



! Companies are to complete and attach this schedule to their 2017 tax return.

Print in the appropriate box.

Original

or Amended schedule

Company name

Grid for entering company name

Tax file number (TFN)

TFN input boxes

AusIndustry –
Innovation Australia number

AusIndustry number input boxes

Australian business number (ABN)

ABN input boxes

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 2017.

D , , , .

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.

Table with 2 columns: Australian owned R&D and Foreign owned R&D. Rows 1-10 list expenditure types (R&D expenditure – Research service provider (RSP), Contract expenditure (not RSP), Salary expenditure, Other, Feedstock input expenditure, Paid to associates in the current year, R&D assets – Decline in value, Balancing adjustment losses, Cooperative Research Centre (CRC) contributions). Row 11 is Total of allocated notional deductions (X plus Y). Row 12 is Total notional R&D deductions (Z). Each cell contains a letter and input boxes with a checked box.



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 2017* item 7 label **B Other assessable income**) **B** □□,□□□,□□□,□□□.⌘

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 2017*) **M** □□,□□□,□□□,□□□.□□

PART 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** □□,□□□,□□□,□□□.⌘
- 4 R&D expenditure paid to associates in the current year (to be included in Part **A** at item 6) **E4** □□,□□□,□□□,□□□.⌘
- 5 R&D expenditure incurred to associates to be carried forward (E1 plus E2 less E3 less E4) **E** □□,□□□,□□□,□□□.⌘





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
a <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> .X

b <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> .X
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c <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> .X
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d <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> .X
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e Connected and/or affiliated entities – totals from additional table, where applicable .X

f **Less** amounts excluded from aggregated turnover .X

Aggregated turnover **AT** .X

4 Refundable tax offset

If you answered ‘No’ to Part E, item 1 and item 2, you can claim the Refundable tax offset. Transfer the amount at label **Z**, of Part A, item 11, to label **Z1**. (Transfer the amount at label **U** to the Company tax return 2017, item 21 ‘Refundable R&D tax offset’, label **U**.)

Total notional R&D deductions **Z1** .X

Refundable R&D tax offset **U**

5 Non-refundable tax offset

If you answered ‘Yes’ to Part E, item 1 or item 2, you can claim the Non-refundable tax offset. Transfer the amount at label **Z**, Part A, item 11, to label **Z2**. (Transfer the amount at label **A** to the Company tax return 2017, item 21 ‘Non-refundable R&D tax offset’, label **A**.)

Total notional R&D deductions **Z2** .X

Non-refundable R&D tax offset **A**



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

Date ^{Day} / ^{Month} / ^{Year}

Contact name

Daytime contact number (include area code)

