Australian Government
Australian Taxation Office

Research and development tax concession schedule

2009

Refer to *Research and development tax concession schedule instructions 2009* available on our website **www.ato.gov.au** for instructions on how to complete this schedule.

Companies are to complete and attach this schedule to their 2009 tax return.

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

Company name

Signature as prescribed on tax return

Tax file number (TFN)

AusIndustry – Innovation Australia number

Australian business number (ABN)

Preliminary calculation – Add-back of research and development (R&D) accounting expenditure
Refer to both the *Company tax return instructions 2009* and the *Research and development tax concession schedule instructions 2009* to complete this item.
This amount must also be included at **D Accounting expenditure in item 6 subject to R&D tax concession** item **7** on the *Company tax return 2009*.

D ☐☐☐,☐☐☐,☐☐☐,☐☐☐·☒

PART A – Calculation of R&D deduction

Do not include any concessional amounts at items **1** to **14**. The total of amounts shown at columns headed **Claimable at 100%**, **Claimable at 125%** and **Foreign owned R&D expenditure** 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%	Foreign owned R&D expenditure
1 Contracted expenditure – RRA	A	B	C	D
2 Salary expenditure	E	F	G	A
3 Other R&D expenditure	H	I	J	K
4 Contract – other	N	O	P	Q
5 Plant leasing	R	S	T	
6 Eligible feedstock expenditure	V	W	X	Z
7 Plant and pilot plant deductions pre 29 Jan. 2001 (including disposal losses)	A	B	C	
8 *Less* pre 29 Jan. 2001 disposal profits	E	F		
9 Plant and depreciating assets – post 29 Jan. 2001 (decline in value)	H	I	J	
10 Post 29 Jan. 2001 balancing losses	K	N	O	
11 *Less* post 29 Jan. 2001 balancing profits	P	Q	R	
12 Core technology – deductible amount	S	T		
13 Interest or amounts in the nature of interest	U	V		
14 Residual feedstock expenditure	W	X		
15 Total of allocated base amounts	A /	B /	C /	D
16 Claims including concession (base amount multiplied by 100% or 125%)		E /	F /	G
17 Total claim (including concession)			L /	J

Transfer the amount at **L** above to **L Australian owned R&D tax concession – not including label M** item **7** on the *Company tax return 2009*. If the amount at **L** is negative, print **L** in the code box to the right of **L** on the Company tax return.

Transfer the amount at **J** above to **J Foreign owned R&D tax concession – not including label K** item **7** on the *Company tax return 2009*.

PART B – Adjustments to aggregate R&D amount of company

1 Adjustments required to the company's aggregate R&D amount, for example, building expenditure, consolidated group adjustments, expenditure on foreign owned R&D **X** ,,,/

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

1 Entitlement to government grants and recoupments for the financial year that relate to activities and projects claimed above **P** ,,,.

2 Grants and recoupments attributable to incremental expenditure on **Australian** owned R&D **A** ,,,.

3 Grants and recoupments attributable to expenditure on **foreign** owned R&D **F** ,,,.

PART D – Australian owned R&D incremental tax concession

Are you eligible for the Australian owned incremental tax concession under section 73QA(1) of the *Income Tax Assessment Act 1936* (ITAA 1936) and do you wish to claim it? Print X in ONE box only. ☐ **Yes** ☐ **No**

If so, you must complete part D and item 1 in part E.

To calculate eligibility for the Australian owned R&D incremental tax concession deduction, see **Parts D & E Australian owned & foreign owned R&D incremental tax concession** in the instructions.

1	Entity name	Tax file number	Show whole dollars only. Reduced expenditure on Australian owned R&D			
			Y_0	Y_{-1}	Y_{-2}	Y_{-3}
a						
b						
c						
d						
e	**Group members** – totals from additional table, where applicable					
	GROUP TOTALS		**Q**	**R**	**S**	**T**

f	Adjustment to Y_0 reduced expenditure on Australian owned R&D of the company at row (a) above – not deductible at 125%	/
g	Adjustment to Y_0 reduced expenditure on Australian owned R&D of the company at row (a) above – deductible at 125%	/

2 Indicate whether the company, or any of its group members, was eligible, or deemed to be eligible, to claim an incremental tax concession (under sections 73Y, 73QA or 73QB of the ITAA 1936) in the specified years. Select **Yes** only if the company satisfies the requirements of sections 73T(3), 73T(4) and 73V(3) of the ITAA 1936.

Print X in ONE box only in each year.

2008: ☐ **Yes** ☐ **No**

2007: ☐ **Yes** ☐ **No**

3 Australian owned R&D – extra incremental 50% deduction

Australian owned R&D incremental concession as calculated in **Parts D & E Australian owned & foreign owned R&D incremental tax concession** in the instructions **M** ,,,.

Transfer the amount at **M** to **M Australian owned R&D – extra incremental 50% deduction** item **7** on the *Company tax return 2009*.

PART E – Foreign owned R&D incremental tax concession

Are you eligible for the foreign owned incremental tax concession under section 73QB(1) of the ITAA 1936 and do you wish to claim it? Print X in ONE box only. ☐ **Yes** ☐ **No**

If so, you must complete part E and items 1 and 2 in part D.

To calculate eligibility for the foreign owned R&D incremental tax concession deductions, see **Parts D & E Australian owned & foreign owned R&D incremental tax concession** in the instructions.

			Show whole dollars only.			
			Reduced expenditure and reduced notional expenditure on foreign owned R&D			
1	**Entity name**	**Tax file number**	Y_0	Y_{-1}	Y_{-2}	Y_{-3}
a						
b						
c						
d						
e	**Group members** – totals from additional table, where applicable					
	GROUP TOTALS		**U**	**V**	**W**	**X**
f	Adjustment to Y_0 reduced expenditure on foreign owned R&D for the company at row (a) above.	/				

2 Foreign owned R&D – extra incremental 75% deduction

Foreign owned R&D incremental concession as calculated in **Parts D & E Australian owned & foreign owned R&D incremental tax concession** in the instructions **K** ☐☐☐,☐☐☐,☐☐☐,☐☐☐·☒

Transfer the amount at **K** to **K Foreign owned R&D – extra incremental 75% deduction** item **7** on the *Company tax return 2009*.

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PART F – R&D tax offset (eligible Australian owned expenditure only)

Do you wish to claim the R&D tax offset? Print X in ONE box only. ☐ **Yes** ☐ **No**

To check eligibility for and calculate your entitlement to the R&D tax offset, see **Part F R&D 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	**Group members** – totals from additional table, where applicable			
	GROUP TOTALS		**B**	**C**

2 Amount eligible for the R&D tax offset as calculated in **Part F R&D tax offset** in the instructions.

Transfer the amount at **Y** to **Y R&D tax offset, if chosen** item **7** on the *Company tax return 2009*.

Y ☐☐☐,☐☐☐,☐☐☐,☐☐☐·~~☐☐~~

3 R&D tax offset as calculated in **Part F R&D tax offset** in the instructions.

Transfer the amount at **U** to **U R&D tax offset** at the **Calculation statement** on the *Company tax return 2009*.

U ☐,☐☐☐,☐☐☐·☐☐