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

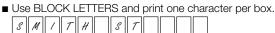
Who should complete this annual return?

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



Place $|\mathcal{X}|$ in ALL applicable boxes.

Postal address for annual returns:

Australian Taxation Office GPO Box 9845 [insert the name and postcode of your capital city]

For example;

Australian Taxation Office GPO Box 9845 SYDNEY NSW 2001

To assist processing, write the fund's TFN at

the top of pages 3, 5, 7 and 9.

Section A: Fund information

1 Tax file number (TFN)

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)

3 Australian business number (ABN) (if applicable)

4 Current postal address

Sub	urb/town			State/territory	Postcode
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		

6 SMSF auditor Auditor's name Title: Mr Mrs Miss Ms Other	
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 / / Year	
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 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.

8	Status	s of SMSF	Australian superannuation fu	ind A No	Yes	Fund benefit structure B	Code			
			e fund trust deed allow acceptance vernment's Super Co-contribution a Low Income Super Amoun	ind CNC	Yes					
9	Was t No		bund up during the income year If yes, provide the date on which the fund was wound up	ear? 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 Sec	tion B: Income.							
	Yes	Exempt c	urrent pension income amount	\$						
		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		sing 'No' means that you do not ha Section C: Deductions and non-de			e, including no-TFN quoted contributic ot complete Section B: Income.)	ins.			
	-		tled to claim any tax offsets, you ca ion D: Income tax calculation staten							

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.

I lncome Did you have a capital gains tax (CGT) event during the year?	G No		If the total capital loss or total capital gain is \$10,000 or you elected to use the transition 2017 and the deferred notional gain has be complete and attach a <i>Capital gains tax</i> (CC	greater than nal CGT relief in en realised,
Have you applied an exemption or rollover?	VI No	Yes	Code	
	Net	capital gain	A \$	
Gross rent and other lea	sing and hiri	ing income	• B \$	
	Gro	oss interest	t C \$	
Forestr	y managed	investment	t y c	
Gross foreign income	schei	me income	_θ Α Ψ	
D1 \$	Net fore	ign income	• D \$	Loss
Australian franking credits from a N	New Zealand	d company	¥ E\$	Number
		nsfers from reign funds		Number
(Gross paym	ents where not quoted		
Calculation of assessable contributions Assessable employer contributions		distribution artnerships		Loss
R1 \$	· · ·	ed dividend amount	¹ J\$	
plus Assessable personal contributions R2 \$	*Franke	ed dividend	¹ K\$	
plus #*No-TFN-quoted contributions	*Divider	amount nd franking credit	J I \$	
R3 \$ (an amount must be included even if it is zero)		Gross trust	^t M \$	Code
less Transfer of liability to life insurance company or PST		istributions		
R6 \$	cor	ssessable ntributions (R1 plus R2 R3 less R6)	2 R\$	
Calculation of non-arm's length income *Net non-arm's length private company dividend U1 \$ plus *Net non-arm's length trust distributions	*Assessal due to ch	ner income ble income nanged tax tus of fund	∝ т \$	Code
U2 \$ plus *Net other non-arm's length income U3 \$	Net	non-arm's th income 45% tax rate) U2 plus U3)	5	
	(Ú1 plus	U2 plus U3)	s)	
"This is a mandatory label.		S INCOME bels A to U)		Loss
entered at this label,	urrent pensi	ion income	• Y \$	
	SSESSABL			Loss

been applied.

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 \$	A2 \$	
Interest expenses overseas		B2 \$	
Capital works expenditure	D1 \$	D2 \$	
Decline in value of depreciating assets	E1 \$	E2 \$	
– Insurance premiums members		F2 \$	
Death benefit increase	G1 \$		
SMSF auditor fee	H1 \$	H2 \$	
Investment expenses	l1 \$	12 \$	
Management and administration expenses		J2 \$	
Forestry managed investment scheme expense	U1 \$	U2 \$	Code
Other amounts	L1 \$	L2 \$	

