

# Self managed superannuation fund annual return

2008  
A03MS08

## 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 2008* (NAT 71287).

## TO COMPLETE THIS ANNUAL RETURN

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS
- Print  in ALL applicable boxes.

❶ The *Self managed superannuation fund annual return 2008 instructions* (NAT 71606) (the instructions) can assist you to complete this annual return.

## Section A: Fund information

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

### 1 Tax file number (TFN)

❶ 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.

### 2 Name of self managed superannuation fund (SMSF)

### 3 Australian business number (ABN) (if applicable)

### 4 Current postal address

Suburb/town

State/territory

Postcode

### 5 Annual return status

Is this an amendment to the SMSF's 2008 annual return?      No      Yes

### 6 Fund auditor

Auditor's name

Title:   Mr      Mrs      Miss      Ms      Other

Family name

First given name

Other given names

Professional body  
Code

Membership number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed    A      Day      /      Month      /      Year

Was the audit report qualified?    B      No      Yes

### 7 Electronic funds transfer (EFT)

Do you want to use EFT for any tax refunds related to this annual return?

No

Yes

➤ Complete financial institution details below.

BSB code (Include all six numbers.)

Account number

Full account name

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**8 Status of SMSF** Australian superannuation fund **A** No Yes Fund benefit structure **B** Code

Does the fund trust deed allow acceptance of the Government's Super Co-contributions? **C** No Yes

**9 Was the fund wound up during the income year?**

No Yes **▶** Date on which the fund was wound up Day / Month / Year **▶** Have all tax lodgment and payment obligations been met? No Yes

**Section B: Income****10 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 complete and attach a *Capital gains tax (CGT) schedule 2008*.

Did the CGT event relate to a forestry managed investment scheme interest that you held other than as an initial participant?

**Z** No Yes **▶**

You must complete and attach a *Capital gains tax (CGT) schedule 2008*.

Net capital gain **A** \$

Gross rent and other leasing and hiring income **B** \$

Gross interest **C** \$

Forestry managed investment scheme income **X** \$

Gross foreign income **D1** \$ Net foreign income **D** \$

Australian franking credits from a New Zealand company **E** \$

Transfers from foreign funds **F** \$

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

Gross distribution from partnerships **I** \$

\*Unfranked dividend amount **J** \$

\*Franked dividend amount **K** \$

\*Dividend franking credit **L** \$

\*Gross trust distributions **M** \$

**Calculation of assessable contributions**

Assessable employer contributions

**R1** \$

plus Assessable personal contributions

**R2** \$

plus \*No TFN quoted contributions

**R3** \$

less Transfer of liability to life insurance company or PST

**R6** \$

**Assessable contributions** **R** \$

(**R1** plus **R2** plus **R3** less **R6**)

**Calculation of non-arm's length income**

\*Net non-arm's length private company dividends

**U1** \$

plus \*Net non-arm's length trust distributions

**U2** \$

plus \*Net other non-arm's length income

**U3** \$

\*Other income **S** \$

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

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

**TOTAL ASSESSABLE INCOME** **V** \$

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

Tax file number

Name of entity

Signature as prescribed in tax return



Place your attachments here.

**Section C: Deductions****11 Deductions**Exempt current pension income **K \$**Interest expenses within Australia **A \$**Interest expenses overseas **B \$**Capital works deductions **D \$**Deduction for decline in value of depreciating assets **E \$**Death or disability premiums **F \$**Death benefit increase **G \$**Approved auditor fee **H \$**Investment expenses **I \$**Management and administration expenses **J \$**Forestry managed investment scheme deduction **U \$**Other deductions **L \$**

Code

Tax losses deducted **M \$****TOTAL DEDUCTIONS N \$****TAXABLE INCOME OR LOSS**  
(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS) **O \$**

Loss

**Section D: Income tax calculation statement****12 Income tax calculation statement**Taxable income **A \$**Gross tax **B \$****C1 \$**

Credit: foreign tax credit

plus

Credit: rebates and tax offsets

**C2 \$****Rebates, offsets,  
foreign credits C \$**  
(C1 plus C2)**SUBTOTAL D \$**  
(B less C)

(Cannot be less than zero)

**Section 102AAM  
interest charge E \$****Eligible credits F \$**  
(F1 plus F2 plus  
F3 plus F4)**F1 \$**

Credit: interest on early payments

plus

Credit: foreign resident withholding

**F2 \$**

plus

Credit: ABN/TFN not quoted (non-individual)

