2014

Self-managed superannuation fund annual return

WHO SHOULD COMPLETE THIS ANNUAL RETURN?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2014* (NAT 71287).

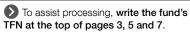
The Self-managed superannuation fund annual return instructions 2014 (NAT 71606) (the instructions) can assist you to complete this annual return.

Section A: Fund information

1 Tax file number (TFN)

TO COMPLETE THIS ANNUAL RETURN
Print clearly, using a BLACK pen only.
Use BLOCK LETTERS.

Place |X| in ALL applicable boxes.



The Tax Office is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the Declaration.

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN) (if applicable)

4 Current postal address

Subi	urb/town		State/territory	Postcode
5	Annual return status Is this an amendment to the SMSF's 2014 return? A No	Yes		
	Is this the first required return for a newly registered SMSF? B No	Yes		
6 Auc	SMSF auditor litor's name			
Title: Fam	Mr Mrs Miss Ms Other ily name			
First	given name Other given names			
SM	SF Auditor Number Auditor's phone number			
Pos	tal address			
Subi	urb/town		State/territory	Postcode
Subi			State/terntory	1 USICOUE
Dat	e audit was completed A / / /			
Was	Part B of the audit report qualified? B No Yes			
	e audit report was qualified, have the reported C No Yes			

7 Electronic funds transfer (EFT)

We need your fund's financial institution details to pay any refund owing to you, even if you have provided them to us before. Write the fund's BSB number, fund's account number and fund's account name below. We do not issue refunds to a trustee's personal account. (See relevant instructions.)

Fund BSB number (must be six digits) Fund account number

Fund account name (for example, J&Q Citizen ATF J&Q Family SF)

8	Status	of SMSF	Australian superann	uation fund	A No	Yes	Fund benefit structure	Code
			ne fund trust deed allow acc vernment's Super Co-contr Low Income Super Co	ribution and	C No	Yes		
9	Was the	e fund wo	ound up during the inc	-			Have all tax lodgment	
	No		If yes, provide the date on which the fund was wound u	up /	Month	Year	obligations been met?	Yes
10	Exemp	t current	pension income					
	Did the f	und pay ar	n income stream to one or n	nore membe	ers in the inc	come year	?	
			x exemption for current pen xempt current pension inco			pay at lea	st the minimum benefit payment unde	r
	No)	Go to Sec	ction B: Income.					
	Yes	Exempt c	urrent pension income amo	ount A\$				
		Which me	ethod did you use to calcula	ate your exer	mpt current	pension ir	ncome?	
			Segregated assets met	hod B				
			Unsegregated assets met	hod C	Was an ac	ctuarial ce	tificate obtained? D Yes	
	Did the f	und have a	any other income that was a	assessable?				
	E Yes	Go to	Section B: Income.					
	No						e, including no-TFN quoted contributi ot complete Section B: Income.)	ons.
			itled to claim any tax offsets D: Income tax calculation sta		st			

Section B: Income

Do not complete this section if your fund was in **full** pension phase for the **entire year** and there was **no** other income that was assessable. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

I Income	(ČGT) ev	e a capital gains tax ent during the year?	G No	Yes	If the total capital loss or total capital gain is greater than \$10,000 complete and attach a <i>Capital gains tax</i> (CGT) schedule 2014. Code	
		Have you applied an emption or rollover?	M No	Yes		
			Net ca	pital gain	A \$	
	Gros	s rent and other leasi	ng and hiring	g income	B \$	
			Gross	s interest	C \$	
		Forestry	managed in scheme	vestment e income	X \$	
	Gross foreig	n income				Loss
D1 \$			Net foreigr	n income	D \$	
A	ustralian franl	king credits from a Ne	ew Zealand c	company	E \$	Number
				fers from gn funds	F \$	Number
		Gr	oss paymen ABN no	ts where t quoted	Н\$	1.000
		able contributions ver contributions	Gross dis from part		I \$	Loss
R1 \$			*Unfranked		J \$	
plus Asses R2 \$	ssable person	al contributions	*Franked		К\$	
plus [#] *Nc	o-TFN quoted	l contributions	*Dividend		L \$	
R3 \$ (an am	ount must be in	cluded even if it is zero)		oss trust ributions	M \$	Code
less Transfe	er of liability to company o	o life insurance				_
R6 \$	company o	1 - 51	contr (R	sessable ibutions 1 plus R2 3 less R6)	R \$	
		n's length income				Code
U1 \$'s length priva	te company dividends	*Othe	r income	S \$	
<i>plus</i> *Net non-arm's length trust distributions			*Assessable due to chai statu		т\$	
	ther non-arm	's length income	Net no length (subject to 459 (U1 plus U2	on-arm's income % tax rate) 2 plus U3)	U \$	
"This is a mai label.	ndatory		GROSS I (Sum of label		W \$	Loss
*If an amount entered at thi	-	Exempt cur	rrent pensior	n income	Y \$	
check the ins to ensure the tax treatment	structions e correct	TOTAL ASSESSABL	E INCOME (W less Y)			Loss