Tax losses deducted M1 \$

#This is a mandatory

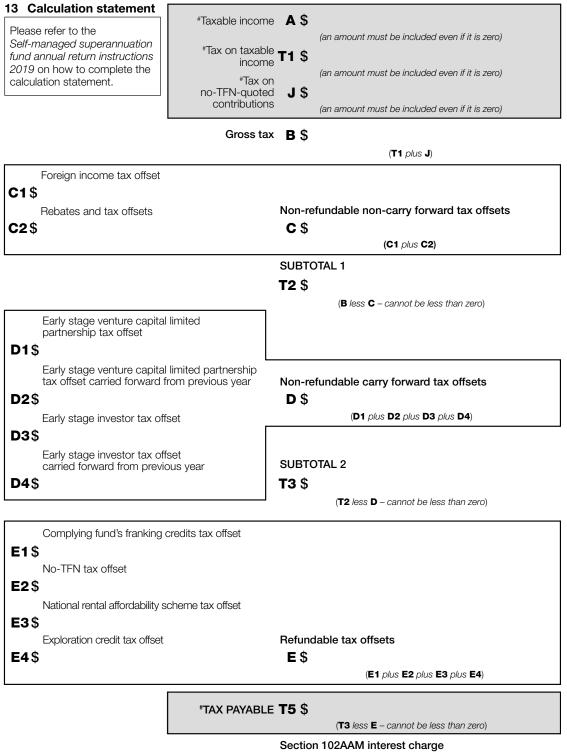
label.

TOTAL DEDUCTIONS N \$		TOTAL NON-DEDUCTIBLE EXPENSES
(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)

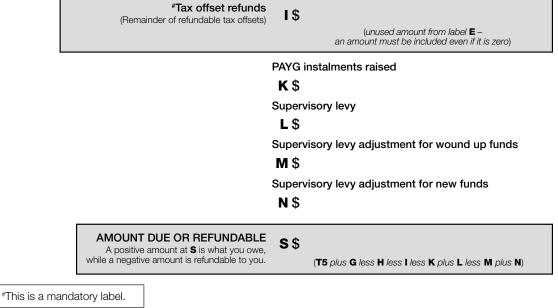
Section D: Income tax calculation statement

#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.



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



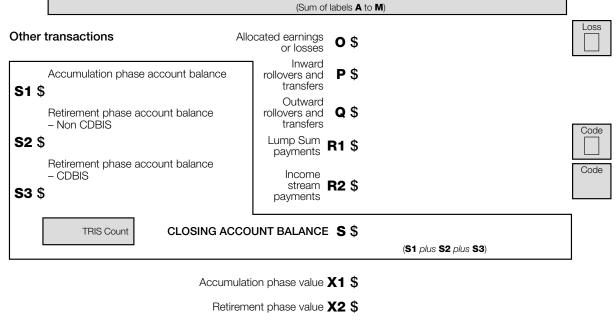
Section E: Losses

14 Losses

If total loss is greater than \$100,000, complete and attach a Losses schedule 2019. Tax losses carried forward U \$

Net capital losses carried forward to later income years

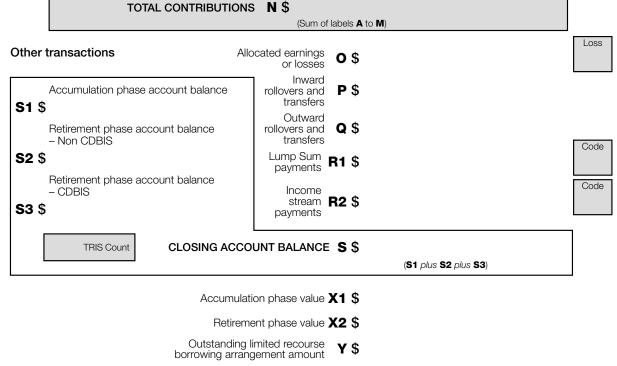
Section F: Member information	
MEMBER 1	
Title: Mr Mrs Miss Ms Other Family name	
First given name Other	given names
Member's TFN See the Privacy note in the Declaration.	Day Month Year Date of birth / /
Contributions OPENING ACCOUNT BALA	NCE \$
Refer to instructions for completing these labels.	Proceeds from primary residence disposal H \$
Employer contributions	Receipt date Day Month Year
A \$	H1 / /
ABN of principal employer	Assessable foreign superannuation fund amount
A1	I \$
Personal contributions	Non-assessable foreign superannuation fund amount
B \$	J \$
CGT small business retirement exemption C \$	Transfer from reserve: assessable amount
✓ ♥ CGT small business 15-year exemption amount	K \$
D \$	Transfer from reserve: non-assessable amount
Personal injury election	L \$
E \$	Contributions from non-complying funds and previously non-complying funds
Spouse and child contributions	T \$
F \$	Any other contributions
Other third party contributions	(including Super Co-contributions and Low Income Super Amounts)
G \$	M \$



