



Company tax return 2002

1 July 2001 to 30 June 2002

RN: 100102

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Is a payment due? ☐Is a refund due? ☐

Day Month Year to Day Month Year

or specify period if part year or approved substitute period

Notes to assist in the preparation of this tax return are provided in the *Company tax return 2002 instructions* (the instructions) available from the Australian Taxation Office.

Tax file number

Name of company and
Australian Business Number (ABN)

ABN

Previous name of company

If the company name has changed, print it **exactly** as shown on the last tax return lodged and show Australian Company Number (ACN) or Australian Registered Business Number (ARBN).

ACN or
ARBN*

* Cross out whichever is not applicable.

Current postal address

If the address has not changed, print it **exactly** as shown on the last tax return lodged.

Suburb or town

State

Postcode

Postal address on previous tax return

If the address has changed, print it **exactly** as shown on the last tax return lodged.

Suburb or town

State

Postcode

Business address of main business

Suburb or town

State

Postcode

Final tax return

1 Ultimate holding company name
and ABN or country code

ABN or country code*

* Cross out whichever is not applicable.

Immediate holding company name
and ABN

ABN

2 Description of main business activity

Industry
code

B

Percentage of foreign
shareholding

A

%

3 Status of company—print X in a box if applicable

Resident

C1

Cooperative

D1

Non-resident

C2

Non-profit

D3

Strata title

D4

Pooled
development fund

D5

Limited
partnership

D6

Corporate
unit trust

D7

Public
trading trust

D8

Private

D9

Public

D10

Multiple
business

E1

Ceased
business

E2

Commenced
business

E3

4 Interposed entity election status

If the company has made or is making one or more interposed entity elections from a day in the 2001–02 income year or an earlier income year, print the appropriate **election status code** for the company at label **F** and, if making one or more elections from a day in the 2001–02 income year, complete and attach each of the *Interposed entity election(s) 2002*.

F

5 Simplified tax system (STS) election

Complete all 3 labels in this item if you are eligible to enter the STS and electing to do so. Leave all 3 labels blank if you are not entering the STS.

Do you satisfy the eligibility requirements of STS? **G**Print Y for yes
or leave blank.Are you electing to enter the STS? **H**Print Y for yes
or leave blank.Is your business grouped with another business? **I**Print Y for yes
or N for no.

F

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Information statement To be completed by all companies

6 Calculation of total profit or loss

Income

| | | | |
|------------------------------------------------|----------|--|-----------------------------------|
| Gross payments where ABN not quoted | A | | |
| Other sales of goods and services | C | | |
| Gross distribution from partnerships | D | | <input type="checkbox"/> |
| Gross distribution from trusts | E | | <input type="checkbox"/> |
| Gross interest | F | | |
| Gross rent and other leasing and hiring income | G | | |
| Gross dividends | H | | |
| Fringe benefit employee contributions | I | | |
| Assessable government industry payments | Q | | <input type="checkbox"/> |
| Other gross income | R | | <input type="checkbox"/> |
| Total income | S | | <input type="checkbox"/> F |

Expenses

| | | | |
|----------------------------------------------------|----------|--|--------------------------|
| Cost of sales | A | | <input type="checkbox"/> |
| Contractor, sub-contractor and commission expenses | C | | |
| Employee superannuation | D | | |
| Bad debts | E | | |
| Lease expenses within Australia | F | | |
| Lease expenses overseas | I | | |
| Rent expenses | H | | |
| Interest expenses within Australia | V | | |
| Interest expenses overseas | J | | |
| Royalty expenses within Australia | W | | |
| Royalty expenses overseas | U | | |
| Depreciation expenses | X | | |
| Motor vehicle expenses | Y | | |
| Repairs and maintenance | Z | | |
| All other expenses | S | | |
| Total expenses | Q | | <input type="checkbox"/> |

Operating profit or loss

| | | | | |
|---------------------------------------------------------|----------|----------|-----------------------------------|--------------------------|
| Subtract Total expenses from Total income | Q | R | | <input type="checkbox"/> |
| Extraordinary revenue or expenses | N | | | <input type="checkbox"/> |
| Total profit or loss | T | | <input type="checkbox"/> F | |

7 Reconciliation to taxable income or loss

Total profit or loss amount shown at label **T**, item **6**

Did you have a CGT event during the year? **G** ☐ Print **Y** for yes or **N** for no.

Do you need to complete a *CGT schedule 2002*?