Place your attachments here.

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

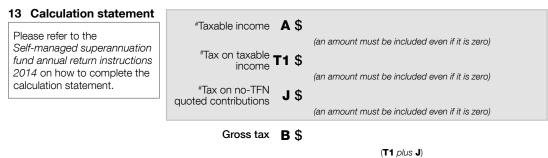
	DEDUCTIONS	NON-DEDUCTIBLE EXPEN	SES
Interest expenses within Australia	A1 \$	A2 \$	
Interest expenses overseas	B1 \$	B2 \$	
Capital works expenditure		D2 \$	
Decline in value of depreciating assets	E1 \$	E2 \$	
Insurance premiums – members	F1 \$	F2 \$	
Death benefit increase	G1 \$		
SMSF auditor fee	H1 \$	H2 \$	
Investment expenses	l1 \$	12 \$	
Management and administration expenses	J1 \$	J2 \$	
Forestry managed investment scheme expense	U1 \$	U2 \$	Code
Other amounts	L1 \$	L2 \$	
Tax losses deducted	M1 \$		

TOTAL DEDUCTIONS		TOTAL NON-DEDUCTIBLE EXPENSES
N \$		Υ\$
(Total A1 to M1)		(Total A2 to L2)
*TAXABLE INCOME OR LOSS	Loss	TOTAL SMSF EXPENSES
O \$		Z\$
(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)		(N plus Y)

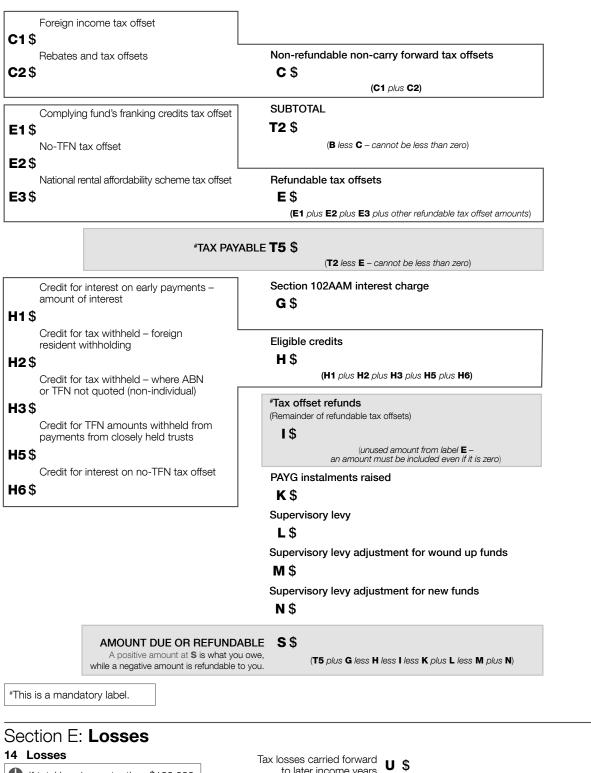
*This is a mandatory label.

Section D: Income tax calculation statement *Important:

Section B label R3, Section C label O and Section D labels A,T1, J, T5 and I are mandatory.







If total loss is greater than \$100,000, complete and attach a Losses schedule 2014.

- to later income years
- Net capital losses carried V \$ forward to later income years

Section F: Member information

In Section F report all current members in the fund at 30 June. Use Section G to report any former members or deceased members who held an interest in the fund at any time during the income year.