Outstanding limited recourse borrowing arrangement amount

MEMBER 2

Title: Mr Mrs Miss Ms Other Family name First given name Other given names Day Month Year Member's TFN / Date of birth 1 See the Privacy note in the Declaration. OPENING ACCOUNT BALANCE \$ Contributions Proceeds from primary residence disposal Refer to instructions for completing these labels. н \$ Employer contributions Receipt date Day Month Year A \$ H1 ABN of principal employer Assessable foreign superannuation fund amount A1 L \$ Personal contributions Non-assessable foreign superannuation fund amount **B** \$ J CGT small business retirement exemption Transfer from reserve: assessable amount С - \$ Κ S CGT small business 15-year exemption amount Transfer from reserve: non-assessable amount D \$ L Personal injury election Contributions from non-complying funds and previously non-complying funds Е - \$ \$ Т Spouse and child contributions Any other contributions (including Super Co-contributions and Low Income Super Amounts) F \$ Other third party contributions G Μ \$ \$



	ction H: Assets and liabilitie Assets	es				
	Australian managed investments		Listed trusts	5 A	\$	
			Unlisted trusts	5 B	\$	
		Ir	nsurance policy	/ C	;\$	
	Othe	manag	ed investments	s D	\$	
15b	Australian direct investments	Cash and	d term deposite	6 E	\$	
	Limited recourse borrowing arrangements Australian residential real property		Debt securities	s F	\$	
	J1 \$		Loans	G	i \$	
	Australian non-residential real property J2 \$		Listed shares	₅ Н	I \$	
	Overseas real property		Unlisted shares	6	I \$	
	J3 \$ Australian shares b		mited recourse arrangements		J \$]
	J4 \$	-	Non-residentia	l v	(\$]
	Overseas shares		real property Residentia	/		
	J5 \$		real property	∕ ┗	. \$	
	Other	C perso	ollectables and onal use assets	¹	I \$	
	J6 \$		Other assets	5 O	\$	
15c	Other investments	С	rypto-Currency	/ N	I \$	
15d	Overseas direct investments	0	verseas shares	s P	•\$	
	Overseas non-	residenti	ial real property	Q	\$	
	Overseas	residenti	ial real property	R	\$	
	Overseas	manag	ed investments	S	\$	
		Other o	overseas assets	5 T	•\$	
	TOTAL AUSTRALIAN AND (Sum of labels		EAS ASSETS	U	\$	
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?	No	Yes)	\$	
15f	Limited recourse borrowing arrangements If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?	No	Yes			
	Did the members or related parties of the fund use personal guarantees or other security for the LRBA?	B No	Yes			
	Page 16 Ser	nsitive	(when compl	eteo	d)	

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements				
V1 \$				
Permissible temporary borrowings				
V2 \$				
Other borrowings				
V3 \$	Borrowings	V	' \$	
Total member clos otal of all CLOSING ACCOUNT BALANCE s fi	sing account balances rom Sections F and G)	w	/ \$	
	Reserve accounts	X	X \$	
	Other liabilities	Y	′\$	
	TOTAL LIABILITIES	_		

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains 🛛 🖁 💲

Total TOFA losses |\$

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**).
 - 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.

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

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 publ	c officer's signature		
		Day Date	Month Year
Preferred trustee or director co	ntact details:		
Title: Mr Mrs Miss Ms	Other		
Family name			
First given name	Other given names		
Phone number Email address			
Non-individual trustee name (if applica	ble)		
ABN of non-individual trustee			
Time tak	en to prepare and complete this annual return	Hrs	
The Commissioner of Taxation, as provide on this annual return to ma	Registrar of the Australian Business Register, may us intain the integrity of the register. For further informat	se the ABN and k ion, refer to the ir	ousiness details which you nstructions.
	nnuation fund annual return 2019 has been prepa ses have given me a declaration stating that the in- norised me to lodge this annual return.		
Tax agent's signature			
		Day Date	Month Year
Tax agent's contact details			, ,
Title: Mr Mrs Miss Ms Family name	Other		
First given name	Other given names		
Tax agent's practice			
Tax agent's phone number	Reference number	Tax ag	gent number

PART A

Electronic Lodgment Declaration (Form P, T, F, SMSF or EX)

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel. 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

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

Taxation law authorises the ATO to collect information and disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For information about privacy go to ato.gov.au/privacy

The Australian Business Register

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

Please refer to the privacy statement on the Australian Business Register (ABR) website (www.abr.gov.au) for further information - it outlines our commitment to safeguarding your details.

