

Self-managed superannuation fund annual return **2019**

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 2019* (NAT 71287).

! The *Self-managed superannuation fund annual return instructions 2019* (NAT 71606) (the instructions) can assist you to complete this annual return.

— The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S M I T H S T

- Place **X** in ALL applicable boxes.

Section A: Fund information

1 Tax file number (TFN)

➤ To assist processing, write the fund's TFN at the top of pages 3, 5, 7 and 9.

! The ATO 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)

Molokroh Superannuation Fund

3 Australian business number (ABN) (if applicable)

4 Current postal address

Suite 246

117 Old Pittwater Road

Suburb/town

State/territory

Postcode

Brookvale

NSW

2100

5 Annual return status

Is this an amendment to the SMSF's 2019 return?

A No Yes

Is this the first required return for a newly registered SMSF?

B No Yes

Fund's tax file number (TFN) **6 SMSF auditor**

Auditor's name

Title:

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A**

Was Part A of the audit report qualified?

B No Yes

Was Part B of the audit report qualified?

C No Yes

If the audit report was qualified, have the reported issues been rectified?

D No Yes **7 Electronic funds transfer (EFT)**

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

A Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number Fund account number

Fund account name

I would like my tax refunds made to this account. Go to C.**B Financial institution account details for tax refunds**

This account is used for tax refunds. You can provide a tax agent account here.

BSB number Account number

Account name

C Electronic service address alias

Provide the electronic service address alias (ESA) issued by your SMSF messaging provider. (For example, SMSFdataESAAlias). See instructions for more information.

Fund's tax file number (TFN)

955290883

8 Status of SMSF

Australian superannuation fund

A No Yes Fund benefit structure **B** **A** Code

Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts?

C No Yes **9 Was the fund wound up during the income year?**No Yes

If yes, provide the date on which the fund was wound up

Day	Month	Year

Have all tax lodgment and payment obligations been met?

No Yes **10 Exempt current pension income**

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.

No Go to Section B: Income.Yes Exempt current pension income amount **A** \$.00

Which method did you use to calculate your exempt current pension income?

Segregated assets method **B** Unsegregated assets method **C** Was an actuarial certificate obtained? **D** Yes

Did the fund have any other income that was assessable?

E Yes Go to Section B: Income.No Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income.)

If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

Section B: Income

Do not complete this section if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the **entire year**, there was **no** other income that was assessable, and you **have not** realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

11 Income

Did you have a capital gains tax (CGT) event during the year? **G** No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2019*.

Have you applied an exemption or rollover? **M** No Yes Code

Net capital gain **A** \$ 0-00

Gross rent and other leasing and hiring income **B** \$ 0-00

Gross interest **C** \$ 407-00

Forestry managed investment scheme income **X** \$ 0-00

Gross foreign income	D1 \$ 0-00	Net foreign income	D \$ 0-00	Loss <input type="checkbox"/>
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Australian franking credits from a New Zealand company **E** \$ 0-00

Transfers from foreign funds **F** \$ 0-00 Number

Gross payments where ABN not quoted **H** \$ -00

Calculation of assessable contributions

Assessable employer contributions
R1 \$ 0-00

plus Assessable personal contributions
R2 \$ 0-00

plus ****No-TFN-quoted contributions**
R3 \$ 0-00
(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST
R6 \$ -00

Gross distribution from partnerships **I** \$ -00 Loss

*Unfranked dividend amount **J** \$ 0-00

*Franked dividend amount **K** \$ 0-00

*Dividend franking credit **L** \$ 0-00

*Gross trust distributions **M** \$ 0-00 Code

Assessable contributions
(**R1** plus **R2** plus **R3** less **R6**)
R \$ 0-00

Calculation of non-arm's length income

*Net non-arm's length private company dividends
U1 \$ 0-00

plus *Net non-arm's length trust distributions
U2 \$ 0-00

plus *Net other non-arm's length income
U3 \$ 0-00

*Other income **S** \$ 42-00 Code

*Assessable income due to changed tax status of fund **T** \$ 0-00

Net non-arm's length income
(subject to 45% tax rate)
(**U1** plus **U2** plus **U3**)
U \$ 0-00

#This is a mandatory label.

*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.