Also answer yes at label **G**, if the company received a distribution of a capital gain from a trust.

| | | | | |
|--------------|--------------------------------------------------------------------------|----------|--|--------------------------|
| Add: | Net capital gain | A | | |
| | Non-deductible exempt income expenditure | U | | |
| | Other assessable income | B | | |
| | Non-deductible expenses | W | | |
| | R&D accounting expenditure claimed under R&D concession | D | | |
| | Subtotal | | | <input type="checkbox"/> |
| Less: | Section 46FA deduction for flow-on dividends | C | | |
| | Deduction for decline in value of depreciating assets | F | | |
| | Immediate deduction for capital expenditure | E | | |
| | Deduction for project pool | H | | |
| | Capital works deductions | I | | |
| | Section 40-880 deduction | Z | | |
| | Drought investment allowance | J | | |
| | Development allowance | K | | |
| | R&D concession claim (100%, 125% not 50% increment) | L | | |
| | R&D incremental concession—additional 50% increment | M | | <input type="checkbox"/> |
| | Landcare operations and deduction for decline in value of water facility | N | | |
| | Deduction for environmental protection expenses | O | | |
| | Offshore banking unit adjustment | P | | |
| | Exempt income | V | | |
| | Other income not included in assessable income | Q | | |
| | Other deductible expenses | X | | |
| | Tax losses deducted | R | | |
| | Tax losses transferred in | S | | |
| | Subtraction items subtotal | | | <input type="checkbox"/> |

| | | | | |
|-------------------------------|---------------------------------|----------|-----------------------------------|--|
| Add: | Election to take R&D tax offset | Y | | |
| Taxable income or loss | T | | <input type="checkbox"/> F | |

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8 Financial and other informationDo the 21 September 1999 prepayment changes apply? **T** ☐ Print Y for yes or N for no.

If you printed Y, complete labels X and Y.

| | | |
|----------------------------------------|--------------------------|---------------------------------------------------------------|
| Initial year 13 month prepaid expenses | X | <input type="text"/> |
| Later year 13 month prepaid expenses | Y | <input type="text"/> |
| Opening stock | A | <input type="text"/> |
| Purchases and other costs | S | <input type="text"/> |
| Closing stock | B | <input type="text"/> <small>CODE</small> <input type="text"/> |
| Trading stock election | <input type="checkbox"/> | <small>Print Y for yes or leave blank.</small> |
| Trade debtors | C | <input type="text"/> |
| All current assets | D | <input type="text"/> |
| Total assets | E | <input type="text"/> |
| Trade creditors | F | <input type="text"/> |
| All current liabilities | G | <input type="text"/> |
| Total liabilities | H | <input type="text"/> |
| Total debt | J | <input type="text"/> |
| Commercial debt forgiveness | K | <input type="text"/> |
| Shareholders' funds | R | <input type="text"/> F |
| Franked dividends paid | J | <input type="text"/> |
| Unfranked dividends paid | K | <input type="text"/> |
| Class C franking account balance | M | <input type="text"/> |

| | | | |
|-----------------------------------------------------------------|----------|----------------------|------------------------------------------|
| Balance of unfranked non-portfolio dividend account at year end | L | <input type="text"/> | <small>CODE</small> <input type="text"/> |
| Loans to shareholders and their associates | N | <input type="text"/> | <small>CODE</small> <input type="text"/> |
| Intangible depreciating assets first deducted | Z | <input type="text"/> | |
| Other depreciating assets first deducted | A | <input type="text"/> | |
| Termination value of intangible depreciating assets | P | <input type="text"/> | |
| Termination value of other depreciating assets | E | <input type="text"/> | |
| Total salary and wage expenses | D | <input type="text"/> | <small>CODE</small> <input type="text"/> |
| Payments to associated persons | Q | <input type="text"/> | |
| Net foreign income | R | <input type="text"/> | |
| Tax spared foreign tax credits | S | <input type="text"/> | |
| Broad-exemption listed country | B | <input type="text"/> | |
| Limited-exemption listed country | C | <input type="text"/> | |
| Unlisted country | U | <input type="text"/> | |
| Transferor trust | V | <input type="text"/> | |
| Foreign investment fund income | W | <input type="text"/> | |
| Foreign life policy | X | <input type="text"/> | |
| Foreign currency exchange gains or losses of a capital nature | I | <input type="text"/> | F |
| Section 128F exempt interest paid | O | <input type="text"/> | |

Do you need to complete a *Losses schedule 2002*?**Attributed foreign income**Do you need to complete a *Losses schedule 2002*?**9 STS depreciating assets**For completion by STS taxpayers only. STS taxpayers are not required to complete a *Capital allowances schedule 2002*.

| | | | |
|----------------------------|---------------------------------------|---------------------------------------------|---------------------------------------------|
| | Low cost assets (less than \$1000) | General pool assets (less than 25 years) | Long life pool assets (25 years or more) |
| STS depreciation deduction | A <input type="text"/> .00 | B <input type="text"/> .00 | C <input type="text"/> .00 |

