



Capital gains tax (CGT) schedule 2004

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*.
Print neatly in **BLOCK LETTERS** with a black or blue ballpoint pen only.
Do not use correction fluid or tape. Print one letter or number in each box.



Tax file number (TFN)

Taxpayer's name

Australian business number (ABN)

Signature as prescribed in tax return

Part A Capital gains from CGT assets and CGT events

Non-active assets

Capital gains—indexation method

Shares and units (in unit trusts) **A** .00
Real estate **D** .00
Other CGT assets and any other CGT events **G** .00
Collectables **J** .00

Capital gains—discount method

B .00
E .00
H .00
K .00

Other capital gains

C .00
F .00
I .00
L .00

Active assets

Shares and units (in unit trusts) **M** .00
Real estate **P** .00
Other CGT assets and any other CGT events **S** .00

N .00
Q .00
T .00

O .00
R .00
U .00

Add amounts at **A** to **S** above and write the total at **V** below.

Total current year capital gains (CYCG) **V** .00

Add amounts at **B** to **T** above and write the total at **W** below.

W .00

Add amounts at **C** to **U** above and write the total at **X** below.

X .00 **F**

Part F Applying the CGT discount on capital gains

Capital gains—discount method

From non-active assets **J** .00

From active assets **K** .00

Part G Applying the CGT concessions for small business

	Capital gains—indexation method	Capital gains—discount method	Other capital gains
Small business active asset reduction	L <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	M <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	N <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
Small business retirement exemption	O <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	P <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	Q <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
Small business roll-over	R <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	S <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	T <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00 F

Part H Calculating net capital gain

Add amounts at L to R above and write the total at A below. Totals—CGT discount and small business concessions A <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00 Deduct the amount at A above from the amount at G in part E on page 2 and write the result at D below. D <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	Add amounts at J to S above and write the total at B below. B <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00 Deduct the amount at B above from the amount at H in part E on page 2 and write the result at E below. E <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	Add amounts at N to T above and write the total at C below. C <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00 Deduct the amount at C above from the amount at I in part E on page 2 and write the result at F below. F <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
Net capital gain D + E + F G <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00 Transfer the amount at G to A on your tax return.		

Part I Unapplied net capital losses (UNCL) carried forward to later income years

UNCL from collectables **H** .00 UNCL from all other CGT assets and CGT events **I** .00 Add amounts at **H** and **I** and write the total at **V** on your tax return.

Part J Small business 15-year exemption

Exempt capital gains **J** .00 CGT asset or CGT event code **K**

Part K Scrip-for-scrip roll-over for exchanging taxpayer

Roll-over chosen? A yes <input type="checkbox"/> no <input type="checkbox"/> Print X in the appropriate box	Original interests cost base B <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	Replacement interests market value C <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00 Cash and other considerations D <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
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Part L Scrip-for-scrip roll-over for acquiring entity—to be completed by companies and trusts only



Acquiring entity **E** yes no Print **X** in the appropriate box

Number of original entities **F**

Taxpayer TFN of original entity **G**

Number of shares/units etc. issued **H**

Number of options/rights etc. issued **I**

Amount of other considerations **J** **-00**

First element of cost base of interests acquired **K** **-00**

Joint choice for roll-over **L** yes no Print **X** in the appropriate box

Cost base—significant common stakeholder interests acquired **M** **-00**

Part M Did you have an employee share scheme in place at any time during the year?—to be completed by companies only

N yes no Print **X** in the appropriate box

Part N Same majority underlying ownership and pre-CGT assets—Division 149—to be completed by companies only

O yes no Print **X** in the appropriate box

Part O Cost base adjustments resulting from debt forgiveness—Division 139—to be completed by companies only

Interest in creditor **P** yes no Print **X** in the appropriate box

Total cost base reduction **Q** **-00**

Interest in debtor **R** yes no Print **X** in the appropriate box

Total cost base adjustment **S** **-00**

Part P Cost base adjustments resulting from loss transfers—Subdivision 170-C—to be completed by companies only

CGT event for interest in transferor **T** yes no Print **X** in the appropriate box

Total cost base reduction **U** **-00**

CGT event for interest in transferee **V** yes no Print **X** in the appropriate box

Total cost base adjustment **W** **-00**