**F3 \$**

plus

Credit: refundable franking credits

**F4 \$****PAYG instalments  
raised G \$****Supervisory levy H \$****TOTAL AMOUNT DUE OR REFUNDABLE I \$**  
(D plus E less F less G plus H)**Section E: Losses****13 Losses****!** If total loss is greater than \$100,000,  
or there is a foreign loss, complete and  
attach a *Losses schedule 2008*.Tax losses carried forward  
to later income years **U \$**Net capital losses carried  
forward to later income years **V \$****IN-CONFIDENCE – when completed**

# Self managed superannuation fund annual return 2008

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## Section F: Member information

**!** Report all members at 30 June 2008 including those who didn't receive any contributions.

**!** Do not use this section for:

■ deceased members

■ members in excess of the four-member SMSF limit at **30 June 2008**.

Report these members in **Section G: Supplementary member information**.

Do not report former members who have exhausted all their entitlements, for example, through lump sum or income stream, or who rolled over all their contributions to another fund.

### MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

Date of birth

Day / Month / Year

### Contributions

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 family and friend contributions **G** \$

Directed termination (taxable component) payments **H** \$

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** \$

Any other contributions (including Super Co-contributions) **M** \$

**TOTAL CONTRIBUTIONS N \$**

### Other transactions

Allocated earnings or losses **O** \$

Inward rollover amounts **P** \$

Outward rollover amounts **Q** \$

Benefit payments and code **R** \$

Loss

Code

**CLOSING ACCOUNT BALANCE S \$**

# Self managed superannuation fund annual return 2008

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Name of entity

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**!** Report all members at 30 June 2008 including those who didn't receive any contributions.

**!** Do not use this section for:

- deceased members
- members in excess of the four-member SMSF limit at **30 June 2008**. Report these members in **Section G: Supplementary member information**.

Do not report former members who have exhausted all their entitlements, for example, through lump sum or income stream, or who rolled over all their contributions to another fund.

## MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

Date of birth

Day / Month / Year

## Contributions

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 family and friend contributions **G** \$

Directed termination (taxable component) payments **H** \$

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** \$

Any other contributions (including Super Co-contributions) **M** \$

**TOTAL CONTRIBUTIONS N \$**

## Other transactions

Allocated earnings or losses **O** \$

Inward rollover amounts **P** \$

Outward rollover amounts **Q** \$

Benefit payments and code **R** \$

Loss

Code

**CLOSING ACCOUNT BALANCE S \$**

# Self managed superannuation fund annual return 2008

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Tax file number

Name of entity

Signature as prescribed in tax return

**!** Report all members at 30 June 2008 including those who didn't receive any contributions.

**!** Do not use this section for:

■ deceased members

■ members in excess of the four-member SMSF limit at **30 June 2008**.

Report these members in **Section G: Supplementary member information**.

Do not report former members who have exhausted all their entitlements, for example, through lump sum or income stream, or who rolled over all their contributions to another fund.

## MEMBER 3

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

Date of birth

Day / Month / Year

## Contributions

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 family and friend contributions **G** \$

Directed termination (taxable component) payments **H** \$

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** \$

Any other contributions (including Super Co-contributions) **M** \$

**TOTAL CONTRIBUTIONS N \$**

## Other transactions

Allocated earnings or losses **O** \$

Inward rollover amounts **P** \$

Outward rollover amounts **Q** \$

Benefit payments and code **R** \$

Loss

Code

**CLOSING ACCOUNT BALANCE S \$**

# Self managed superannuation fund annual return 2008

A03MS08

Tax file number

Name of entity

Signature as prescribed in tax return

**!** Report all members at 30 June 2008 including those who didn't receive any contributions.

**!** Do not use this section for:

- deceased members
- members in excess of the four-member SMSF limit at **30 June 2008**. Report these members in **Section G: Supplementary member information**.

Do not report former members who have exhausted all their entitlements, for example, through lump sum or income stream, or who rolled over all their contributions to another fund.

