Australian GovernmentReseAustralian Taxation Officetax in

Research and development tax incentive schedule

Companies are to complete and attach this schedule to their 2013 tax return.										
Print X in the appropriate box.	Origina	riginal or Amended schedule								
Company name	Company name									
AusIndustry – Tax file number (TFN) Innovation Australia number Australian business number (ABN)										

Preliminary calculation - Add back of research and development (R&D) accounting expenditure

This amount must also be included at item 7 label **D** Accounting expenditure in item 6 subject to R&D tax incentive on the *Company tax return 2013*.

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PART A – Calculation of notional R&D deductions

Do not include any amounts at items **1** to **10**, for building expenditure, interest expenditure, core technology expenditure, non-arms length amounts, not at risk amounts, group mark up amounts or expenditure incurred, but not paid to associates.

		Australian owned R&D	Foreign owned R&D
1	R&D expenditure – Research service provider (RSP)	A ,,,	B,,,
2	R&D expenditure – Contract expenditure (not RSP)	c ,,,,∞	D,,,%
3	R&D expenditure – Salary expenditure	E,,,∞	F,,,,×
4	R&D expenditure – Other	G,,,	н,,,∞
5	R&D expenditure – Feedstock input expenditure	Ⅰ,,,,∽≪	J,,,×
6	R&D expenditure – Paid to associates in the current year	ĸ,,,	L , ,
7	R&D assets – Decline in value	M,,,	N,,,
8	R&D assets – Balancing adjustment losses	o,,,	₽,,,∞
9	Cooperative Research Centre (CRC) contributions	Q,,,,	R,,,×
10	Total of allocated notional deductions	X	Y,,,×
11	Total notional R&D deductions	(X plus Y)	z

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PA	NRT B – Feedstock	
1	Feedstock revenue total	,,,,∞
2	Expenditure on feedstock inputs attributable to feedstock output	,,,,∞
3	Feedstock adjustment – additional assessable income (transfer amount to <i>Company tax return 2013</i> item 7 label B Other assessable income)	₿ ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
PA	ART C – Clawback – R&D recoupment tax	
1	Recoupment(s) – (entitled to/received)	,,,,∽≪
2	R&D expenditure related to recoupment(s)	──,──,──,──,──.×
3	Project expenditure for which recoupment(s) paid	,,,,,∽≪
4	R&D recoupment tax – 10% tax payable (transfer amount to Calculation statement label \mathbf{M} , 'R&D recoupment tax' on the Company tax return 2013)	M,,,
PA	ART D – R&D expenditure to associates	
1	R&D expenditure to associates incurred in prior year, not paid, not claimed (carried forward)	E1,,,
2	Current year R&D expenditure incurred to associates	E2,,,, ∞
3	Current year R&D expenditure incurred to associates claimed under other provisions	E3

- other provisions
- R&D expenditure paid to associates in the current year (to be included in Part ${\bf A}$ at item ${\bf 6})$ 4
- 5 R&D expenditure incurred to associates to be carried forward

(E1 plus E2 less E3 less E4)

E4

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PART E – R&D tax offset calculation									
1	Do you have exempt entity ownership of 50% or greater?	No Yes							
2	Do you have an aggregated turnover of \$20 million or greater? (If NO you must complete item 3 below)	No Yes							
3	Complete this section if aggregated turnover is less than \$20 million.								
Ent a	ntity name Tax file number (TFN)	Annual turnover							
b		·							
C		,,,,,,,,,_							
d									
e	Connected and/or affiliated entities – totals from additional table, where applicable								
f	Less amounts excluded from aggregated turnover								
	Aggregated turnover								
4	Refundable tax offset If you answered 'No' to Part E, item 1 and item 2 , you can claim the Refundable ta: at label Z , of Part A, item 11 , to label Z1 . (<i>Transfer the amount at label</i> U to the Cor ' <i>Refundable R&D tax offset</i> ', <i>label</i> U .)								
	Total notional R&D deductions Z1]_,,,,,							
	Refundable R&D tax offset (Z1 × 45% =)]_,,,,							
5	Non-refundable tax offset If you answered 'Yes' to Part E, item 1 or item 2, you can claim the Non-refundable at label Z, Part A, item 11, to label Z2. (<i>Transfer the amount at label</i> A to the Comp 'Non-refundable R&D tax offset', label A.)								
	Total notional R&D deductions Z2]_,,,,							
	Non-refundable R&D tax offset (Z2 \times 40% =)								

TAXPAYER'S DECLARATION

If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements.

Declaration:

I declare that the information on this form is true and correct.

Signature

			Day	/		Month		Yea	ar	
	Dat	te			/ [] /			
Contact name										
Daytime contact number (include area code)										