Electronic funds transfer - direct debit

Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

Tax File Number	Name of Partnership, Trust, Fund or Entity	Year
-----------------	--	------

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.

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 Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

Declaration: I declare that:

- the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct; and
- the agent is authorised to lodge this tax return.

Signature of Partner, Trustee, or Director	Date	/	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 an approved ATO electronic channel.

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's reference number

Account name

I authorise the refund to be deposited directly to the specified account

Signature

1

Date

/

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 partner, trustee, director or public officer
- I have received a declaration made by the entity that the information provided to me for the preparation of this tax return is true and correct; and
- I am authorised by the partner, trustee, director or public officer to lodge this tax return, including any applicable schedules.

Agent's signature	Date / /
Contact name	Client Reference
Agent's Phone Number	Agent's Reference Number

Capital gains tax (CGT) schedule

When completing this form

Print clearly, using a black or dark blue pen only.



- 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 2019 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 capital gains and capital losses

Shares in companies listed on an Australian securities exchange	A \$	Capital gain	Capital loss K \$
Other shares			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 \$		P \$
Amount of capital gains from a trust (including a managed fund)	G \$		
Collectables	Н\$		Q \$
Other CGT assets and any other CGT events	I\$		R \$
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$		Add the amounts at labels K to R and write the total in item 2 label A – Total current year capital losses .
Total current year capital gains	J \$		

2019

2	Capital losses	
	Total 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 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 and details requested here for each additional earnout arrangement.	d attach a separate sheet to this schedule provic	ling the
	How many years does the earnout arrangement run for?	В	
	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?	D \$	
	Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year.	E \$	LOSS
	Request for amendment		
	If you received or provided a financial benefit under a look-through earr to seek an amendment to that earlier income year, complete the followi		'ou wish
	Income year earnout right created	F	
	Amended net capital gain or capital losses carried forward	G \$	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	В\$	
	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		1	/	
Daytime contact number (include area code)				

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 \overline{X} 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)

Name of entity

Australian business number

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

Year of loss	
2018–19	В
2017–18	С
2016–17	D
2015–16	Е
2014–15	F
2013–14 and earlier income years	G
Total	U

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

1 Tax losses carried forward to later income years

	Year of loss
н	2018–19
I	2017–18
J	2016–17
Κ	2015–16
L	2014–15
Μ	2013–14 and earlier income years
V	Total

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.

Whether continuity of majority	Year of loss			
ownership test passed	2018–19	A	Yes	No
Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2018–19 income year a loss incurred in	2017–18	в	Yes	No
any of the listed years, print X in the Yes or No box to indicate whether the entity has satisfied	2016–17	С	Yes	No
the continuity of majority ownership test in respect of that loss.	2015–16	D	Yes	No
	2014–15	Е	Yes	No
	2013–14 and earlier income years	F	Yes	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

Tax losses	G
Net capital losses	н

No

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	
	Net capital losses	J	
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 <i>Income Tax Assessment Act</i>	к	Yes

Part C - Unrealised losses - company only

1997 (IŤAA 1997)?

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?	М	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?	ο		

Part D – Life insurance companies

omplying superannuation class tax losses carried forward to later income years	Ρ
mplying superannuation net capital losses carried forward to later income years	Q

Part E – Controlled foreign company losses

- Current year CFC losses
 - CFC losses deducted N
- CFC losses carried forward O

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
 B

 SUBTRACT Net forgiven amount of debt
 C

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

 ADD Tax loss amount from conversion of excess franking offsets
 E

 SUBTRACT Net exempt income
 F

 SUBTRACT Tax losses forgone
 G

 SUBTRACT Tax losses deducted
 H

 Conly for transfers involving a foreign bank branch or a PE of a foreign financial entity
 I

 Total tax losses carried forward to later income years
 J

Transfer the amount at J to the Tax losses carried forward 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

Daytime contact number (include area code)