

# Research and development tax incentive schedule

2021

① Companies are to complete and attach this schedule to their 2021 tax return.						
Print X in the appropriate box. Original or Amended schedule						
Co	mpany name					
		AusIndustry –				
Tax	file number (TFN)	Innovation Australia number Australian busin	ess number (ABN)			
—	diminant calculation Add	back of research and development (R&D) accounting expenditure				
This	amount must also be included	I at item 7 label D Accounting expenditure in item 6 subject to				
	he Company tax return 2021.	□□□· <b>&gt;</b> <				
D		,				
PA	RT A – Calculation of notic	onal R&D deductions				
		ns <b>1</b> to <b>10</b> , for building expenditure, interest expenditure, core ted sk amounts, group mark up amounts or expenditure incurred, bu				
		Australian owned R&D Foreign ow	vned R&D			
1	R&D expenditure – Research service provider (RSP)	A				
2	R&D expenditure – Contract expenditure (not RSP)	C, D,				
3	R&D expenditure – Salary expenditure	E	-94			
4	R&D expenditure – Other	G H				
5	R&D expenditure – Feedstock input expenditure	I,,,,				
6	R&D expenditure – Paid to associates in the current year	K				
7	R&D assets – Decline in value	M				
8	R&D assets – Balancing adjustment losses	O				
9	Cooperative Research Centre (CRC) contributions	Q, R,				
10	Total of allocated notional deductions	X				
11	Total notional R&D deductions	z (X plus Y)				