MEMBER 1											
Title: Mr Mrs Family name	Miss	Ms	Other								
First given name				Other giv	ven na	mes					
Member's TFN See the Privacy note ir	n the De	eclaratior	n.				Date of birth	Day	Month	/	Year
Contributions										1	
Refer to instruction	ons		NG ACCOU	JNT BALANCE	: \$						
for completing these labels.			Employe	er contribution	s A	\$					
		ABN c	of principal e	employer A1	1						
			Persona	al contribution	s	\$					
	CGT sr	nall busir	ness retiren	nent exemptio	n C	\$					
CGT s	mall bu	isiness 1	5-year exe	mption amour	nt D	\$					
			Persona	al injury electio	n E	\$					
		Spou	ise and chil	ld contribution	s	\$					
		Othe	er third part	ty contribution	s G	i \$					
Assess	able fo	reign sup	perannuatio	on fund amour	nt	\$					
Non-assess	able fo	reign sup	perannuatio	on fund amour	nt J	\$					
	Transfe	r from re	serve: asse	essable amour	nt K	\$					
Trans	sfer fror	n reserve	e: non-asse	essable amour	nt L	\$					
	Contri ar	butions f nd previc	from non-co ously non-co	omplying fund omplying fund	s s	•\$					
Any other contri	butions and	(includir Low Inc	ng Super C come Super	o-contribution r Contributions	s s) N	\$				_	
		т	OTAL CO	NTRIBUTION	s N	\$					
Other transactions		Allocat	ed earnings	s or losses)\$					Loss	
		Inward r	ollovers and	d transfers	> \$						
) \$						
	0			n payment R1						Code	
			·							Code	
		Inco	ome stream	n payment R2	2 \$						
	CLC	SING A	CCOUNT E	BALANCE	S\$						

5a Australian managed investments	Listed trusts	A	\$	
-	Unlisted trusts	в	\$	
	Insurance policy	C	\$	
Othe	r managed investments	D	\$	
5b Australian direct investments	Cash and term deposits	Е	\$	
Limited recourse borrowing arrangements Australian residential real property	Debt securities	F	\$	
J1 \$	Loans	G	\$	
Australian non-residential real property J2 \$	Listed shares	Н	\$	
Overseas real property	Unlisted shares	I	\$	
J3 \$ Australian shares	Limited recourse	J	\$	
J4 \$	Non-residential real property	κ	\$ 	
Overseas shares J5 \$	Residential real property	L	\$	
Other	Collectables and personal use assets	М	\$	
J6 \$	Other assets			
5c Overseas direct investments	Overseas shares	Ρ	\$ 	
Overseas non-	residential real property	Q	\$	
Overseas	residential real property	R	\$	
Overseas	S	\$		
	Other overseas assets	т	\$	
TOTAL AUSTRALIAN AND (Sum of labels		U	\$	

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?

Loss

16 LIABILITIES	Borrowings	V	\$
Total member clc (total of all CLOSING ACCOUNT BALANCE s)	osing account balances from Sections F and G)	w	\$
	Reserve accounts	X	\$
	Other liabilities	Y	\$
	TOTAL LIABILITIES	z	\$

Section I: Taxation of financial arrangements 17 Taxation of financial arrangements (TOFA) Did you make a gain, loss or transitional balancing adjustment from a financial arrangement subject to the TOFA rules? G No Yes Total TOFA gains H \$ Total TOFA losses I \$ TOFA transitional balancing adjustment J \$

Section J: Other information

Family trust election status

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2013–14 income year, write **2014**).

> If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2014.* **B**

Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2014* for each election.

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2014*.

Section K: Declarations

Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

Important

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

Privacy

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to ato.gov.au/privacy

TRUSTEE'S OR DIRECTOR'S DECLARATION:

I declare that current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received the audit report and I am aware of any matters raised. I declare that the information on this annual return, including any attached schedules and additional documentation is true and correct. I also authorise the ATO to make any tax refunds to the nominated bank account (if applicable).

