

Capital gains tax (CGT) schedule 2001

Signature as prescribed in tax return

TFN

Part B Current year capital losses (CYCL) from CGT assets and CGT events—other than capital losses from collectables

Shares and units (in unit trusts) **A**

Real estate **B**

Other CGT assets and any other CGT events **C**

Add amounts at **A** to **C** above and write the total at **D**.

Total current year capital losses **D**

Part D Applying capital losses against current year capital gains

Capital gains—indexation method
Current year capital losses applied **E**

Prior year net capital losses applied **I**

Capital losses transferred in applied **M**

Add amounts at **E** to **M** above and write the total at **Q**.

Total capital losses applied **Q**

Capital gains—discount method
F

J

N

Add amounts at **F** to **N** above and write the total at **R**.

R

Other capital gains
G

K

O

Add amounts at **G** to **O** above and write the total at **S**.

S

Total capital losses applied
H

L

P

For companies required to lodge a losses schedule, the amount at **P** must equal the corresponding amount on their losses schedule. **F**

Part E Current year capital gains (CYCG) after applying capital losses

Capital gains—indexation method
Non-active assets **A**

Active assets **D**

Add amounts at **A** and **D** above and write the total at **G**.

Totals—CYCG after applying capital losses **G**

Capital gains—discount method
B

E

Add amounts at **B** and **E** above and write the total at **H**.

H

Other capital gains
C

F

Add amounts at **C** and **F** above and write the total at **I**.

I

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Part F Applying the general CGT discount on capital gains

Capital gains—discount method

From non-active assets **J**

From active assets **K**

Part G Applying the small business concessions

Capital gains—indexation method

Small business active asset reduction **L**

Small business retirement exemption **O**

Small business roll-over **R**

Capital gains—discount method

M

P

S

Other capital gains

N

Q

T

F

Part H Calculating net capital gain

Add amounts at **L** to **R** above and write the total at **A**.

Totals—General CGT discount and small business concessions
A

Deduct the amount at **A** above from the amount at **G** in part E on page 2 and write the result at **D**.

D

Add amounts at **J** to **S** above and write the total at **B**.

B

Deduct the amount at **B** above from the amount at **H** in part E on page 2 and write the result at **E**.

E

Add amounts at **N** to **T** above and write the total at **C**.

C

Deduct the amount at **C** above from the amount at **I** in part E on page 2 and write the result at **F**.

F

Net capital gain

D + E + F

G

Transfer the amount at **G** to **A** on your tax return.

Part I Unapplied net capital losses (UNCL) carried forward to later income years

UNCL from collectables **H**

UNCL from all other CGT assets and CGT events **I**

Add amounts at **H** and **I** and write the total at **V** on your tax return.

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Part J Small business 15 year exemption

Exempt capital gains **J**

CGT asset or CGT event code **K**

Part K Scrip for scrip roll-over relief for exchanging taxpayer

Roll-over chosen? **A** Print **Y** for yes, or **N** for no. Original interests cost base **B**

Replacement interests market value **C**

Cash and other considerations **D**

Part L Scrip for scrip roll-over relief for acquiring entity—to be completed by companies and trusts only

Acquiring entity **E** Print **Y** for yes, or **N** for no. Number of original entities **F**

Taxpayer TFN of original entity **G**

Number of shares/units etc. issued **H**

Number of options/rights etc. issued **I**

Amount of other considerations **J**

First element of cost base of interests acquired **K**

Joint choice for roll-over **L** Print **Y** for yes, or **N** for no.

Cost base—significant common stakeholder interests acquired **M**

Part M Did you have an Employee Share Scheme in place at any time during the year?—to be completed by companies only

N Print **Y** for yes, or **N** for no.

Part N Change in majority underlying ownership/pre-CGT assets—Division 149 applies?—to be completed by companies only

O Print **Y** for yes, or **N** for no.

Part O Cost base adjustments resulting from debt forgiveness—Division 139—to be completed by companies only

Interest in creditor **P** Print **Y** for yes, or **N** for no. Total cost base reduction **Q**

Interest in debtor **R** Print **Y** for yes, or **N** for no. Total cost base adjustment **S**

Part P Cost base adjustments resulting from loss transfers—Division 170-C—to be completed by companies only

CGT event for interest in transferor **T** Print **Y** for yes, or **N** for no. Total cost base reduction **U**

CGT event for interest in transferee **V** Print **Y** for yes, or **N** for no. Total cost base adjustment **W**

F