





**5 Tax losses carried forward to later income years**

Group **S** , , ,  ~~X~~

Transferred **V** , , ,  ~~X~~

**Total U** , , ,  ~~X~~

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

**6 Net capital losses transferred from joining entities (including head company) at consolidation**

Continuity of ownership test losses **A** , , ,  ~~X~~

Business continuity test losses **B** , , ,  ~~X~~

Other losses – trusts only **C** , , ,  ~~X~~

**7 Net capital losses transferred from joining entities after consolidation**

Continuity of ownership test losses **D** , , ,  ~~X~~

Business continuity test losses **E** , , ,  ~~X~~

Other losses – trusts only **F** , , ,  ~~X~~

**8 Net capital losses applied**

Group **G** , , ,  ~~X~~

Transferred **I** , , ,  ~~X~~

**Total J** , , ,  ~~X~~

**9 Transferred net capital losses applied**

	Transferor TFN		
<b>A</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>D</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>G</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>J</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>M</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>P</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>

	Available fraction
<b>B</b>	<input type="text"/> · <input type="text"/>
<b>E</b>	<input type="text"/> · <input type="text"/>
<b>H</b>	<input type="text"/> · <input type="text"/>
<b>K</b>	<input type="text"/> · <input type="text"/>
<b>N</b>	<input type="text"/> · <input type="text"/>
<b>Q</b>	<input type="text"/> · <input type="text"/>

<b>C</b>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> <del>X</del>
<b>F</b>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> <del>X</del>
<b>I</b>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> <del>X</del>
<b>L</b>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> <del>X</del>
<b>O</b>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> <del>X</del>
<b>R</b>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> <del>X</del>

**10 Net capital losses carried forward to later income years**

Group **S** , , ,  ~~X~~

Transferred **U** , , ,  ~~X~~

**Total V** , , ,  ~~X~~

Transfer the amount at **V** to the **Net capital losses carried forward to later income years** label on your *Company tax return*.

**11 If you completed item 4 or item 9 in Part A, were the apportionment rules applied?**

**W** Yes  No  Print **X** in the appropriate box





## Part B: Cancellation of transfer of losses

1 Has the head company cancelled the transfer of a loss?

A Yes  No  Print X in the appropriate box

### 2 Details of cancellation of transfer of losses

If you printed X in the **yes** box at A, complete the following labels:

Joining entity TFN

B

D

F

H

C  ,  ,  ,

E  ,  ,  ,

G  ,  ,  ,

I  ,  ,  ,

## Part C: Ownership test and business continuity test

1 For each joining company that transferred a business continuity test tax loss or business continuity 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.

Year ownership test failed

2021-22 J  ,  ,  ,

2020-21 K  ,  ,  ,

2019-20 L  ,  ,  ,

2018-19 M  ,  ,  ,

2017-18 and earlier income years N  ,  ,  ,

2 Amount of losses deducted/applied after consolidation, for which the continuity of ownership test is not passed but the business continuity test is satisfied.

Tax losses O  ,  ,  ,

Net capital losses P  ,  ,  ,

3 Amount of losses carried forward to later income years for which the business continuity test must be satisfied before they can be deducted/applied.

Tax losses Q  ,  ,  ,

Net capital losses R  ,  ,  ,

## Part D: Life insurance companies

Complying superannuation class tax losses carried forward to later income years

T  ,  ,  ,

Complying superannuation net capital losses carried forward to later income years

U  ,  ,  ,

## Part E: Controlled foreign company losses

Current year CFC losses N  ,  ,  ,

CFC losses deducted O  ,  ,  ,

CFC losses carried forward P  ,  ,  ,



**Part F: Tax losses reconciliation for consolidated groups**

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 losses transferred from joining entities under Subdivision 707-A **C** ,,,-

**SUBTRACT** Transferred tax losses with a nil available fraction that have been applied **L** ,,,-

**SUBTRACT** Net forgiven amount of debt **D** ,,,-

**ADD** Tax loss incurred (if any) during current year **E** ,,,-

**ADD** Tax loss amount from conversion of excess franking offsets **F** ,,,-

**SUBTRACT** Net exempt income **G** ,,,-

**SUBTRACT** Tax losses cancelled or forgone **H** ,,,-

**SUBTRACT** Tax losses deducted **I** ,,,-

**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) **J** ,,,-

Total tax losses carried forward to later income years **K** ,,,-

Transfer the amount at K to the **Tax losses carried forward to later income years** label on your *Company 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.

**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

Date  /  /

Contact person

Daytime contact number (include area code)