Authorised trustee's, director's or public officer's signature

				Date	Day	Month	/	Year
Preferred trustee or di	rector cor	ntact detai	ls:					
Title: Mr Mrs Miss Family name	s Ms	Other						
First given name			Other given names					
Phone number Email address								
Non-individual trustee name	ə (if applicab	le)						
ABN of non-individual truste	Эе							
	Time take	n to prepare	and complete this annual return	Hr	'S			
			f the Australian Business Register, n tegrity of the register. For further inf					ails which
	<i>ged superar</i> stees have g	iven me a de	d annual return 2014 has been prep eclaration stating that the informatio I return.					
				Date	Day	Month	/	Year
Tax agent's contact de	tails							
Title: Mr Mrs Miss Family name	s Ms	Other						
First given name			Other given names					
Tax agent's practice								
Tax agent's phone number			Reference number		Tax a	agent nu	mber	
Postal address for ann	nual returns:	Australian	Taxation Office, GPO Box 9845, I	N YOUR CA	PITAL	CITY		
Paga 16			Consitive (when completed)					

Page 16

PART A

Electronic Lodgement Declaration (Form DžHž7 ž: , SMSF cf 9L)

This declaration is to be completed where the cart Areturn is to be lodged via the Var Au - au - sector Lodgment Service (ELS). It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

Privacy

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Værææti}Áæ;Áæčo@;¦ār^•Áx@:ÁCE/UÁtÁ&(||^&cA5j-{;}{æati}Áæb;å/&ið=&|[•^/kavÁtÁ;c@;!A*[ç^!;}{^}o%et^}&zo?;Å#o*A\$&t*A\$,*!•[}æ445j-{;}{æati}Áæb;[`d%A c@:Aj^!•[}Áæčc@;}är^åAqtÁ;ā?}Áx@;/&i^&jææati}EXAQ[;A5j-{;}{æati}Áæb;[`d^j;å;æ&CA*[AqtÁæqtÈ][çÈæĕE9;lã;æ&CA%A A

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V@ ÁÔ[{{ã•ā}}^¦Á,-Á/æçææā}ÈÉee ÁÜ^*ã dælÁ;-Ás@ ÁCE • dælāae) ÁÓ*•ā;^• AÜ^*ã c°¦ÉÃ;æĉ Á • ^ Ás@ ÁOEÓ⊳ Áse) å Ási*•ā;^• eā;^• • Ás^ æaāer Á;@a&@A[*/#A]¦[çãa ^Á;}Ás@a ÁææcA^č ¦}ÁtjÁ;æājæaajÁs@ Ásj c* ¦ãc Á;-Ás@ Á^*ã c°¦ĚÁMÁ

Ú|^æe^Á^-^¦Ág[Ás@-Á;¦ãçæ&îÁcæe^{^}c/a;}Ás@/ÁCE•dæa#aae)ÁÓ`•āj^••AÜ^*ãrcº¦ÁQCEÓÜDÁ;^à•ãrÁÇ, ÈæaèlÈ[çÈæĕDÁy[¦Á*¦c@:¦Ásj-{¦{æaā}}/ÁÁ E#aaAj`dāj^•A,i`¦Ásu[{{ãc{ ^}c/a}c#ac}***æaåāj*Á[`¦Ás^cæa#eÈÁÁA

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9`YWfcb]WZIbXg'lfUbgZ/f'!'X]fYWhXYV]hÁ

Y@\^Á[^{*} Á@æç^Ă^[×] [×] [•] c^{*}å Ásaj ÁÖ⊘V/Åsā[^]šo/ás^àã/Á[{ ^ Aj -Á[[×] | Ás-cæa‡+ Á ajlÁs^ /Aj |[çãa ^ å Ás[Á[[×] | Áa] æj 8ãæd/ásj • cãč cāj } Ásaj å Ás@ Á/æç ÁU ~a8A © ÁÁ •] [} •[| Ásiæ) \ Át Áæ8ajãæær Ás@ Aj æê { ^} o/nj -Á[[×] | Ásæ∉ææaj } Áãæsiajãć Á+[{ Á[[×] | Á] { aj ær å Ásæ84[[×] } dÈ

Tax File NumberName of Partnership, Trust, Fund or Entity

I authorise my tax agent to electronically transmit this tax return via the Electronic Lodgment Service.

Important

Before making this declaration please check to ensure that all income has been disclosed and the tax return 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 $VaeAJ - aAA \dot{E}$ The tax law provides heavy penalties for false or misleading statements [n tax returns.