PART B - Feedstock  1 Feedstock revenue total  2 Expenditure on feedstock inputs attributable to feedstock output  3 Feedstock adjustment - additional assessable income (transfer amount to Company tax return 2021 item 7 label B Other assessable income)  PART C - Clawback - R&D recoupment tax  1 Recoupment(s) - (entitled to/received)  2 R&D expenditure related to recoupment(s) paid  4 R&D recoupment tax - 10% tax payable (transfer amount to Calculation statement label M, 'R&D recoupment tax' on the Company tax return 2021)  PART D - R&D expenditure to associates  1 R&D expenditure to associates incurred in prior year, not paid, not claimed (carried forward)  2 Current year R&D expenditure incurred to associates  3 Current year R&D expenditure incurred to associates claimed under other provisions  4 R&D expenditure paid to associates in the current year (to be included in Part A at Item 6)  5 R&D expenditure incurred to associates  (E1 plus E2 less E3 less E4)  E			
Expenditure on feedstock inputs attributable to feedstock output  3 Feedstock adjustment – additional assessable income (transfer amount to Company tax return 2021 item 7 label B Other assessable income)  PART 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 M, "R&D recoupment tax' on the Company tax return 2021)  PART D – R&D expenditure to associates  1 R&D expenditure to associates incurred in prior year, not paid, not claimed (carried forward)  2 Current year R&D expenditure incurred to associates  3 Current year R&D expenditure incurred to associates claimed under other provisions  4 R&D expenditure paid to associates in the current year (to be included in Part A at item 6)  5 R&D expenditure incurred to associates  (E1 0/us E2 (ass E3 (ass E4))  E 1	PA	RT B - Feedstock	
Feedstock adjustment – additional assessable income (transfer amount to Company tax return 2021 item 7 label B Other assessable income)  PART C – Clawback – R&D recoupment tax  Recoupment(s) – (entitled to/received)  R&D expenditure related to recoupment(s)  Project expenditure for which recoupment(s) paid  R&D recoupment tax – 10% tax payable (transfer amount to Calculation statement label M, 'R&D recoupment tax' on the Company tax return 2021)  PART D – R&D expenditure to associates  R&D expenditure to associates incurred in prior year, not paid, not claimed (carried forward)  Current year R&D expenditure incurred to associates  Current year R&D expenditure incurred to associates claimed under other provisions  R&D expenditure paid to associates in the current year (to be included in Part A at item 6)  R&D expenditure incurred to associates  R&D expenditure paid to associates in the current year (to be included in Part A at item 6)	1	Feedstock revenue total	
PART 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 M, 'R&D recoupment tax' on the Company tax return 2021)  PART D - R&D expenditure to associates  1 R&D expenditure to associates incurred in prior year, not paid, not claimed (carried forward)  2 Current year R&D expenditure incurred to associates  3 Current year R&D expenditure incurred to associates claimed under other provisions  4 R&D expenditure paid to associates in the current year (to be included in Part A at item 6)  5 R&D expenditure incurred to associates  (E1 plus E2 less E3 less E4)	2	Expenditure on feedstock inputs attributable to feedstock output	
R&D expenditure related to recoupment(s)  R&D expenditure for which recoupment(s) paid  R&D recoupment tax – 10% tax payable (transfer amount to Calculation statement label M, 'R&D recoupment tax' on the Company tax return 2021)  PART D – R&D expenditure to associates  R&D expenditure to associates incurred in prior year, not paid, not claimed (carried forward)  Current year R&D expenditure incurred to associates  Current year R&D expenditure incurred to associates  Current year R&D expenditure incurred to associates laimed under other provisions  R&D expenditure paid to associates in the current year (to be included in Part A at item 6)	3		<b>B</b>
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 M, 'R&D recoupment tax' on the Company tax return 2021)  PART D – R&D expenditure to associates 1 R&D expenditure to associates incurred in prior year, not paid, not claimed (carried forward) 2 Current year R&D expenditure incurred to associates 3 Current year R&D expenditure incurred to associates lead under other provisions 4 R&D expenditure paid to associates in the current year (to be included in Part A at item 6)  5 R&D expenditure incurred to associates  (F1 plus F2 less F3 less F4)	PA	RT C – Clawback – R&D recoupment tax	
PART D - R&D expenditure to associates  R&D expenditure to associates incurred in prior year, not paid, not claimed (carried forward)  Current year R&D expenditure incurred to associates  Current year R&D expenditure incurred to associates claimed under other provisions  R&D expenditure paid to associates in the current year (to be included in Part A at item 6)  R&D expenditure incurred to associates  (F1 plus F2 less F3 less F4)	1	Recoupment(s) – (entitled to/received)	
4 R&D recoupment tax – 10% tax payable (transfer amount to Calculation statement label M, 'R&D recoupment tax' on the Company tax return 2021)  PART D – R&D expenditure to associates  1 R&D expenditure to associates incurred in prior year, not paid, not claimed (carried forward)  2 Current year R&D expenditure incurred to associates  3 Current year R&D expenditure incurred to associates claimed under other provisions  4 R&D expenditure paid to associates in the current year (to be included in Part A at item 6)  5 R&D expenditure incurred to associates  (E1 plus F2 less F3 less F4)	2	R&D expenditure related to recoupment(s)	
Calculation statement label M, 'R&D recoupment tax' on the Company tax return 2021)  PART D - R&D expenditure to associates  R&D expenditure to associates incurred in prior year, not paid, not claimed (carried forward)  Current year R&D expenditure incurred to associates  Current year R&D expenditure incurred to associates  R&D expenditure paid to associates in the current year (to be included in Part A at item 6)  R&D expenditure incurred to associates  F1 plus F2 less F3 less F4)	3	Project expenditure for which recoupment(s) paid	
R&D expenditure to associates incurred in prior year, not paid, not claimed (carried forward)  Current year R&D expenditure incurred to associates  Current year R&D expenditure incurred to associates claimed under other provisions  R&D expenditure paid to associates in the current year (to be included in Part A at item 6)  R&D expenditure incurred to associates  (F1 plus F2 less F3 less F4)	4	Calculation statement label M, 'R&D recoupment tax' on the	M
not claimed (carried forward)  2 Current year R&D expenditure incurred to associates  3 Current year R&D expenditure incurred to associates claimed under other provisions  4 R&D expenditure paid to associates in the current year (to be included in Part A at item 6)  5 R&D expenditure incurred to associates  (F1 plus F2 less F3 less F4)	PA	RT D – R&D expenditure to associates	
3 Current year R&D expenditure incurred to associates claimed under other provisions  4 R&D expenditure paid to associates in the current year (to be included in Part A at item 6)  5 R&D expenditure incurred to associates  (F1 plus F2 less F3 less F4)	1		E1
other provisions  4  R&D expenditure paid to associates in the current year (to be included in Part A at item 6)  5  R&D expenditure incurred to associates (F1 plus F2 less F3 less F4)	2	Current year R&D expenditure incurred to associates	E2,
(to be included in Part A at item 6)  5 R&D expenditure incurred to associates  (F1 plus F2 less F3 less F4)	3		E3
	4		E4,
	5	TELLULOS EZ IESS EN IESS EN	4) <b>E</b>

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.	
Entity 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. (Transfer the amount at label U to the Col 'Refundable R&D tax offset', label U.)	
Total notional R&D deductions <b>Z1</b>	
Refundable R&D tax offset U	
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. (Transfer the amount at label A to the Comp 'Non-refundable R&D tax offset', label A.)	
Total notional R&D deductions <b>Z2</b>	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Non-refundable R&D tax offset	

**OFFICIAL: Sensitive** (when completed)



## **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.

### **Privacy**

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to **ato.gov.au/privacy** 

## **Declaration:**

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

Signature	_
	Day Month Year
	Date / / / / / / / / / / / / / / / / / / /
Contact name	
Daytime contact number (include area code)	