GROSS INCOME
(Sum of labels **A** to **U**) **W** \$ 449-00 Loss

Exempt current pension income **Y** \$ -00

TOTAL ASSESSABLE INCOME (**W** less **Y**) **V** \$ 449-00 Loss

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 EXPENSES
Interest expenses within Australia	A1 \$ <input type="text" value="3148"/> -00	A2 \$ <input type="text" value="0"/> -00
Interest expenses overseas	B1 \$ <input type="text" value="0"/> -00	B2 \$ <input type="text" value="0"/> -00
Capital works expenditure	D1 \$ <input type="text" value="0"/> -00	D2 \$ <input type="text" value="0"/> -00
Decline in value of depreciating assets	E1 \$ <input type="text" value="1007"/> -00	E2 \$ <input type="text" value="0"/> -00
Insurance premiums – members	F1 \$ <input type="text" value="0"/> -00	F2 \$ <input type="text" value="0"/> -00
Death benefit increase	G1 \$ <input type="text" value="0"/> -00	
SMSF auditor fee	H1 \$ <input type="text" value="385"/> -00	H2 \$ <input type="text" value="0"/> -00
Investment expenses	I1 \$ <input type="text" value="1649"/> -00	I2 \$ <input type="text" value="0"/> -00
Management and administration expenses	J1 \$ <input type="text" value="1076"/> -00	J2 \$ <input type="text" value="0"/> -00
Forestry managed investment scheme expense	U1 \$ <input type="text" value="0"/> -00	U2 \$ <input type="text" value="0"/> -00
Other amounts	L1 \$ <input type="text" value="29136"/> -00 Code O	L2 \$ <input type="text" value="79"/> -00 Code O
Tax losses deducted	M1 \$ <input type="text" value="0"/> -00	
TOTAL DEDUCTIONS N \$ <input type="text" value="36401"/> -00 (Total A1 to M1)		TOTAL NON-DEDUCTIBLE EXPENSES Y \$ <input type="text" value="79"/> -00 (Total A2 to L2)
#TAXABLE INCOME OR LOSS O \$ <input type="text" value="35952"/> -00 Loss L (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)		TOTAL SMSF EXPENSES Z \$ <input type="text" value="36480"/> -00 (N plus Y)

#This is a mandatory label.

Fund's tax file number (TFN)

955290883

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 you leave these labels blank, you will have specified a zero amount.

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2019* on how to complete the calculation statement.

#Taxable income	A	\$	<input style="width: 90%;" type="text" value="0"/>	00	<i>(an amount must be included even if it is zero)</i>
#Tax on taxable income	T1	\$	<input style="width: 90%;" type="text" value="0"/>		<i>(an amount must be included even if it is zero)</i>
#Tax on no-TFN-quoted contributions	J	\$	<input style="width: 90%;" type="text" value="0"/>		<i>(an amount must be included even if it is zero)</i>

Gross tax **B** \$ *(T1 plus J)*

Foreign income tax offset	C1	\$	<input style="width: 90%;" type="text" value="0"/>		
Rebates and tax offsets	C2	\$	<input style="width: 90%;" type="text" value=""/>		
Non-refundable non-carry forward tax offsets		C	\$	<input style="width: 90%;" type="text" value="0"/>	<i>(C1 plus C2)</i>

SUBTOTAL 1
T2 \$ *(B less C – cannot be less than zero)*

Early stage venture capital limited partnership tax offset	D1	\$	<input style="width: 90%;" type="text" value="0"/>		
Early stage venture capital limited partnership tax offset carried forward from previous year	D2	\$	<input style="width: 90%;" type="text" value="0"/>		
Early stage investor tax offset	D3	\$	<input style="width: 90%;" type="text" value="0"/>		
Early stage investor tax offset carried forward from previous year	D4	\$	<input style="width: 90%;" type="text" value="0"/>		
Non-refundable carry forward tax offsets		D	\$	<input style="width: 90%;" type="text" value="0"/>	<i>(D1 plus D2 plus D3 plus D4)</i>
SUBTOTAL 2		T3	\$	<input style="width: 90%;" type="text" value="0"/>	<i>(T2 less D – cannot be less than zero)</i>

Complying fund's franking credits tax offset	E1	\$	<input style="width: 90%;" type="text" value=""/>		
No-TFN tax offset	E2	\$	<input style="width: 90%;" type="text" value=""/>		
National rental affordability scheme tax offset	E3	\$	<input style="width: 90%;" type="text" value=""/>		
Exploration credit tax offset	E4	\$	<input style="width: 90%;" type="text" value=""/>		
Refundable tax offsets		E	\$	<input style="width: 90%;" type="text" value="0"/>	<i>(E1 plus E2 plus E3 plus E4)</i>

#TAX PAYABLE **T5** \$ *(T3 less E – cannot be less than zero)*

Section 102AAM interest charge
G \$

Fund's tax file number (TFN)

Credit for interest on early payments – amount of interest	H1 \$ <input type="text"/>
Credit for tax withheld – foreign resident withholding (excluding capital gains)	H2 \$ <input type="text"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	H3 \$ <input type="text" value="0"/>
Credit for TFN amounts withheld from payments from closely held trusts	H5 \$ <input type="text"/>
Credit for interest on no-TFN tax offset	H6 \$ <input type="text"/>
Credit for foreign resident capital gains withholding amounts	H8 \$ <input type="text"/>
Eligible credits	H \$ <input type="text" value="0"/>
	<i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

#Tax offset refunds (Remainder of refundable tax offsets)	I \$ <input type="text" value="0"/>
	<i>(unused amount from label E – an amount must be included even if it is zero)</i>

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$ <input type="text" value="259"/>
	<i>(T5 plus G less H less I less K plus L less M plus N)</i>

#This is a mandatory label.