Declaration: I declare that:

↓ the agent is authorised to |[å* ^Ás@á Ásæ¢Á^č ¦} È

Signature of Partner, TrusteeÊ[¦ Öã^&{ ¦	Date	1	/	
	1			

PART B

ELECTRONIC FUNDS TRANSFER CONSENT

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through the electronic lodgment service ELS.

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

Important: Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.#

Agent Ref No

Account name

 $\label{eq:constraint} Qbee constraints constraints and the second seco$

Signature

1

Date

Year

/

PART D

Tax Agent's Certificate (shared facilities only)

I declare that:

- I have prepared this tax return in accordance with the information supplied by the] add ^{Ext`• c^ Ext`* c^

ËØQbæ¢, Áseč c@;lãr^å,Ásî^Ás@:Ájæ;d;}^lÊ5di`∙c?^Ê5siā^&q[lÁ;lÁj`à	\$84{;~~88∧'¦Ág[Á[å*^Áx@áÁxæ¢Á^č¦}Ê543;& ĭå3j*Áæ}^Áæ]] \$8aæi ^Á;&@åĭ ^•È
Agent's signature	Date / /
Contact name	7`]YbhRefYfYbWr
Agent's Phone No"	Agentfig RefYfYbWY No"

100016640BW

2014

Capital gains tax (CGT) schedule

WHEN COMPLETING THIS FORM

- Print clearly, using a black or dark blue pen only.
- Use BLOCK LETTERS.
- Do not use correction fluid or covering stickers.
- Sign next to any corrections with your full signature (not initials).
- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the Guide to capital gains tax 2014 available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

We are authorised by law to request your TFN. You do not have to quote your TFN. However, if you don't it could increase the chance of delay or error in processing your form.

Australian business number (ABN)

Taxpayer's name

1 Current year cap	pital gains and capital losses	
Shares in companies listed on an Australian securities exchange	A \$	Capital loss
Other shares	В\$	L \$
Units in unit trusts listed on an Australian securities exchange	C \$	M\$
Other units	D \$	N \$
Real estate situated in Australia	E \$	O \$
Other real estate	F \$	Р\$
Amount of capital gains from a trust (including a managed fund)		
Collectables	Н\$	Q \$
Other CGT assets and any other CGT events	I \$	R \$
Total current year capital gains	J \$	Add the amounts at labels K to R and write the total in item 2 label A – Total current year capital losses .

2	Capital losses	
	Total current year capital losses	A \$
	Total current year capital losses applied	В\$
	Total prior year net capital losses applied	C \$
	Total capital losses transferred in applied (only for transfers involving a foreign bank branch or permanent establishment of a foreign financial entity)	D \$
	Total capital losses applied	E \$
		Add amounts at B , C and D .
3	Unapplied net capital losses carried forward	
	Net capital losses from collectables carried forward to later income years	A \$
	Other net capital losses carried forward to later income years	В\$
		Add amounts at A and B and transfer the total to label V – Net capital losses carried forward to later income years on your tax return.
4	CGT discount	
	Total CGT discount applied	A \$
5	CGT concessions for small business	
	Small business active asset reduction	A \$
	Small business retirement exemption	В\$
	Small business rollover	C \$
	Total small business concessions applied	D \$
6	Net capital gain	
	Net capital gain	A \$

1J less 2E less 4A less 5D (cannot be less than zero). Transfer the amount at A to label A – Net capital gain on your tax return.

7	Earnout arrangements			
	Are you a party to an earnout arrangement? A Yes, as a buyer (Print \mathcal{X} in the appropriate box.)	Yes, as a	seller	No
	If you are a party to more than one earnout arrangement, copy ar details requested here for each additional earnout arrangement.	nd attach a separate s	heet to this schedule providin	ig the
	How many years does the earnout arrangement run for?	, B		
	What year of that arrangement are you in?	, C		
	If you are the seller, what is the total estimated capital proceeds from the earnout arrangement?	, DФ		
	Amount of any capital gain or loss you made under your earnout arrangement in the income year	E\$		LOSS
8	Other CGT information required (if applicable)			CODE
	Small business 15 year exemption - exempt capital gains	• A \$		/
	Capital gains disregarded by a foreign resident	B \$		
	Capital gains disregarded as a result of a scrip for scrip rollover	C \$		
	Capital gains disregarded as a result of an inter-company asset rollover	D \$		
	Capital gains disregarded by a demerging entity	/ E \$		

Taxpayer's declaration

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**

I declare that the information on this form is true and correct.

