

Capital gains tax (CGT) schedule

2021

When completing this form

- Print clearly, using a black or dark blue pen only.
- Use BLOCK LETTERS and print one character in each box.
- 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 2021 available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN) 947685133

Australian business number (ABN) 80265095224

Taxpayer's name DI DOMENICO & MCCLENNAGHAN SUPERANNUATION FUND

1 Current year capital gains and capital losses

A \$	Shares in companies listed on an Australian securities exchange	K \$	Capital loss
B \$	Other shares	L \$	
C \$	Units in unit trusts listed on an Australian securities exchange	M \$	
D \$	Other units	N \$	
E \$	Real estate situated in Australia	O \$	
F \$	Other real estate	P \$	
G \$	Amount of capital gains from a trust (including a managed fund)	Q \$	
H \$	Collectables	R \$	
I \$	Other CGT assets and any other CGT events		
S \$	Amount of capital gain previously deferred under transitional CGT relief for superannuation funds		
J \$	Total current year capital gains		

Add the amounts at labels K to R and write the total in item 2 label A – Total current year capital losses.

Signature as prescribed in tax return

Tax File Number

947685133

2 Capital lossesTotal current year capital losses **A \$**Total current year capital losses applied **B \$**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 forwardNet capital losses from collectables carried forward to later income years **A \$**Other net capital losses carried forward to later income years **B \$**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 **B \$**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.

Signature as prescribed in tax return

[Handwritten Signature]

Tax File Number

947685133

7 Earmout arrangements

Are you a party to an earmout arrangement? **A** Yes, as a buyer ☐ Yes, as a seller ☐ No ☐
(Print 'X' in the appropriate box.)
If you are a party to more than one earmout arrangement, copy and attach a separate sheet to this schedule providing the details requested here for each additional earmout arrangement.

How many years does the earmout 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 earmout arrangement? **D** \$

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$ / ☐ loss

1 Request for amendment

If you received or provided a financial benefit under a look-through earmout right created in an earlier income year and you wish to seek an amendment to that earlier income year, complete the following:

Income year earmout right created **F**

Amended net capital gain or capital losses carried forward **G** \$ / ☐ loss

8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A** \$ / ☐ code

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** \$

Signature as prescribed in tax return

John Doe

Tax File Number

947685133

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

John Doe

Contact name

Damien John Di Domenico

Daytime contact number (include area code)

0410040456

Date

Day

Month

Year

7

5

2022

2021

Losses schedule

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2021 tax return. Superannuation funds should complete and attach this schedule to their 2021 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. Place ☒ in all applicable boxes.

Refer to *Losses schedule instructions 2021*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

947685133

Name of entity

DI DOMENICO & MCCLENNAGHAN SUPERANNUATION FUND

Australian business number

80265095224

Part A – Losses carried forward to the 2021–22 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss	
2020–21	B 2,651
2019–20	C 6,785
2018–19	D 3,150
2017–18	E 6,916
2016–17	F 12,683
2015–16 and earlier income years	G 28,398
Total	U 60,583

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

Year of loss	
2020–21	H
2019–20	I
2018–19	J
2017–18	K
2016–17	L
2015–16 and earlier income years	M
Total	V

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

Signature as prescribed in tax return

Part D – Life insurance companies

[Signature]

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Complying superannuation class tax losses carried forward to later income years

Complying superannuation net capital losses carried forward to later income years

Part E – Controlled foreign company losses

Current year CFC losses

CFC losses deducted

CFC losses carried forward

Part F – Tax losses reconciliation statement

A Balance of tax losses brought forward from the prior income year

57,932

B ADD Uplift of tax losses of designated infrastructure project entities

C SUBTRACT Net forgiven amount of debt

D ADD Tax loss incurred (if any) during current year

2,651

E ADD Tax loss amount from conversion of excess franking offsets

F SUBTRACT Net exempt income

G SUBTRACT Tax losses 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 FC of a foreign financial entity)

J Total tax losses carried forward to later income years

60,583

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

Tax File Number 947685133

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Taxpayer's declaration

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

Signature



Contact person

Damien John Di Domenico

Daytime contact number (include area code)

0410040456

Date

Day 7

Month 5

Year 2012

Signature as prescribed in tax return

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Part B – Ownership and business continuity 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 business continuity test has to be satisfied in relation to that loss.

Do not complete items 1 or 2 of Part B if, in the 2020–21 income year, no loss has been claimed as a deduction, applied against a net capital gain 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, applied, transferred in or transferred out (as applicable) in the 2020–21 income year a loss incurred in any of the listed years, print X in the Yes or No box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss	Yes	No
2020–21	<input type="checkbox"/> Yes	<input type="checkbox"/> No
2019–20	<input type="checkbox"/> Yes	<input type="checkbox"/> No
2018–19	<input type="checkbox"/> Yes	<input type="checkbox"/> No
2017–18	<input type="checkbox"/> Yes	<input type="checkbox"/> No
2016–17	<input type="checkbox"/> Yes	<input type="checkbox"/> No
2015–16 and earlier income years	<input type="checkbox"/> Yes	<input type="checkbox"/> No

2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied – excludes film losses

G Tax losses

H Net capital losses

3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years – excludes film losses

I Tax losses

J 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)?

K Yes ☐ No ☐

Part C – Unrealised losses – company only

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 1.00pm by legal time in the Australian Capital Territory on 11 November 1999?

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?

If you printed X in the No box at M, has the company determined it had an unrealised net loss at the changeover time?

If you printed X in the Yes box at N, what was the amount of unrealised net loss calculated under section 165-15E of ITAA 1997?

O

N Yes ☐ No ☐

M Yes ☐ No ☐

L Yes ☐ No ☐