

Completed by companies, trusts or superannuation funds and attached to their 2002 tax return. Notes to assist in the preparation of this schedule are provided in the *Losses schedule 2002 instructions* available from the Australian Taxation Office.

Tax file number	
Name of entity	
Australian Business Number	
Signature as prescribed in tax return	
Signature as prescribed	

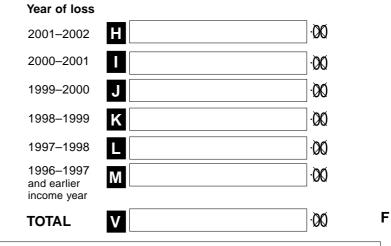
## Part A Losses carried forward to the 2002-2003 income year-excludes foreign source losses and film losses

1 Tax losses carried forward to later income years

Year of loss		
2001–2002	В	ÒQ.
2000–2001	С	ØQ
1999–2000	D	.00
1998–1999	E	ØQ
1997–1998	F	.00
1996–1997 and earlier income years	G	) ØØ:
TOTAL	U	ØØ

Transfer the amount at label  ${\boldsymbol{\mathsf{U}}}$  to the corresponding label on your tax return.

2 Net capital losses carried forward to later income years



Transfer the amount at label V to the corresponding label on your tax return.

Tax file number

or N for no.

# RN: 100102

### Part B Ownership and same business test—Company and listed widely held trust only

Item 3 of **Part B** must be completed 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, 2 or 4 of **Part B** if, in the 2001–2002 income year, no loss has been claimed as a deduction or, in the case of companies, losses have not been transferred in or out.

### 1 Whether continuity of majority ownership test passed

**Note**: If the entity has deducted, transferred in or transferred out (as applicable) in the 2001–2002 income year a loss incurred in any of the listed years, answer **Y** for yes or **N** for no to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss	Print Y for yes
2001–2002	Α
2000–2001	В
1999–2000	C
1998–1999	D
1997–1998	E
1996–1997 and earlier income years	F

2 Amount of losses deducted, transferred in or transferred out, for which the continuity of majority ownership test is not passed but the same business test is satisfied—excludes foreign source losses and film losses

Tax losses	G	ØØ
Net capital losses	H	ØØ

3 Losses carried forward for which the same business test must be satisfied before they can be deducted in later years—excludes foreign source losses and film losses

Tax losses	1	·00
Net capital losses	J	00

### 4 Do 'current year loss' provisions apply?

Unrealised losses—Company only

Part C

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 *Income Tax Assessment Act 1997* (ITAA 1997)?

K	or <b>N</b> for no.

Print Y for ves

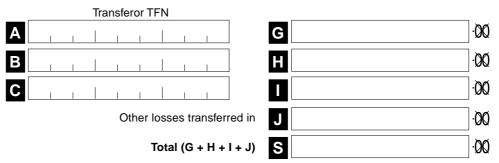
Note: These questions relate to the operation of Subdivision 165-CC of ITAA 1997. Has a changeover time occurred in relation to the company after 1.00 p.m. by Print Y for yes or N for no. legal time in the Australian Capital Territory on 11 November 1999? If you printed N at label L, do not complete labels M, N or O. At the changeover time did the company satisfy the maximum net asset Print Y for yes value test under section 152-15 of ITAA 1997? or N for no. If you printed N at label M, has the company determined it had an Print **Y** for yes or N for no. unrealised net loss at the changeover time? If you printed Y at label N, what was the amount of unrealised net loss 0 . ØØ calculated under section 165-115E of ITAA 1997? Part D Life insurance entities òØ Virtual PST tax losses carried forward to later income years Ρ Virtual PST net capital losses carried forward to later income years F ·00 Q

Tax file number



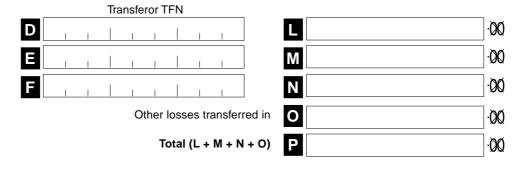
## Part E Loss transfer details—Company only

1 Tax losses transferred in



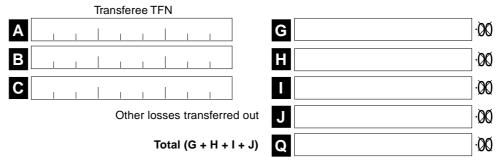
Transfer the amount at label S to the corresponding label on your tax return.

### 2 Net capital losses transferred in



The amount at label P must equal the corresponding label on your CGT schedule 2002, if one is required.

### 3 Tax losses transferred out

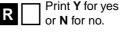


#### 4 Net capital losses transferred out

			Tra	insfe	ree <sup>-</sup>	TFN						
D	I	1		I	I		1	1		L	•	ØØ
Ε	I	I		Ι				I		Μ		ØØ
F	I	1		I	I		I	I		Ν	•	ØØ
				Otł	ner lo	osse	s tra	nsferre	ed out	0		ØØ
					т	otal	(L +	M + N	l + 0)	Κ		ØØ

#### 5 Consideration for transfer of loss

Has any consideration been paid, credited or otherwise provided in respect of any loss transferred?



Film losses deducted	S	.)QQ
		.00
Part G Foreign source losses		
Prior year foreign source losses deducted—excludes losses of CFCs		
Interest income	Α	)00
Modified passive income	В	ØØ
Offshore banking income	С	ØØ
All other foreign source income	D	ØØ
Current year foreign source losses—excludes losses of CFCs		
Interest income	B	.00
Modified passive income	F	ØØ:
Offshore banking income	G	ØØ
All other foreign source income	Н	·00
Foreign source losses carried forward—excludes losses of CFCs		
Interest income		ØØ
Modified passive income	J	
	K	
		)00
Controlled foreign company (CFC) losses		
Prior year CFC losses deducted	Μ	·00
Current year CFC losses	Ν	·00
CFC losses carried forward	0	ØØ:

Tax file number

Signature as prescribed in tax return