_,_],[],[.00
I	_,[],[],[.00

Print X in the

appropriate box

A Yes

. . . .

No

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 utilised 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 utilised.

test failed	snip							
2010–11	J],[],[],		.00
2009–10	K],[],[],		. 00
2008–09	L],[],[],[. 00
2007–08	Μ],[],[_,		. 00
2006–07 and earlier income years	N],],[],[. 00
Tax losses	0],[],[. 00
Net capital losses	Ρ],],[],] ∙00
Tax losses	Q],],[] ∙00
Net capital losses	R	_,		_,				. 00

Part D Life insurance companies

ompanies	
Complying superannuation/FHSA class tax losses carried forward to later income years	
Complying superannuation/FHSA net capita losses carried forward to later income years	U

art E Foreign source losses		
Foreign loss component of a tax loss – excludes losses of CFCs		
Foreign loss component of tax losses deducted – included at t Tax losses deducted label of your <i>Company tax retu</i>		0.
Foreign loss component of tax losses carried forward – included at t Tax losses carried forward to later income years label of your <i>Company tax retu</i>		0.
Foreign loss component of tax loss transferred from joining entiti	es M	0.
Controlled foreign company losses Current year CFC loss	es N	. 0
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art F Tax losses reconciliation for consolidated groups		
Balance of tax losses brought forward from the prior income ye	ar 🗛 🔄 📕 👘 📜 🗍	ŀ¢
ADD Tax losses transferred from joining entities under Subdivision 707		. ¢
SUBTRACT Transferred tax losses with a nil available fraction that have been appli		. .
SUBTRACT Net forgiven amount of de	bt D , , , , , , , , , , , , , , , , , , ,	. ¢
ADD Tax loss incurred (if any) during current ye	ar E , , , , , , , , , , , , , , , , , , ,	. ¢
ADD Tax loss amount from conversion of excess franking offse	ts F	. ¢
SUBTRACT Net exempt incor		J.C
SUBTRACT Tax losses cancelled or forgo		. ¢
SUBTRACT Tax losses deduct	ed 📘 🔄 📕 🔤 📕	. ¢
SUBTRACT Tax losses transferred out under Subdivision 170 (only for transfers involving a foreign bank branch or a PE of a foreign financial entit		.
Total tax losses carried forward to later income year	rs K	ŀ¢
Transfer the amount at K to the Tax losses carried forward to later ind	ome 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.

TAXPAYER'S DECLARATION

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

Signature	
	Day Month Year
Contact person Day	ytime contact number (include area code)