

10 Small business entity simplified depreciation

Deduction for certain assets (costing less than \$6,500) **A**

Deduction for general small business pool **B**

11 Consolidation deductions relating to rights to future income, consumable stores and work in progress

Pre rules deductions **D**

Interim rules deductions **E**

Prospective rules deductions **F**

12 National rental affordability scheme

National rental affordability scheme tax offset entitlement **J**

13 Losses information

Complete and attach a *Consolidated groups losses schedule 2013* or a *Losses schedule 2013*, as applicable, if the sum of **U** and **V** is greater than \$100,000. Refer to the applicable schedule instructions for full details of who must complete the schedule.

Tax losses carried forward to later income years **U**

Net capital losses carried forward to later income years **V**

Loss carry-back

Amount of tax loss for current year chosen to be carried back to middle year (2011-12) **W**

Net exempt income for the middle year (2011-12) **X**

Income tax liability for middle year (2011-12) **Y**

Include this amount in the calculation statement at Label E - Refundable Tax offsets

Loss carry-back tax offset **Z**

14 Personal services income

Does your income include an individual's personal services income? **N** **N** Print Y for yes or N for no.

Total amount of PSI included at item 6 income labels **A**

Total amount of deductions against PSI included at item 6 expense labels **B**

Did you satisfy the results test in respect of any individual? **C** Print Y for yes or N for no.

Do you hold a personal services business (PSB) determination in respect of any individual? **D** Print Y for yes or N for no.

For any individual for whom you did not satisfy the results test or hold a PSB determination, and each source of their PSI income yielded less than 80% of their total PSI, indicate if you satisfied any of the following personal services business tests - print X in the appropriate box(es).

Unrelated clients test **E1** Employment test **E2** Business premises test **E3**

15 Licensed clubs only

Percentage of non-member income **A** %

16 Life insurance companies and friendly societies only

Complying superannuation / FHSA class **B**

Net capital gain - complying superannuation / FHSA class **C**

Net capital gain - ordinary class **D**

Assessable contributions **E**

Fees and charges **F**