

Part D – Life insurance companies

Complying superannuation class tax losses carried forward to later income years **P** , , , . ~~⊗~~

Complying superannuation net capital losses carried forward to later income years **Q** , , , . ~~⊗~~

Part E – Controlled foreign company losses

Current year CFC losses **M** , , , . ~~⊗~~

CFC losses deducted **N** , , , . ~~⊗~~

CFC losses carried forward **O** , , , . ~~⊗~~

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** , , , . ~~⊗~~

SUBTRACT Net forgiven amount of debt **C** , , , . ~~⊗~~

ADD Tax loss incurred (if any) during current year **D** , , , . ~~⊗~~

ADD Tax loss amount from conversion of excess franking offsets **E** , , , . ~~⊗~~

SUBTRACT Net exempt income **F** , , , . ~~⊗~~

SUBTRACT Tax losses forgone **G** , , , . ~~⊗~~

SUBTRACT Tax losses deducted **H** , , , . ~~⊗~~

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) **I** , , , . ~~⊗~~

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.