10 Losses informationTax losses carried forward to later income years **U** Net capital losses carried forward to later income years **V** A *Losses schedule 2002* must also be completed and attached if the sum of labels **U** and **V** is greater than \$100 000 or, the company transferred out or has transferred in a loss, failed the continuity of ownership test for a loss, or the company has a foreign loss or film loss.**11 Personal services income**Does your income include an individual's personal services income? **N** ☐ Print Y for yes or N for no.If you printed Y at label **N** and **N** at label **O**, complete and attach a *Personal services income schedule 2002*.If you printed Y at label **N**, were you a PPS entity as at 13 April 2000? **O** ☐ Print Y for yes or N for no.**12 Licensed clubs only**Percentage of non-member income **A** %**13 Life insurance companies and friendly societies only**

| | | | | | |
|----------------------------------------|----------|----------------------|-----------------------------|----------|----------------------|
| Virtual PST | B | <input type="text"/> | Gross taxable contributions | E | <input type="text"/> |
| Net capital gain—complying super class | C | <input type="text"/> | Fees and charges | F | <input type="text"/> |
| Net capital gain—ordinary class | D | <input type="text"/> | Exempt management fees | J | <input type="text"/> |

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| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|

14 Pooled development fundsSmall and medium sized enterprises income **G** Unregulated investment income **H** **15 Retirement savings accounts (RSAs) providers only**Gross income of RSAs **R** Total deductions from RSAs **T** Gross taxable contributions of RSAs **W** Exempt income from RSAs **S** Net taxable income from RSAs **V** **16 Landcare and water facility tax offset**Water facility tax offset claimed **L** CODELandcare and water facility tax offset brought forward from prior years **K** **17 Internet trading**Did you sell any goods or services using the Internet? **Q** ☐ Print **Y** for yes or **N** for no.**Overseas transactions or interests/Thin capitalisation/Foreign source income—the following questions must be answered.** If you printed **Y** at items **19** or **20**, complete and attach a *Schedule 25A 2002*.**International related party dealings /Transfer pricing****18** Did you have any transactions or dealings with international related parties (irrespective of whether they were on revenue or capital account)? Such transactions or dealings include the transfer of tangible or intangible property and any new or existing financial arrangements.**X** ☐ Print **Y** for yes or **N** for no.**19** Was the aggregate amount of the transactions or dealings with international related parties (including the value of property transferred or the balance outstanding on any loans) greater than \$1 million?**Y** ☐ Print **Y** for yes or **N** for no.**20 Overseas interests**

Did you have an overseas branch or a direct or indirect interest in a foreign trust, controlled foreign entity, transferor trust, foreign investment fund or foreign life policy?

Z ☐ Print **Y** for yes or **N** for no.**21 Thin capitalisation**Did the thin capitalisation provisions apply as outlined in the *Company tax return 2002 instructions* and the *Guide to thin capitalisation*? If Yes, complete the *Thin capitalisation schedule 2002*.**O** ☐ Print **Y** for yes or **N** for no.**22 Foreign source income**

Was the amount of foreign tax credits paid or carried forward greater than \$100 000 OR Was the amount of assessable foreign income greater than \$500 000?

P ☐ Print **Y** for yes or **N** for no.**F****Calculation statement**Foreign tax credits **D** \$:Franking deficit tax offset **E** \$:Deficit deferral tax offset **F** \$:Instalments paid **T** \$:Credit for interest on early payments—amount of interest **V** \$:Credit for tax withheld where ABN not quoted **W** \$.XXTax withheld from interest/investments **Y** \$:Other refundable credits including R&D tax offset **Z** \$:Taxable or net income **A** \$.XXGross tax **B** \$:**Less:** Rebates/tax offsets **C** \$:Tax assessed **G** \$:**Less:** Total of labels D, E and F **G** \$:Tax payable **G** \$:**Add:** Sec102AAM interest **H** \$:**Less:** Total of labels T, V, W, Y and Z **R** \$:Total amount of tax payable (+) or refundable (−) **S** \$:**F****Tax agent's declaration**

I,

declare that this tax return has been prepared in accordance with information supplied by the taxpayer, that the taxpayer has given me a declaration stating that the information provided to me is true and correct and that the taxpayer has authorised me to lodge the tax return.

Agent's signature

Day Month Year

Client's reference

Contact name

Area code

Telephone number

Agent's reference number

Declaration I declare that the information in this tax return is true and correct.

Public officer signature

Hours taken to prepare and complete this tax return **J** **F**

Title

Day Month Year

Public officer's name

Daytime contact telephone number

Area code

Telephone number

F