## MEMBER 4

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

Date of birth

Day / Month / Year

## Contributions

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 family and friend contributions **G** \$

Directed termination (taxable component) payments **H** \$

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** \$

Any other contributions (including Super Co-contributions) **M** \$

**TOTAL CONTRIBUTIONS N \$**

## Other transactions

Allocated earnings or losses **O** \$

Inward rollover amounts **P** \$

Outward rollover amounts **Q** \$

Benefit payments and code **R** \$

Loss

Code

**CLOSING ACCOUNT BALANCE S \$**

IN-CONFIDENCE – when completed

# Self managed superannuation fund annual return 2008

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Tax file number

Name of entity

Signature as prescribed in tax return

## Section G: Supplementary member information

### Use this section for:

- deceased members
- members in excess of the four-member SMSF limit at **30 June 2008**.

### MEMBER 5

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

Date of birth

Day / Month / Year

If deceased, date of death

Day / Month / Year

### Contributions

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 family and friend contributions **G** \$

Directed termination (taxable component) payments **H** \$

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** \$

Any other contributions (including Super Co-contributions) **M** \$

**TOTAL CONTRIBUTIONS N \$**

### Other transactions

Allocated earnings or losses **O** \$

Inward rollover amounts **P** \$

Outward rollover amounts **Q** \$

Benefit payments and code **R** \$

Loss

Code

**CLOSING ACCOUNT BALANCE S \$**



# Self managed superannuation fund annual return 2008

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Tax file number

Name of entity

Signature as prescribed in tax return



**Use this section for:**

- deceased members
- members in excess of the four-member SMSF limit at **30 June 2008**.

## MEMBER 6

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

Date of birth

Day / Month / Year

Day / Month / Year

If deceased, date of death

## Contributions

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 family and friend contributions **G** \$

Directed termination (taxable component) payments **H** \$

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** \$

Any other contributions (including Super Co-contributions) **M** \$

**TOTAL CONTRIBUTIONS N \$**

## Other transactions

Allocated earnings or losses **O** \$

Inward rollover amounts **P** \$

Outward rollover amounts **Q** \$

Benefit payments and code **R** \$

Loss

Code

**CLOSING ACCOUNT BALANCE S \$**



**!** If additional members need to be reported in **Section G: Supplementary member information** copy this page and attach to the annual return. **DO NOT USE STAPLES.**

**IN-CONFIDENCE – when completed**

Tax file number

Name of entity

Signature as prescribed in tax return

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## Section H: **Assets and liabilities**

**14 ASSETS****14a Australian managed investments**Listed trusts **A \$**Unlisted trusts **B \$**Insurance policy **C \$**Other managed investments **D \$****14b Australian direct investments**Cash and term deposits **E \$**Debt securities **F \$**Loans **G \$**Listed shares **H \$**Unlisted shares **I \$**Derivatives and instalment warrants **J \$**Non-residential real property **K \$**Residential real property **L \$**Artwork, collectibles, metal or jewels **M \$**Other assets **O \$****14c Overseas direct investments**Overseas shares **P \$**Overseas non-residential real property **Q \$**Overseas residential real property **R \$**Overseas managed investments **S \$**Other overseas assets **T \$**

<b>TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$</b>
--

**15 LIABILITIES**Borrowings **V \$**

Total member closing account balances **W \$**  
 (total of all **CLOSING ACCOUNT BALANCES** from Sections F and G)

Reserve accounts **X \$**Other liabilities **Y \$**

<b>TOTAL LIABILITIES Z \$</b>
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Tax file number

Name of entity

Signature as prescribed in tax return

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## Section I: Regulatory information

 The following questions indicate the operational status of the SMSF. Penalties will apply for false or misleading information. You must answer either **No** or **Yes** for all questions listed and provide dollar amounts if applicable.

### In-house and related party assets

Did the SMSF loan, lease to or invest in related parties (known as in-house assets)? **A** No Yes \$

Did the SMSF hold in-house assets at any time during the year that exceeded 5% of total assets? **B** No Yes

Did the SMSF hold an investment in a related party at any time during the year (excluding in-house assets)? **C** No Yes \$

Did the SMSF acquire any assets (other than exempt assets) from related parties? **D** No Yes \$

### Other regulatory questions

Did the SMSF lend money or provide financial assistance to a member or relative of a member of the fund? **E** No Yes

Did the SMSF receive *in specie* contributions during the year? **F** No Yes \$

Did the SMSF make and maintain all investments on an arm's length basis? **G** No Yes

Did the SMSF borrow for purposes that are not permissible? **H** No Yes

Did members have the personal use of the SMSF's assets before retirement? **I** No Yes

Did the SMSF provide money to members without a condition of release being met? **J** No Yes

Did trustees of the fund receive any remuneration for their services as a trustee? **K** No Yes

