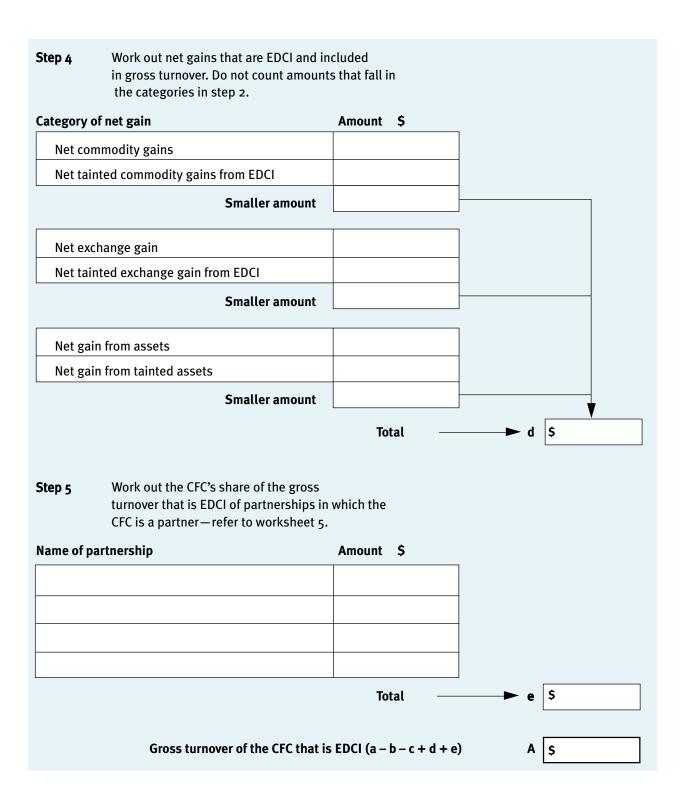
Worksheet 4—Working out the tainted income ratio for listed country CFCs for statutory accounting periods commencing before 1 July 1997

Use this worksheet to work out the tainted income ratio for a CFC resident of a listed country for a statutory

| | period commencing before 1 July 1997. All the company are kept—do not convert to | l amounts a | are to be in t | | , | | | |
|--|---|-------------|----------------|------------|----|--|--|--|
| Part A—Working out the gross turnover that is EDCI | | | | | | | | |
| Step 1 | Work out the CFC's gross revenue that is designated concession income (EDCI) as shown in the CFC's accounts. Do not income from partnerships. | a | \$ | | | | | |
| Step 2 | Work out the following amounts include Do not include these amounts in the rat | | | | | | | |
| Category | | Amount | \$ | 1 | | | | |
| Amounts a | Amounts already assessed in Australia | | | | | | | |
| Amounts from a branch in a listed country | | | | | | | | |
| Exempting profits part of dividend—non CFC | | | | | | | | |
| Non-portfolio dividends—listed country company | | | | | | | | |
| Non-portfolio dividends—unlisted country CFC | | | | | | | | |
| Dividends out of profits previously attributed | | | | | | | | |
| Trust amounts | | | | | | | | |
| | | Tot | al — | → b | \$ | | | |
| Step 3 Work out the following gross amounts included in a . Do not count amounts that fall in the categories in step 2. The net amounts are added back at step 4. | | | | | | | | |
| Category | | Amount | \$ | 1 | | | | |
| Revenue from commodity contracts | | | | | | | | |
| Revenue from exchange gains | | | | | | | | |
| Revenue from other asset disposals | | | | | | | | |
| | | Tot | al | ~ c | \$ | | | |



Part B—Working out the gross tainted turnover of the EDCI Step 1 Work out the CFC's gross revenue that is passive income after exclusions—item (a) from part A less items (b) and (c) from part A. **Category of passive income** Amount \$ Interest **Annuities** Tainted royalty income Tainted rental income **Dividends** Other \$ **Total** Work out the CFC's gross revenue that is Step 2 tainted sales income after exclusions—item (a) from part A less items (b) and (c) from part A. b Work out the CFC's gross revenue that is tainted Step 3 services income after exclusions—item (a) from part A less items (b) and (c) from part A. C \$ Work out the part of the net gains included in Step 4 gross turnover that are tainted income. Amount \$ Category Net EDCI commodity gain—from part A Net EDCI tainted commodity gain **Smaller amount** Net EDCI exchange gain—from part A Net EDCI tainted exchange gain Smaller amount Net EDCI gain from assets—from part A Net EDCI gain from tainted assets **Smaller amount** Total

| Step 5 | Work out the CFC's share of the gross tainted turnover that is EDCI of partnerships in which the CFC is a partner—refer to worksheet 5. | | | | | | | | |
|---|---|--------|----|---|---|----|--|--|--|
| Name of partnership | | Amount | \$ | 7 | | | | | |
| | | | | - | | | | | |
| | | | | - | | | | | |
| | | | | - | | | | | |
| Total — ▶ e Ş | | | | | | | | | |
| Gross tainted turnover (EDCI) of the CFC (a + b + c + d + e) B \$ | | | | | | | | | |
| Part C—The tainted income ratio | | | | | | | | | |
| The tainted income ratio for a CFC resident of a listed country is: | | | | | | | | | |
| | nount at label B | | = | | С | \$ | | | |
| Use the amount at label C to answer question 5 on summary sheet 3. | | | | | | | | | |