



Consolidated groups losses schedule

2018

To be completed by consolidated groups and attached to their 2018 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.

Refer to *Consolidated groups losses schedule instructions 2018*, available on our website ato.gov.au for instructions on how to complete this schedule.

78880618



Tax file number (TFN)

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Name of head company

Australian business number

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Part A: Tax losses and net capital losses consolidated – excludes film losses

1 Tax losses transferred from joining entities (including head company) at consolidation

Continuity of ownership test losses **A** , , , ~~·~~

Business continuity test losses **B** , , , ~~·~~

Other losses – trusts only **C** , , , ~~·~~

2 Tax losses transferred from joining entities after consolidation

Continuity of ownership test losses **D** , , , ~~·~~

Business continuity test losses **E** , , , ~~·~~

Other losses – trusts only **F** , , , ~~·~~

3 Tax losses deducted

Group **G** , , , ~~·~~

Transferred **I** , , , ~~·~~

Total R , , , ~~·~~

Transfer the amount at **R** to the **Tax losses deducted** label on your *Company tax return*.

4 Transferred tax losses deducted

Transferor TFN	Available fraction	
A <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	B <input style="width: 20px;" type="text"/> · <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	C <input style="width: 20px;" type="text"/> , <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> , <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> , <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> · <input style="width: 20px;" type="text"/>
D <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	E <input style="width: 20px;" type="text"/> · <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	F <input style="width: 20px;" type="text"/> , <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> , <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> , <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> · <input style="width: 20px;" type="text"/>
G <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	H <input style="width: 20px;" type="text"/> · <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	I <input style="width: 20px;" type="text"/> , <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> , <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> , <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> · <input style="width: 20px;" type="text"/>
J <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	K <input style="width: 20px;" type="text"/> · <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	L <input style="width: 20px;" type="text"/> , <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> , <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> , <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> · <input style="width: 20px;" type="text"/>
M <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	N <input style="width: 20px;" type="text"/> · <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	O <input style="width: 20px;" type="text"/> , <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> , <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> , <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> · <input style="width: 20px;" type="text"/>
P <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	Q <input style="width: 20px;" type="text"/> · <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	R <input style="width: 20px;" type="text"/> , <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> , <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> , <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> · <input style="width: 20px;" type="text"/>



5 Tax losses carried forward to later income years

Group **S** , , , ~~X~~

Transferred **V** , , , ~~X~~

Total U , , , ~~X~~

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

6 Net capital losses transferred from joining entities (including head company) at consolidation

Continuity of ownership test losses **A** , , , ~~X~~

Business continuity test losses **B** , , , ~~X~~

Other losses – trusts only **C** , , , ~~X~~

7 Net capital losses transferred from joining entities after consolidation

Continuity of ownership test losses **D** , , , ~~X~~

Business continuity test losses **E** , , , ~~X~~

Other losses – trusts only **F** , , , ~~X~~

8 Net capital losses applied

Group **G** , , , ~~X~~

Transferred **I** , , , ~~X~~

Total J , , , ~~X~~

9 Transferred net capital losses applied

	Transferor TFN		
A	<input type="text"/>	<input type="text"/>	<input type="text"/>
D	<input type="text"/>	<input type="text"/>	<input type="text"/>
G	<input type="text"/>	<input type="text"/>	<input type="text"/>
J	<input type="text"/>	<input type="text"/>	<input type="text"/>
M	<input type="text"/>	<input type="text"/>	<input type="text"/>
P	<input type="text"/>	<input type="text"/>	<input type="text"/>

	Available fraction
B	<input type="text"/> · <input type="text"/>
E	<input type="text"/> · <input type="text"/>
H	<input type="text"/> · <input type="text"/>
K	<input type="text"/> · <input type="text"/>
N	<input type="text"/> · <input type="text"/>
Q	<input type="text"/> · <input type="text"/>