Are any trustees or directors currently disqualified persons as defined by SISA? **L** No Yes

Are all SMSF assets appropriately documented as owned by the fund? **M** No Yes

Did the SMSF carry on a business of selling goods or services? **N** No Yes

Does the auditor provide services to the SMSF as either a tax agent, accountant or financial advisor or administrator? **O** No Yes

## Section J: Other information

### Forestry managed investment schemes

	Code	Year	Number
Product or private ruling information	<b>G</b>	<b>H</b>	<b>I</b>

### 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 2007–08 income year, write **2008**). **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 2008*. **B**

### Interposed entity election status

If the trust or fund has made, or is making, one or more interposed entity elections, write the four-digit **income year specified** of the earliest election (for example, for the 2007–08 income year, write **2008**). **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2008*. **D**

# Self managed superannuation fund annual return 2008

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Tax file number

Name of entity

Signature as prescribed in tax return

## Section K: Declarations



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

### 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 also authorise the Tax Office to make any tax refunds to the nominated bank account (if applicable).

Authorised trustee's or director's signature

Day / Month / Year  
Date

### Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Hrs

Time taken to prepare and complete this annual return



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 2008* 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: Mr Mrs Miss Ms Other

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

## PART A

### Electronic Lodgement Declaration (Form MS)

This declaration is to be completed where the return is to be lodged via the Tax Office's Electronic 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

##### *Your tax file number*

It is not an offence not to quote your (or if applicable, the partner's or beneficiary's) tax file number (TFN). However, you cannot lodge your income tax return electronically if you do not quote your TFN. The Tax Office is authorised by the Income Tax Assessment Act 1936 and the Income Tax Assessment Act 1997 to ask for information in this tax return.

##### *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](http://www.abr.gov.au)) for further information – it outlines our commitment to safeguarding your details.

Tax File Number	Name of Partnership, Trust, Fund or Entity	Year
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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 Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

**Declaration:** I declare that:

- \* the current trustee and directors have authorised this return and it is documented as such in the Self Managed Superannuation Fund's record
- \* I have received the audit report and I am aware of any matters raised
- \* the agent is authorised to lodge this annual return, including any applicable schedules

Signature of Partner, Trustee or Public Officer

Date

/ /

## PART C

### Tax Agent's Certificate (Shared facility users only)

I declare that,

- I have prepared this tax return in accordance with the information supplied by the trustees
- I have received a declaration from the trustees stating that the information provided to me is true and correct
- I am authorised by the trustees to lodge this annual return, including any applicable schedules

Agent's signature

Date

Reference

Contact name

Agent's Phone No

Agent Ref No

# Capital gains tax (CGT) schedule

**2008**  
A10BK08

Use in conjunction with company, trust or fund income tax return. For instructions on how to complete this schedule refer to the publication *Guide to capital gains tax*.

Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Do not use correction fluid or tape. Print one letter or number in each box.

Tax file number (TFN)

Taxpayer's name

Australian business  
number (ABN)

Signature as prescribed in tax return

## Part A Capital gains from CGT assets and CGT events

### Non-active assets

	Capital gains-indexation method	Capital gains-discount method	Other capital gains
Shares and units (in unit trusts)	A <input type="text"/>	B <input type="text"/>	C <input type="text"/>
Forestry managed investment scheme interest	Y <input type="text"/>	Z <input type="text"/>	A <input type="text"/>
Real estate	D <input type="text"/>	E <input type="text"/>	F <input type="text"/>
Other CGT assets and any other CGT events	G <input type="text"/>	H <input type="text"/>	I <input type="text"/>
Collectables	J <input type="text"/>	K <input type="text"/>	L <input type="text"/>

### Active assets

Shares and units (in unit trusts)	M <input type="text"/>	N <input type="text"/>	O <input type="text"/>
Forestry managed investment scheme interest	B <input type="text"/>	C <input type="text"/>	D <input type="text"/>
Real estate	P <input type="text"/>	Q <input type="text"/>	R <input type="text"/>
Other CGT assets and any other CGT events	S <input type="text"/>	T <input type="text"/>	U <input type="text"/>

	Add amounts at A to S above and write the total at V below.	Add amounts at B to T above and write the total at W below.	Add amounts at C to U above and write the total at X below.
<b>Total current year capital gains (CYCG)</b>	V <input type="text"/>	W <input type="text"/>	X <input type="text"/>