Section E: Losses

14 Losses

! If total loss is greater than \$100,000, complete and attach a *Losses schedule 2019*.

Tax losses carried forward to later income years	U \$ <input type="text" value="86264"/>	-00
Net capital losses carried forward to later income years	V \$ <input type="text" value="16811"/>	-00

Section F: Member information

MEMBER 1

Title:

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions

A \$

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal

H \$

Receipt date

H1

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

Contributions from non-complying funds and previously non-complying funds

T \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

M \$

TOTAL CONTRIBUTIONS N \$

(Sum of labels **A** to **M**)

Other transactions

Allocated earnings or losses

O \$

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Income stream payments

R2 \$

Loss

Code

Code

Accumulation phase account balance
S1 \$

Retirement phase account balance - Non CDBIS
S2 \$

Retirement phase account balance - CDBIS
S3 \$

TRIS Count

CLOSING ACCOUNT BALANCE S \$

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

Fund's tax file number (TFN)

MEMBER 2

Title:

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth Day Month Year

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions

A \$

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal

H \$

Receipt date

H1 Day Month Year

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

Contributions from non-complying funds and previously non-complying funds

T \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

M \$

TOTAL CONTRIBUTIONS N \$

(Sum of labels **A** to **M**)

Other transactions

Allocated earnings or losses **O** \$ Loss

Accumulation phase account balance **S1** \$

Retirement phase account balance - Non CDBIS **S2** \$

Retirement phase account balance - CDBIS **S3** \$

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

TRIS Count

CLOSING ACCOUNT BALANCE S \$

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts	A	\$	<input style="width: 90%;" type="text" value="0"/>	.00
Unlisted trusts	B	\$	<input style="width: 90%;" type="text" value="0"/>	.00
Insurance policy	C	\$	<input style="width: 90%;" type="text" value="0"/>	.00
Other managed investments	D	\$	<input style="width: 90%;" type="text" value="0"/>	.00

15b Australian direct investments

<div style="border: 1px solid black; padding: 5px;"> <p>Limited recourse borrowing arrangements</p> <p>Australian residential real property J1 \$ <input style="width: 90%;" type="text" value="0"/> .00</p> <p>Australian non-residential real property J2 \$ <input style="width: 90%;" type="text" value="0"/> .00</p> <p>Overseas real property J3 \$ <input style="width: 90%;" type="text" value="0"/> .00</p> <p>Australian shares J4 \$ <input style="width: 90%;" type="text" value="0"/> .00</p> <p>Overseas shares J5 \$ <input style="width: 90%;" type="text" value="0"/> .00</p> <p>Other J6 \$ <input style="width: 90%;" type="text" value="0"/> .00</p> </div>		Cash and term deposits	E	\$	<input style="width: 90%;" type="text" value="1719"/>	.00
		Debt securities	F	\$	<input style="width: 90%;" type="text" value="0"/>	.00
		Loans	G	\$	<input style="width: 90%;" type="text" value="95000"/>	.00
		Listed shares	H	\$	<input style="width: 90%;" type="text" value="0"/>	.00
		Unlisted shares	I	\$	<input style="width: 90%;" type="text" value="0"/>	.00
		Limited recourse borrowing arrangements	J	\$	<input style="width: 90%;" type="text" value="0"/>	.00
		Non-residential real property	K	\$	<input style="width: 90%;" type="text" value="0"/>	.00
		Residential real property	L	\$	<input style="width: 90%;" type="text" value="0"/>	.00
		Collectables and personal use assets	M	\$	<input style="width: 90%;" type="text" value="0"/>	.00
		Other assets	O	\$	<input style="width: 90%;" type="text" value="0"/>	.00

15c Other investments

Crypto-Currency	N	\$	<input style="width: 90%;" type="text" value="0"/>	.00
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15d Overseas direct investments

