

Tax file number (TFN)

Australian Government



Australian Taxation Office

Losses schedule

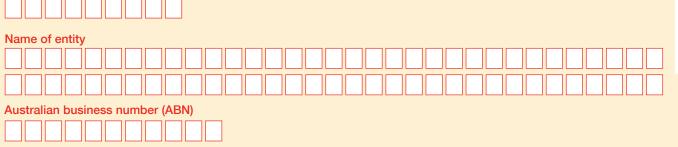
Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2016 tax return.

Superannuation funds should complete and attach this schedule to their 2016 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.

Refer to *Losses schedule instructions 2016*, available on our website **ato.gov.au** for instructions on how to complete this schedule.





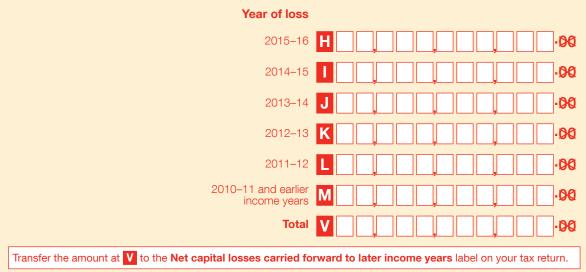
Part A Losses carried forward to the 2016–17 income year – excludes film losses

1 Tax losses carried forward to later income years



Transfer the amount at U to the Tax losses carried forward to later income years label on your tax return.

2 Net capital losses carried forward to later income years



Part B Ownership and same business test - company and listed widely held trust only

Complete item **3** of **Part B** if a loss is being carried forward to later income years and the same business test has to be satisfied in relation to that loss.

Do not complete items **1** or **2** of **Part B** if, in the 2015–16 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

1	Whether continuity of majority	Year of loss				
	ownership test passed	2015–16	A Yes No	Print X in the appropriate box.		
	Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2015–16 income year a loss incurred in any of the listed years, print X in the Yes or No	2014–15	B Yes No	Print X in the appropriate box.		
		2013–14	C Yes No	Print X in the appropriate box.		
	box to indicate whether the entity has satisfied the continuity of majority ownership test in	2012–13		Print X in the		
	respect of that loss.	2011-12		appropriate box. Print X in the		
		2010–11 and earlier income vears		appropriate box. Print X in the		
		income years	F Yes No	appropriate box.		
2	Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the same business test is satisfied – excludes film losses					
		Tax losses	G	,,		
		Net capital losses				
				لــــا لـــا اــــا		
3	Losses carried forward for which the in later years – excludes film losses	same business test must be sa	atisfied before the	y can be deducted/applied		
	in later years - excludes him losses	Tax losses				
		Net capital losses				
4	Do current year loss provisions apply? Is the company required to calculate its taxable income or tax loss for the year under Subdivision 165-B or its net capital gain or net capital loss for the year under Subdivision 165-CB of the <i>Income Tax Assessment Act 1997</i> (ITAA 1997)?					
Part C Unrealised losses – company only						
	Note: These questions relate to the operation of					
	Has a changeover time occurred in relation to after 1.00pm by legal time in the Australian Ca 11 November 1999?		L Yes No	Print X in the appropriate box.		
	If you printed X in the No box at L , do not com	plete M, N or O.				
	At the changeover time did the company satis net asset value test under section 152-15 of IT		M Yes No	Print X in the appropriate box.		
	If you printed X in the No box at M , has the co determined it had an unrealised net loss at the		N Yes No	Print X in the appropriate box.		
	If you printed X in the Yes box at N , what was unrealised net loss calculated under section 1		0	, ,		
	Part D Life insurance companies					
	Complying superannuation class tax losses carried forward to later income years					
	Complying superannuation net capital losses carried forward to later income years Q,,,,,,,					

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Part E	Controlled foreign company losses	
	Current year CF	FC losses M
	CFC losses o	deducted N,,,,,, 00
	CFC losses carried	

Part F Tax losses reconciliation statement
Balance of tax losses brought forward from the prior income year A
ADD Uplift of tax losses of designated infrastructure project entities B
ADD Tax loss incurred (if any) during current year D , , , , , , , , , , , , , , , , , ,
ADD Tax loss amount from conversion of excess franking offsets
SUBTRACT Tax losses transferred out under Subdivision 170-A (only for transfers involving a foreign bank branch or a PE of a foreign financial entity)
Total tax losses carried forward to later income years J
Transfer the amount at J to the Tax losses carried forward to later income years label on your tax return.



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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.

Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to **ato.gov.au/privacy**

TAXPAYER'S DECLARATION

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

Signature	_
	Day Month Year
	Date / / / /
Contact person Dayt	ime contact number (include area code)