Signature

Date _{Day}

Month

Year

Contact name

Daytime contact number (include area code)

100016640BP

2014

Losses schedule

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2014 tax return. Superannuation funds should complete and attach this schedule to their 2014 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 *Losses schedule instructions 2014*, available on our website **ato.gov.au** for instructions on how to complete this schedule.

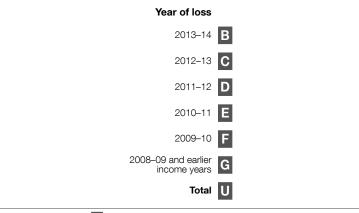
Tax file number (TFN)

Name of entity

Australian business number (ABN)

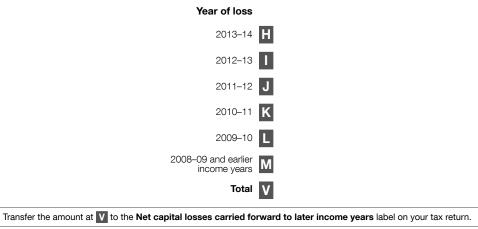
Part A Losses carried forward to the 2014-15 income year - excludes film losses

1 Tax losses carried forward to later income years



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

2 Net capital losses carried forward to later income years



Print X in the

appropriate box.

K Yes

No

Part B Ownership and same business test - company and listed widely held trust only Complete item 3 of Part B 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 2013-14 income year, no loss has been claimed as a deduction or, in the case of companies, losses have not been transferred in or out. Year of loss 1 Whether continuity of majority Print X in the ownership test passed 2013–14 A Yes No appropriate box. Note: If the entity has deducted, transferred Print X in the 2012–13 B Yes No in or transferred out (as applicable) in the appropriate box 2013-14 income year a loss incurred in Print X in the 2011-12 C Yes No any of the listed years, print X in the Yes appropriate box. or No box to indicate whether the entity Print X in the 2010–11 D Yes has satisfied the continuity of majority No appropriate box. ownership test in respect of that loss. Print X in the 2009–10 E Yes No appropriate box. 2008–09 and earlier F Yes Print X in the No appropriate box. 2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the same business test is satisfied - excludes film losses Tax losses G Net capital losses Losses carried forward for which the same business test must be satisfied before they can be deducted/applied 3 in later years - excludes film losses Tax losses Net capital losses

4 Do current year loss provisions apply?

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)?

Part C Unrealised losses - company only				
Note: These questions relate to the operation of Subdivision 165-CC of ITAA 1997.		No		
Has a changeover time occurred in relation to the company after 1.00pm by legal time in the Australian Capital Territory on 11 November 1999?	L Yes		Print X in the appropriate box.	
If you printed X in the No box at L , do not complete M , N or O .				
At the changeover time did the company satisfy the maximum net asset value test under section 152-15 of ITAA 1997?	M Yes	No	Print X in the appropriate box.	
If you printed X in the No box at M , has the company determined it had an unrealised net loss at the changeover time?	N Yes	No	Print X in the appropriate box.	
If you printed X in the Yes box at N , what was the amount of unrealised net loss calculated under section 165-115E of ITAA 1997?	0			

Part D Life insurance companies

- Complying superannuation/FHSA class tax losses carried forward to later income years
- Complying superannuation/FHSA net capital losses carried forward to later income years
 - forward to later income years

Part E Controlled foreign company losses	
Current year CFC losses	И
CFC losses deducted	Ν
CFC losses carried forward	ס
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	В
SUBTRACT Net forgiven amount of debt	C
ADD Tax loss incurred (if any) during current year	D
SUBTRACT Tax losses carried back	κ
ADD Tax loss amount from conversion of excess franking offsets	3
SUBTRACT Net exempt income	3
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)	
Total tax losses carried forward to later income years	
Transfer the amount at J to the Tax losses carried forwa	ard to later income years label on your 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

			Day	Month		Year
		Date	/	1	/	
Contact person	Dayti	me contact r	number (i	nclude a	area co	ode)