

Consolidations Schedule BN

Formation of a Consolidated Group Schedule (BN)	
Consolidation Details	
Head Company Name	A190 A191
Head Company ABN	E186
Head Company TFN	A103
Date of Consolidation	E114 ^GYJ
Is this a Multiple Entry Consolidated (MEC) Group?	E105 ^GYK

Subsidiary Member Details

Subsidiary Member Name	E481/E881 ^GYL E482/E382 ^GYL		
Subsidiary ABN	E480/E383 ^GYM	Subsidiary TFN	E492/E385 ^GYO
Subsidiary ARBN/ACN	E483/E384 ^GYN		
Date joined group	E413/E310 ^GYP		
Date left group	E414/E311 ^GYQ		
Why left?	E106/E320 ^GYR		
Reason for leaving if other	E184/E397 ^GYS E185/E398 ^GYS		
Legal Name of purchasing entity	E486/E386 ^GYT E487/E387 ^GYT		

(To be completed if the group no longer beneficially owns any of the membership interest in the leaving member)

ABN of purchasing entity	E493/E388 ^GYU		
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Note: Enter the head company and all subsidiaries in the Consolidated Group Membership Register, via Preparation > Schedule > **Schedule cgm.**

Members Joining/Leaving a Consolidated Group Form EX

Members Joining/Leaving a Consolidated Group (EX)			
Client Ref:			
Consolidation Details			
Head Company Name		A190 A191	
Head Company ABN		E186	
Head Company TFN		A103	
Date of Consolidation		E114 ^GYJ	
Subsidiary Member Details			
Subsidiary Member Name		E481/E881 ^GYL E482/E382 ^GYL	
Subsidiary ABN		E480/E383 ^GYM	Subsidiary TFN E492/E385 ^GYO
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Date joined group		E413/E310 ^GYP	
Date left group		E414/E311 ^GYQ	
Why left?		E106/E320 ^GYR	
Reason for leaving if other		E184/E397 ^GYS E185/E398 ^GYS	
Legal Name of purchasing entity		E486/E386 ^GYT E487/E387 ^GYT	(If the group no longer beneficially owns any of the membership interest in the leaving member, complete the legal name of the purchasing entity or entities).
ABN of purchasing entity		E493/E388 ^GYU	

Agent Contact Name ^ACR

Agent Registration Number ^AAE

Consolidated Groups Losses Schedule (BX)

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 E137 ^GZH
	Same business test losses	B E138 ^GZI
	Other losses - trusts only	C E139 ^GZJ
2	Tax losses transferred from joining entities after consolidation	
	Continuity of ownership test losses	D E140 ^GZK
	Same business test losses	E E141 ^GZL
	Other losses - trusts only	F E142 ^GZM
3	Tax losses deducted	
	Group	G E143 ^GZN
	Transferred	I E145 ^GZP
	TOTAL	R E146 ^GZQ
	Transfer the amount at label R to the Tax losses deducted label on your Company tax return	
4	Transferred tax losses deducted (repeats)	
	List the details of the 6 largest transferred tax losses utilised	
	Transferor TFN	Available fraction
	A E184 ^GZR	B ^GZS
A E390	B E360	C E340

5	Tax losses carried forward to later income years	
	Group	S E148 ^HAJ
	Transferred	V E150 ^HAL
	TOTAL	U E151 ^HAM
Transfer the amount at label 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 (incl. head company) at consolidation	
	Continuity of ownership test losses	A E152 ^HAN
	Same business test losses	B E153 ^HAO
	Other losses - trusts only	C E154 ^HAP
7	Net capital losses transferred from joining entities after consolidation	
	Continuity of ownership test losses	D E155 ^HAQ
	Same business test losses	E E167 ^HAR
	Other losses - trusts only	F E170 ^HAS
8	Net capital losses applied	
	Group	G E171 ^HAT
	Transferred	I E173 ^HAV
	TOTAL	J E174 ^HAW
9	Transferred net capital losses applied (repeats) List the details of the 6 largest transferred net capital losses utilised	

	Transferor TFN	Available fraction	
	A E185 ^HAX	B E681 ^HAY	C E175 ^HAZ
	A E390	B E360	C E340
10	Net capital losses carried forward to later income years		
	Group		S E176 ^HBP
	Transferred		U E178 ^HBR
	TOTAL		V E179 ^HBS
	Transfer the amount at label 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? (Y/N)		W E105 ^HBT

Part B - Cancellation of transfer of losses

1	Has the head company cancelled the transfer of loss? (Y/N)		A E106 ^HBU
2	Details of cancellation of transfer of losses If you answered yes at label A, complete the following labels.		
	Joining entity TFN		
	B E192 ^HBV	C E180 ^HBW	
	D E188 ^HBV	E E181 ^HBW	
	F E189 ^HBV	G E182 ^HBW	
	H E190 ^HBV	I E183 ^HBW	

Part C - Ownership test and same business test

1	For each joining company that transferred a same business test tax loss or same business 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		
	For each joining company that has transferred a same business test tax loss or same business test net capital loss to the head company, determine the year of income in which the joining company first failed the continuity if 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.	2014-2015	J E429 ^JCN
		2013-2014	K E430 ^JCO
		2012-2013	L E431 ^JCP
		2011-2012	M E432 ^JCQ
2010-2011 and earlier income years		N E465 ^JCR	
2	Amount of losses deducted/applied after consolidation, for which the continuity of ownership test is not passed but the same business test is satisfied		
	Tax losses	O E434 ^HCI	
	Net capital losses	P E435 ^HCJ	
3	Amount of losses carried forward to later income years for which the same business test must be satisfied before they can be deducted/ applied		
	Tax losses	Q E436 ^HCK	
	Net capital losses	R E437 ^HCL	

Part D - Life insurance companies

Complying superannuation class/FHSA tax losses carried forward to later income years	T E438 ^HCM
Complying superannuation class/FHSA net capital losses carried forward to later income years	U E445 ^HCN

Part E - Controlled foreign company losses

Convertible CFC losses	N E661 ^JDB
CFC losses deducted	O E463 ^HDW
CFC losses carried forward	P E464 ^HDX

Part F - Tax losses reconciliation for consolidated groups

Balance of tax losses brought forward from the prior income year	A E662 ^JDC
ADD Uplift tax losses of designated infrastructure project entities	B E446 ^KGP
ADD Tax losses transferred from joining entities under Subdivision 707-A	C E664 ^JDE
SUBTRACT Transferred tax losses with a nil available fraction that have been applied.	L E678 ^JFZ
SUBTRACT Net forgiven amount of debt	D E670 ^JDF
ADD Tax loss incurred (if any) during current year	E E671 ^JDG
SUBTRACT Tax losses carried back	M E663 ^KEG
ADD Tax loss amount from conversion of excess franking credit	F E672 ^JDH
SUBTRACT Net exempt income	G E673 ^JDI

SUBTRACT Tax losses cancelled or forgone	H E674 ^JDJ
SUBTRACT Tax losses deducted	I E675 ^JDK
SUBTRACT Tax losses transferred out under Subdivision 170-A (only for transfers involving a foreign bank branch or a PE of a foreign financial entity)	J E676 ^JDL
Total tax losses carried forward to later income years	K ^JDM

Transfer the amount at K to the Tax losses carried forward to later income years label of your Company tax return
