



Australian Government
Australian Taxation Office

Research and development tax concession schedule

Use the *Research and development tax concession schedule instructions 2005* (the instructions) to complete this schedule.

Companies are to complete and attach this schedule to their 2005 tax return.

2005



Original claim ☐ or Amended claim ☐ Print X in the appropriate box.

Company name

Tax file number (TFN)

Signature as prescribed in tax return

AusIndustry/IRDB
registration number

Australian business
number (ABN)

Preliminary calculation – Write-back of R&D accounting expenditure

Refer to both the *Company tax return instructions 2005* and the *Research and development tax concession schedule instructions 2005* to complete this label. This amount must also be included at **D Accounting expenditure in item 6 subject to R&D tax concession item 7** in the *Company tax return 2005*.

D .00

PART A Calculation of research and development deduction

Do not include any concessional amounts at labels in items 1 to 14. The total of amounts shown at columns headed **Claimable at 100%**, **Claimable at 125%** and **Claimable at 150%** should equal the base amount shown in the first column for each item. The concessional amounts are included at item 16 **Claims including concession**.

Show whole dollars only.

	Base amount	Claimable at 100%	Claimable at 125%	Claimable at 150% pre 8/96
1 Contracted expenditure – RRA	A <input type="text"/> .00	B <input type="text"/> .00	C <input type="text"/> .00	D <input type="text"/> .00
2 Salary expenditure	E <input type="text"/> .00	F <input type="text"/> .00	G <input type="text"/> .00	<input type="text"/>
3 Other R&D expenditure	H <input type="text"/> .00	I <input type="text"/> .00	J <input type="text"/> .00	K <input type="text"/> .00
4 Contract – other	N <input type="text"/> .00	O <input type="text"/> .00	P <input type="text"/> .00	Q <input type="text"/> .00
5 Plant leasing	R <input type="text"/> .00	S <input type="text"/> .00	T <input type="text"/> .00	U <input type="text"/> .00
6 Eligible feedstock expenditure	V <input type="text"/> .00	W <input type="text"/> .00	X <input type="text"/> .00	<input type="text"/>
7 Plant/pilot deductions – pre-29 January 2001 (including disposal losses)	A <input type="text"/> .00	B <input type="text"/> .00	C <input type="text"/> .00	D <input type="text"/> .00
8 Less pre-29 January 2001 disposal profits	E <input type="text"/> .00	F <input type="text"/> .00	<input type="text"/>	<input type="text"/>
9 Plant and depreciating assets – post-29 January 2001 (decline in value)	H <input type="text"/> .00	I <input type="text"/> .00	J <input type="text"/> .00	<input type="text"/>
10 Post-29 January 2001 disposal losses	K <input type="text"/> .00	N <input type="text"/> .00	O <input type="text"/> .00	<input type="text"/>
11 Less post-29 January 2001 disposal profits	P <input type="text"/> .00	Q <input type="text"/> .00	R <input type="text"/> .00	<input type="text"/>
12 Core technology – deductible amount	S <input type="text"/> .00	T <input type="text"/> .00	<input type="text"/>	<input type="text"/>
13 Interest or amounts in the nature of interest	U <input type="text"/> .00	V <input type="text"/> .00	<input type="text"/>	<input type="text"/>
14 Residual feedstock expenditure	W <input type="text"/> .00	X <input type="text"/> .00	<input type="text"/>	<input type="text"/>
15 Total of allocated base amounts	A <input type="text"/> / <input type="text"/>	B <input type="text"/> / <input type="text"/>	C <input type="text"/> / <input type="text"/>	D <input type="text"/>
16 Claims including concession (base amount plus 0%, 25% or 50%)		E <input type="text"/> / <input type="text"/>	F <input type="text"/> / <input type="text"/>	G <input type="text"/>
17 Total claim – including concession Transfer the amount at L to L R&D tax concession – not including label M item 7 on page 2 of the <i>Company tax return 2005</i> . If the amount at L here (on the schedule) is negative, print L at the right of the amount at L on the company tax return.				L <input type="text"/> / <input type="text"/>

PART B Amount of expenditure on the following items

1 Cooperative research centre (CRC) contributions	I <input type="text"/> .00
2 Trading stock expenditure	J <input type="text"/> .00
3 Royalties paid to non-residents for the use of core technology	K <input type="text"/> .00
4 Total expenditure on plant and depreciating assets	N <input type="text"/> .00
5 Total expenditure on core technology	O <input type="text"/> .00
6 Building expenditure and other adjustments required to the company's aggregate R&D amount	X <input type="text"/> .00



PART C Government grants and recoupments – other than CRC program grants

1 Entitlement to government grants and/or recoupments for the financial year (that relate to activities/projects claimed above) **P** .00

PART D Research and development incremental tax concession

To calculate eligibility for the research and development incremental tax concession deduction, see **Part D Research and development incremental tax concession** in the instructions.

			Show whole dollars only.			
1	Entity name	Tax file number	Y ⁰ Incremental expenditure	Y ⁻¹ Incremental expenditure	Y ⁻² Incremental expenditure	Y ⁻³ Incremental expenditure
a						
b						
c						
d						
e						
f	Adjustment to Y ⁰ incremental spend of the company at row (a) above					
g	Total of additional schedule where applicable					
R&D spend			Q	R	S	T

Transfer the above totals to Table 1 in **Part D Research and development incremental tax concession** (calculation instructions) in the instructions.

2 Research and development incremental concession

Research and development incremental concession as calculated in Table 14 in **Part D Research and development incremental tax concession**, in the instructions.

Transfer this amount to **M Incremental R&D (additional 50%) deduction** item 7 on page 2 of the *Company tax return 2005*. **M** .00

PART E Research and development tax offset

To check eligibility for and calculate your entitlement to the research and development tax offset, see **Part E Research and development tax offset** in the instructions.

		Show whole dollars only.		
1	Entity name	Tax file number	Aggregate R&D amount	Entity turnover
a				
b				
c				
d				
e				
g	Total of additional schedule where applicable			
Group totals			B	C

Transfer the above totals to A and B respectively of Table 15 in **Part E Research and development tax offset** in the instructions.

2 Research and development claim subject to the research and development tax offset

Research and development claim subject to the research and development tax offset as calculated at **C** Table 16 in **Part E Research and development tax offset** in the instructions.

Transfer this amount to **Y R&D tax offset, if chosen** item 7 on page 2 of the *Company tax return 2005*. **Y** .00

3 Research and development tax offset amount

Research and development tax offset amount as calculated at **B** Table 17 in **Part E Research and development tax offset** in the instructions.

Include this amount at **U R&D tax offset** in the **Calculation statement** on page 4 of the *Company tax return 2005*.

Show dollars and cents.
U :

