



# Capital gains tax (CGT) schedule 2002

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*.

This version is intended primarily for your or your client's record—not for lodgment. If you have to lodge this schedule with your clients tax return and that tax return is not being lodged via ELS, please use the preprinted schedule provided by the Australian Taxation Office for that purpose.

Tax file number (TFN)

Taxpayer name

Signature as prescribed in tax return

Australian Business Number

## 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**  ·00

**B**  ·00

**C**  ·00

Real estate **D**  ·00

**E**  ·00

**F**  ·00

Other CGT assets and any other CGT events **G**  ·00

**H**  ·00

**I**  ·00

Collectables **J**  ·00

**K**  ·00

**L**  ·00

### Active assets

Shares and units (in unit trusts) **M**  ·00

**N**  ·00

**O**  ·00

Real estate **P**  ·00

**Q**  ·00

**R**  ·00

Other CGT assets and any other CGT events **S**  ·00

**T**  ·00

**U**  ·00

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.

Total current year capital gains (CYCG) **V**  ·00

**W**  ·00

**X**  ·00 **F**



Signature as prescribed in tax return

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## Part F Applying the CGT discount on capital gains

*Capital gains—discount method*

From non-active assets **J**  .00

From active assets **K**  .00

## Part G Applying the CGT concessions for small business

*Capital gains—indexation method*

Small business active asset reduction **L**  .00

Small business retirement exemption **O**  .00

Small business roll-over **R**  .00

*Capital gains—discount method*

**M**  .00

**P**  .00

**S**  .00

*Other capital gains*

**N**  .00

**Q**  .00

**T**  .00

## Part H Calculating net capital gain

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

**Totals—CGT discount and small business concessions** **A**  .00

Deduct the amount at **A** above from the amount at **G** in part E on page 2 and write the result at **D** below.

**D**  .00

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

**B**  .00

Deduct the amount at **B** above from the amount at **H** in part E on page 2 and write the result at **E** below.

**E**  .00

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

**C**  .00

Deduct the amount at **C** above from the amount at **I** in part E on page 2 and write the result at **F** below.

**F**  .00

*Net capital gain*  
**D + E + F**

**G**  .00

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**  .00

UNCL from all other CGT assets and CGT events **I**  .00

Add amounts at **H** and **I** and write the total at **V** on your tax return.

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## Part J Small business 15-year exemption

Exempt capital gains **J**  ~~00~~

CGT asset or CGT event code **K**

**F**

## Part K Scrip-for-scrip roll-over for exchanging taxpayer

Roll-over chosen? **A**  Print **Y** for yes, or **N** for no. Original interests cost base **B**  ~~00~~

Replacement interests market value **C**  ~~00~~

Cash and other considerations **D**  ~~00~~

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

Acquiring entity **E**  Print **Y** for yes, or **N** for no. 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**  ~~00~~

First element of cost base of interests acquired **K**  ~~00~~

Joint choice for roll-over **L**  Print **Y** for yes, or **N** for no.

Cost base—significant common stakeholder interests acquired **M**  ~~00~~

## Part M Did you have an Employee Share Scheme in place at any time during the year?—to be completed by companies only

**N**  Print **Y** for yes, or **N** for no.

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

**O**  Print **Y** for yes, or **N** for no.

## Part O Cost base adjustments resulting from debt forgiveness—Division 139—to be completed by companies only

Interest in creditor **P**  Print **Y** for yes, or **N** for no. Total cost base reduction **Q**  ~~00~~

Interest in debtor **R**  Print **Y** for yes, or **N** for no. Total cost base adjustment **S**  ~~00~~

## Part P Cost base adjustments resulting from loss transfers—Subdivision 170-C—to be completed by companies only

CGT event for interest in transferor **T**  Print **Y** for yes, or **N** for no. Total cost base reduction **U**  ~~00~~

CGT event for interest in transferee **V**  Print **Y** for yes, or **N** for no. Total cost base adjustment **W**  ~~00~~

**F**