F

Signature as prescribed in tax return

**Capital gains tax (CGT) schedule 2008**

A10BK08

Taxpayer name

TFN

**Part B Current year capital losses (CYCL) from CGT assets and CGT events - other than capital losses from collectables**

Shares and units (in unit trusts)

**A**Forestry managed investment  
scheme interest**T**

Real estate

**B**Other CGT assets and  
any other CGT events**C**Add amounts at A to C above and  
write the total at D below.**Total current year****D****capital losses (CYCL)****Part D Applying capital losses against current year capital gains****Capital gains-indexation method**

Current year capital losses applied

**E**

Prior year net capital losses applied

**I**

Capital losses transferred in applied

**M**Add amounts at E to M above and  
write the total at Q below.**Total capital losses applied****Q****Capital gains-discount method****F****J****N**Add amounts at F to N above and  
write the total at R below.**R****Other capital gains****G****K****O**Add amounts at G to O above and  
write the total at S below.**S****Current year capital losses  
applied**Add amounts at E, F and G above  
and write the total at H below.**Total capital losses applied****H****Prior year net capital losses  
applied**Add amounts at I, J and K above  
and write the total at L below.**L****Capital losses transferred in  
applied**Add amounts at M, N and O above  
and write the total at P below.**P**Use P only for transfers from or to a foreign  
bank branch or permanent establishment of  
foreign financial entity.

F

**Part E Current year capital gains (CYCG) after applying capital losses****Capital gains-indexation method**

Non-active assets

**A**

Active assets

**D**Add amounts at A and D above and  
write the total at G below.**Totals - CYCG after****G****applying capital losses****Capital gains-discount method****B****E**Add amounts at B and E above and  
write the total at H below.**H****Other capital gains****C****F**Add amounts at C and F above and  
write the total at I below.**I**

Signature as prescribed in tax return

## Capital gains tax (CGT) schedule 2008

A10BK08

Taxpayer name

TFN

**Part F Applying the CGT discount on capital gains**

## Capital gains-discount method

From non-active assets

**J**

From active assets

**K****Part G Applying the CGT concessions for small business**

## Capital gains-indexation method

## Capital gains-discount method

## Other capital gains

Small business active asset reduction

**L****M****N**

Small business retirement exemption

**O****P****Q**

Small business roll-over

**R****S****T**

F

**Part H Calculating net capital gain**

Add amounts at L to R above and write the total at A below.

Add amounts at J to S above and write the total at B below.

Add amounts at N to T above and write the total at C below.

Totals-CGT discount and  
small business concessions**A****B****C**Deduct the amount at A above from  
the amount at G in part E on page 2  
and write the result at D below.Deduct the amount at B above from  
the amount at H in part E on page 2  
and write the result at E below.Deduct the amount at C above from  
the amount at I in part E on page 2  
and write the result at F below.**D****E****F**

Net capital gain (D + E + F)

**G**Transfer the amount at G to A on  
your tax return.**Part I Unapplied net capital losses (UNCL) carried forward to later income years**

UNCL from collectables

**H**UNCL from all other CGT assets  
and CGT events**I**Add amounts at H and I and  
write the total at V on your tax  
return.**Part J Small business 15-year exemption**

Exempt capital gains

**J**

CGT asset or CGT event code

**K**

F

**Part K Scrip-for-scrip roll over for exchanging taxpayer**Roll over  
chosen?**A**Yes ☐No ☐Original interests  
cost base**B**

Replacement interests market value

**C**

Cash and other considerations

**D**



Signature as prescribed in tax return

**Capital gains tax (CGT) schedule 2008**

A10BK08

Taxpayer name

TFN

**Part L Scrip-for-scrip roll over for acquiring entity - to be completed by companies and trusts only**

Acquiring entity **E** Yes ☐ No ☐ Print X in the appropriate box

Number of original entities **F**

Taxpayer TFN of original entity **G**

Number of shares/units etc issued **H**

Number of options/rights etc issued **I**

Amount of other considerations **J**

First element of cost base of interests acquired **K**

Joint choice for roll over **L** Yes ☐ No ☐ Print X in the appropriate box

Cost base-significant common stakeholder interests acquired **M**

**Part M Did you have an employee share scheme in place at any time during the year? - to be completed by companies only**

**N** Yes ☐ No ☐ Print X in the appropriate box

**Part N Same majority underlying ownership and pre-CGT assets-Division 149 - to be completed by companies only**

**O** Yes ☐ No ☐ Print X in the appropriate box **F**