

Australian Government Australian Taxation Office

Consolidated groups losses schedule



To be completed by consolidated groups and attached to their 2013 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 *Consolidated groups losses schedule instructions 2013,* available on our website **www.ato.gov.au** for instructions on how to complete this schedule.

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Tax file number (TFN)															
lame of head company															
Australian business number															

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

Tax losses transferred from joining entities Continuity of ownership 1 Α test losses (including head company) at consolidation Same business В test losses Other losses - trusts only C Tax losses transferred from joining Continuity of ownership 2 D test losses entities after consolidation Same business test losses Other losses - trusts only 3 Tax losses utilised Group G Transferred Total R

Transfer the amount at R to the Tax losses deducted label on your Company tax return.

4 Transferred tax losses utilised

Transferor TFN														
G														
P														

 Available fraction

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F ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
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5	Tax losses carried for	prward to later income	/ears Group	S				1					٦.	00
			Transferred	V				1					٦.	00
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		Transfer the amount at U to	the Tax losses carried forward to I	later i	income	yea	r s labe	l on y		Com		y tax	retı	urn.
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6		ansferred from joining	Continuity of ownership test losses	Α], (],						00
	entities (including he consolidation	ead company) at	Same business test losses	В										00
			Other losses – trusts only	С].	00
7	Net capital losses tr entities after consol	ansferred from joining idation	Continuity of ownership test losses	D],],		,	, [] [].	00
			Same business test losses	Ε], [],		,].	00
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8	Net capital losses ut	tilised	Group	G], [],		,				00
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10	Net capital losses ca income years	arried forward to later	Group	S], [],						00
	income years		Transferred	U],(],						00
			Total	V]								00
	Transfe	er the amount at V to the Ne	t capital losses carried forward to	later	income	e yea	rs labe	l on y	/our (Corr	npan	y tax	reti	يrn.
11	If you completed ite were the apportionn	m 4 or item 9 in Part A, nent rules applied?		N	V Yes		No		rint X oprop			(

2 Details of cancellation of transfer of losses If you printed X in the yes box at A, complete the following labels:

Has the head company cancelled the transfer of a loss?

Part B Cancellation of transfer of losses



C,,,,,
E , , , ,
G,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
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A Yes

No

Print X in the

appropriate box

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.

	Year ownership test failed	
] _ , , , ,	2012–13 J	
]	2011–12 K	
]	2010–11 L	
]_,,,,,00	2009–10 M	
] _ , , ,	2008–09 and earlier income years	
] _ , , , ,	Tax losses O	
) _ , , , , . 70	Net capital losses	
_,,,,,,	Tax losses Q	
	Net capital losses	

Part D Life insurance companies Complying superannuation/FHSA class tax losses carried forward to later income years T <t



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your Compar	ny 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.

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