C	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> X
F	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> X
I	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> X
L	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> X
O	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> X
R	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> X

10 Net capital losses carried forward to later income years

Group **S** , , , ~~X~~

Transferred **U** , , , ~~X~~

Total V , , , ~~X~~

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

11 If you completed item 4 or item 9 in Part A, were the apportionment rules applied?

W Yes No Print **X** in the appropriate box





Part B: Cancellation of transfer of losses

1 Has the head company cancelled the transfer of a loss?

A Yes No Print X in the appropriate box

2 Details of cancellation of transfer of losses

If you printed X in the **yes** box at A, complete the following labels:

		Joining entity TFN			
B	<input type="text"/>	<input type="text"/>	<input type="text"/>	C	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> <input checked="" type="checkbox"/>
D	<input type="text"/>	<input type="text"/>	<input type="text"/>	E	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> <input checked="" type="checkbox"/>
F	<input type="text"/>	<input type="text"/>	<input type="text"/>	G	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> <input checked="" type="checkbox"/>
H	<input type="text"/>	<input type="text"/>	<input type="text"/>	I	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> <input checked="" type="checkbox"/>

Part C: Ownership test and business continuity test

1 For each joining company that transferred a business continuity test tax loss or business continuity test net capital loss to the head company, determine the year of income in which the joining company first failed the continuity of ownership or control tests. Against each of the listed years, show the total amount of losses which first failed the continuity of ownership or control tests in that year.

	Year ownership test failed	
2017-18	J	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> <input checked="" type="checkbox"/>
2016-17	K	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> <input checked="" type="checkbox"/>
2015-16	L	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> <input checked="" type="checkbox"/>
2014-15	M	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> <input checked="" type="checkbox"/>
2013-14 and earlier income years	N	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> <input checked="" type="checkbox"/>

2 Amount of losses deducted/applied after consolidation, for which the continuity of ownership test is not passed but the business continuity test is satisfied.

Tax losses	O	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> <input checked="" type="checkbox"/>
Net capital losses	P	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> <input checked="" type="checkbox"/>

3 Amount of losses carried forward to later income years for which the business continuity test must be satisfied before they can be deducted/applied.

Tax losses	Q	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> <input checked="" type="checkbox"/>
Net capital losses	R	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> <input checked="" type="checkbox"/>

Part D: Life insurance companies

Complying superannuation class tax losses carried forward to later income years	T	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> <input checked="" type="checkbox"/>
Complying superannuation net capital losses carried forward to later income years	U	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> <input checked="" type="checkbox"/>

Part E: Controlled foreign company losses

Current year CFC losses	N	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> <input checked="" type="checkbox"/>
CFC losses deducted	O	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> <input checked="" type="checkbox"/>
CFC losses carried forward	P	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> <input checked="" type="checkbox"/>





Part F: Tax losses reconciliation for consolidated groups

Balance of tax losses brought forward from the prior income year	A	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
ADD Uplift of tax losses of designated infrastructure project entities	B	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
ADD Tax losses transferred from joining entities under Subdivision 707-A	C	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
SUBTRACT Transferred tax losses with a nil available fraction that have been applied	L	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
SUBTRACT Net forgiven amount of debt	D	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
ADD Tax loss incurred (if any) during current year	E	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
ADD Tax loss amount from conversion of excess franking offsets	F	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
SUBTRACT Net exempt income	G	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
SUBTRACT Tax losses cancelled or forgone	H	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
SUBTRACT Tax losses deducted	I	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
SUBTRACT Tax losses transferred out under Subdivision 170-A <i>(only for transfers involving a foreign bank branch or a PE of a foreign financial entity)</i>	J	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
Total tax losses carried forward to later income years	K	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>

Transfer the amount at **K** to the **Tax losses carried forward to later income years** label on your *Company 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

Date ^{Day} / ^{Month} / ^{Year}

Contact person

Daytime contact number (include area code)