Overseas shares	P	\$	<input style="width: 90%;" type="text" value="0"/>	.00										
Overseas non-residential real property	Q	\$	<input style="width: 90%;" type="text" value="0"/>	.00										
Overseas residential real property	R	\$	<input style="width: 90%;" type="text" value="0"/>	.00										
Overseas managed investments	S	\$	<input style="width: 90%;" type="text" value="0"/>	.00										
Other overseas assets	T	\$	<input style="width: 90%;" type="text" value="0"/>	.00										
<table style="width: 100%; border: 1px solid black; border-radius: 5px;"> <tr> <td style="width: 60%;">TOTAL AUSTRALIAN AND OVERSEAS ASSETS</td> <td style="width: 5%;">U</td> <td style="width: 5%;">\$</td> <td style="width: 20%;"><input style="width: 90%;" type="text" value="96719"/></td> <td style="width: 10%; text-align: right;">.00</td> </tr> <tr> <td colspan="5" style="text-align: center; font-size: small;">(Sum of labels A to T)</td> </tr> </table>					TOTAL AUSTRALIAN AND OVERSEAS ASSETS	U	\$	<input style="width: 90%;" type="text" value="96719"/>	.00	(Sum of labels A to T)				
TOTAL AUSTRALIAN AND OVERSEAS ASSETS	U	\$	<input style="width: 90%;" type="text" value="96719"/>	.00										
(Sum of labels A to T)														

15e In-house assets

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?

A No Yes \$.00

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? A No Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? B No Yes

Fund's tax file number (TFN)

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	V1 \$ <input type="text" value=""/>	-00		
Permissible temporary borrowings	V2 \$ <input type="text" value=""/>	-00		
Other borrowings	V3 \$ <input type="text" value=""/>	-00	Borrowings	V \$ <input type="text" value="0"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)			W \$	<input type="text" value="84767"/>
			Reserve accounts	X \$ <input type="text" value="0"/>
			Other liabilities	Y \$ <input type="text" value="11952"/>
TOTAL LIABILITIES			Z \$	<input type="text" value="96719"/>

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H** \$

Total TOFA losses **I** \$

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 2018–19 income year, write **2019**). **A**

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 2019*. **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 2019* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2019*. **D**

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 leave labels blank, you will have specified a zero amount or the label was not applicable to you. 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, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report (if required) and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

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

Sheila Moloney
Sheila Moloney (Mar 18, 2020)

Day Month Year

Date

Preferred trustee or director contact details:

Title:

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

 The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this annual return to maintain the integrity of the register. For further information, refer to the instructions.

TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2019* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Day Month Year

Date

Tax agent's contact details

Title:

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

 Postal address for annual returns: **Australian Taxation Office, GPO Box 9845, IN YOUR CAPITAL CITY**

2019**Losses schedule**

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2019 tax return.

Superannuation funds should complete and attach this schedule to their 2019 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 2019*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

955290883

Name of entity

Molokroh Superannuation Fund

Australian business number

27822086075

Part A – Losses carried forward to the 2019–20 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss		
2018–19	B	35952-00
2017–18	C	18347-00
2016–17	D	31965-00
2015–16	E	-00
2014–15	F	-00
2013–14 and earlier income years	G	-00
Total	U	86264-00

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		
2018–19	H	16811-00
2017–18	I	-00
2016–17	J	-00
2015–16	K	-00
2014–15	L	-00
2013–14 and earlier income years	M	-00
Total	V	16811-00

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

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 2018–19 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 2018–19 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
2018–19	A	<input type="checkbox"/>	<input type="checkbox"/>
2017–18	B	<input type="checkbox"/>	<input type="checkbox"/>
2016–17	C	<input type="checkbox"/>	<input type="checkbox"/>
2015–16	D	<input type="checkbox"/>	<input type="checkbox"/>
2014–15	E	<input type="checkbox"/>	<input type="checkbox"/>
2013–14 and earlier income years	F	<input type="checkbox"/>	<input type="checkbox"/>

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

Tax losses	G	<input type="text"/>	-00
Net capital losses	H	<input type="text"/>	-00

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

Tax losses	I	<input type="text"/>	-00
Net capital losses	J	<input type="text"/>	-00

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?

L Yes No

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

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

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?

O -00

Part D – Life insurance companiesComplying superannuation class tax losses carried forward to later income years **P** -00Complying superannuation net capital losses carried forward to later income years **Q** -00**Part E – Controlled foreign company losses**Current year CFC losses **M** -00CFC losses deducted **N** -00CFC losses carried forward **O** -00**Part F – Tax losses reconciliation statement**Balance of tax losses brought forward from the prior income year **A** -00**ADD** Uplift of tax losses of designated infrastructure project entities **B** -00**SUBTRACT** Net forgiven amount of debt **C** -00**ADD** Tax loss incurred (if any) during current year **D** -00**ADD** Tax loss amount from conversion of excess franking offsets **E** -00**SUBTRACT** Net exempt income **F** -00**SUBTRACT** Tax losses forgone **G** -00**SUBTRACT** Tax losses deducted **H** -00**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** -00Total tax losses carried forward to later income years **J** -00Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.