



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

2023–24	J	<input type="text"/> , <input type="text"/>	·☒
2022–23	K	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>	·☒
2021–22	L	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>	·☒
2020–21	M	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>	·☒
2019–20 and earlier income years	N	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>	·☒

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"/>	·☒
Net capital losses	P	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>	·☒

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"/>	·☒
Net capital losses	R	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>	·☒

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"/>	·☒
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Complying superannuation net capital losses carried forward to later income years

U	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>	·☒
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Part E: Controlled foreign company losses

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

Part F: Tax losses reconciliation for consolidated groups

Balance of tax losses brought forward from the prior income year A ,,,

ADD Uplift of tax losses of designated infrastructure project entities B ,,,

ADD Tax losses transferred from joining entities under Subdivision 707-A C ,,,

SUBTRACT Transferred tax losses with a nil available fraction that have been applied L ,,,

SUBTRACT Net forgiven amount of debt D ,,,

ADD Tax loss incurred (if any) during current year E ,,,

ADD Tax loss amount from conversion of excess franking offsets F ,,,

SUBTRACT Net exempt income G ,,,

