

## Capital gains tax (CGT) schedule 2002

Use in conjunction with company, trust or fund income tax return.

For instructions on how to complete this schedule refer to the publication *Guide to capital gains tax*.

This version is intended primarily for your or your client's record—not for lodgment. If you have to lodge this schedule with your clients tax return and that tax return is not being lodged via ELS, please use the preprinted schedule provided by the Australian Taxation Office for that purpose.

	\						
Tax file number (T	FN)	ı					
					5	Signature	as prescribed in tax return
Taxpayer na	ame						
Australian Busin Num		1 1			L		
Part A Capi	tal gains from CGT asse	ts and	d CGT events				
Non-active assets	3						
Charas and units	Capital gains—indexation metho		Capital gains—discount metho	7	Other capital gains		
Shares and units (in unit trusts)	Α	.00	В	.00	C	.00	
Real estate	D	·00	<b>3</b>	-00	<b>6</b>	.00	
				_			
Other CGT assets and any other CGT		·00	Н	· <b>Ø</b> Ø		.00	
events Collectables		·00	K	.00		.00	
		να		ر مر			
Active assets				7			
Shares and units (in unit trusts)	М	.00	N	-00	0	.00	
Real estate	Р	·00	Q	·00	R	.00	
Other CCT assets		20		J			
and any other CGT events	S	·00	0	.00	U	.00	
	Add amounts at A to S above a	nd	Add amounts at <b>B</b> to <b>T</b> above a	ınd	Add amounts at C to U above	e and	
Total current year	write the total at <b>V</b> below.		write the total at W below.	7	write the total at X below.		_
Total current year capital gains (CYCG)	V	· <b>00</b>	W	-000	X	- <b>0</b> 0	F

Signature as prescribed in tax r	return Cap	ital gains tax (	CGT)	schedule 2002	2 <sub>TFN</sub>		
Part B Current yea	r capital losses (CYCI	_) from CGT assets an	d CGT	events—other than ca	apital loss	ses from collectables	
·	•	•		Shares and units			-000
					Real estate	 ∌ B	-00
			С	ther CGT assets and any other	er CGT events	s C	]-00
						Add amounts at <b>A</b> to <b>C</b> above a write the total at <b>D</b> below.	]
				Tota	l current yea capital losse	r s D	). DØ:
Part D Applying ca	pital losses against c	urrent year capital gai	ns				
Capital Current year capital losses applied	gains—indexation method	Capital gains—discount m	ethod •00	Other capital gains	s -00	Total capital losses applied	.00
Prior year net capital losses applied	.00	J	·00	K	.00		]-000
Capital losses transferred in applied	.00	N	·00	0	.00	Р	)·00
	unts at <b>E</b> to <b>M</b> above and otal at <b>Q</b> below.	Add amounts at <b>F</b> to <b>N</b> above write the total at <b>R</b> below.	ve and	Add amounts at <b>G</b> to <b>O</b> ab write the total at <b>S</b> below.	ove and	For companies required to lodge Losses schedule 2002, the amou at P must equal the corresponding	nt
Total capital losses applied Q	.00	R	.00	S	.00	amount on their losses schedule.	_
D-1 = 0	· · · · · · · · · · · · · · · · · · ·						
	gains—indexation method	) after applying capita  Capital gains—discount m		Other capital gains	c		
Non-active assets A	·90	B	.00	C Capital gains	.00		
Active assets D	)Ø0:	E	·00	F	.00		
and write	unts at <b>A</b> and <b>D</b> above the total at <b>G</b> below.	Add amounts at <b>B</b> and <b>E</b> ab and write the total at <b>H</b> below		Add amounts at <b>C</b> and <b>F</b> and write the total at <b>T</b> bel			
Totals—CYCG after applying capital losses	.00	Н	-000		.00		

Signature as prescri	ibed in tax return	Capit	al gains tax (CC	ST)	schedule	e 2002 <sub>TFI</sub>	N	1 1 1 1 1 1	
Part F Appl	ying the CGT discount o	n capit	al gains						
	From non-active	assets	Capital gains—discount metho	d -00					
	From active	_		-00  -00					
Part G App	lying the CGT concession	_		, va					
	Capital gains—indexation meth		Capital gains—discount metho	d	Other o	capital gains			
Small business active asset reduction		.00	М	-000	N	.00			
Small business retirement exemption	0	·00	P	·00	Q	· <b>Ø</b> Ø			
Small business roll-over	R	·00	S	·00	T	.00			F
Part H Calc	ulating net capital gain								
	Add amounts at <b>L</b> to <b>R</b> above ar write the total at <b>A</b> below.		dd amounts at <b>J</b> to <b>S</b> above an rite the total at <b>B</b> below.	ıd	Add amounts at write the total at	N to Tabove and C below.			
Totals—CGT discount and	A	·00	3	·00	С	-00			
small business concessions	i	e 2 th	reduct the amount at <b>B</b> above from the amount at <b>H</b> in part E on page and write the result at <b>E</b> below.			unt at <b>C</b> above from in part E on page 2 sult at <b>F</b> below.		Net capital gain	
	D	·00	<b>=</b>	·00	F	-00	G		.00
								Transfer the amount at <b>G</b> to <b>A</b> on your tax return	n.
Part I Unap	plied net capital losses	UNCL)	carried forward to late	r inco	ome years				
						UNCL from collectable	s <b>H</b>		
						UNCL from all other CG assets and CGT even	T I		-00
						25500 4.14 001 0001	Add	amounts at <b>H</b> and <b>II</b> and wotal at <b>V</b> on your tax return.	

Signature as prescribed in tax return	Capital gains	tax (CG	Γ) schedule 2002	TFN	<u> </u>
Part J Small business 15-	year exemption				
			Exempt capital gains		.00
			CGT asset or CGT event code		1
Part K Scrip-for-scrip roll-	over for exchanging taxpaye	er			
Roll-over A Print Y for yes, Origon or N for no.	inal interests cost base	.00	Replacement interests market value	3	.00
			Cash and other considerations		.00
Part L Scrip-for-scrip roll-	over for acquiring entity—to	be completed by	companies and trusts only		
Acquiring Print Y for yes, or N for no. or	Number of iginal entities <b>F</b>		Taxpayer TFN of original entity		
Numb uni	per of shares/ ts etc. issued		Number of options/rights etc. issued		
An C	nount of other onsiderations	· <b>Ø</b> Ø	First element of cost base of interests acquired	3	.00
	Joint choice Print Y for yes, for roll-over or N for no.		Cost base—significant common stakeholder interests acquired		.00
Part M Did you have an E	mployee Share Scheme in pl	ace at any tin	ne during the year?—to be co	mpleted by companie	s only
				Print <b>Y</b> for yes, or <b>N</b> for no.	
Part N Same majority und	erlying ownership and pre-C	CGT assets—[	Division 149—to be completed	by companies only	
			O	Print <b>Y</b> for yes, or <b>N</b> for no.	
Part O Cost base adjustm	ents resulting from debt for	giveness—Div	vision 139—to be completed by	<i>companies</i> only	
Interest in creditor P Print Y for yes, or N for no. base	Total cost reduction Q	·00 Interest debto	Print <b>Y</b> for yes, Total cost bas or <b>N</b> for no. adjustme	se s S	· <b>Ø</b> Ø
Part P Cost base adjustm	ents resulting from loss trai	nsfers—Subd	ivision 170-C—to be completed	d by companies only	
CGT event for interest or <b>N</b> for no. base in transferor	Total cost reduction	·00 CGT even for interest in transfero	Print <b>Y</b> for yes, Total cost bases or <b>N</b> for no. adjustme	se w	.00

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