







## 6 Calculation of total profit or loss – continued

### Expenses

Foreign resident withholding expenses **B** \$ ,,,.X

Cost of sales **A** \$ ,,,.X /

Contractor, sub-contractor and commission expenses **C** \$ ,,,.X

Superannuation expenses **D** \$ ,,,.X

Bad debts **E** \$ ,,,.X

Lease expenses within Australia **F** \$ ,,,.X

Lease expenses overseas **I** \$ ,,,.X

Rent expenses **H** \$ ,,,.X

Interest expenses within Australia **V** \$ ,,,.X

Interest expenses overseas **J** \$ ,,,.X

Royalty expenses overseas **U** \$ ,,,.X

Royalty expenses within Australia **W** \$ ,,,.X

Depreciation expenses **X** \$ ,,,.X

Motor vehicle expenses **Y** \$ ,,,.X

Repairs and maintenance **Z** \$ ,,,.X

Unrealised losses on revaluation of assets to fair value **G** \$ ,,,.X

Expenses from financial arrangements (TOFA) **L** \$ ,,,.X

All other expenses **S** \$ ,,,.X

Complete and attach an *International dealings schedule* 2013.

Do you have a non-resident withholding payment or reporting obligation? See instructions.

**Total expenses Q** \$ ,,,.X /

### Total profit or loss

Subtract **Total expenses Q** from **Total income S** **T** \$ ,,,.X /

**7 Reconciliation to taxable income or loss**

Total profit or loss amount shown at **T** item 6  \$    ,    ,    ,    .~~X~~ /

Did you have a CGT event during the year? **G** Yes  No  Answer **Yes** at **G** if the company had an amount of a capital gain from a trust.

Have you applied an exemption or rollover? **M** Yes  No  /  <sup>CODE</sup>

**!** Do you need to complete a *Capital gains tax (CGT) schedule 2013*?

- Add:**
- Net capital gain **A** \$   ,    ,    ,    .~~X~~
  - Non-deductible exempt income expenditure **U** \$   ,    ,    ,    .~~X~~
  - Franking credits **J** \$   ,    ,    ,    .~~X~~
  - Australian franking credits from a New Zealand company **C** \$   ,    ,    ,    .~~X~~
  - TOFA income from financial arrangements not included in item 6 **E** \$   ,    ,    ,    .~~X~~
  - Other assessable income **B** \$   ,    ,    ,    .~~X~~
  - Non-deductible expenses **W** \$   ,    ,    ,    .~~X~~
  - Accounting expenditure in item 6 subject to R&D tax incentive **D** \$   ,    ,    ,    .~~X~~

**Subtotal**  \$    ,    ,    ,    .~~X~~ /

- Less:**
- Section 46FA deductions for flow-on dividends **C** \$   ,    ,    ,    .~~X~~
  - Deduction for decline in value of depreciating assets **F** \$   ,    ,    ,    .~~X~~
  - Forestry managed investment scheme deduction **U** \$   ,    ,    ,    .~~X~~
  - Immediate deduction for capital expenditure **E** \$   ,    ,    ,    .~~X~~
  - Deduction for project pool **H** \$   ,    ,    ,    .~~X~~
  - Capital works deductions **I** \$   ,    ,    ,    .~~X~~
  - Section 40-880 deduction **Z** \$   ,    ,    ,    .~~X~~
  - Landcare operations and deduction for decline in value of water facility **N** \$   ,    ,    ,    .~~X~~
  - Deduction for environmental protection expenses **O** \$   ,    ,    ,    .~~X~~
  - Offshore banking unit adjustment **P** \$   ,    ,    ,    .~~X~~

Complete and attach an *International dealings schedule 2013*.

Do you need to complete the *International dealings schedule 2013*?



Less: – continued

Exempt income **V** \$ , , ,  ·

Other income not included in assessable income **Q** \$ , , ,  ·

TOFA deductions from financial arrangements not included in item 6 **W** \$ , , ,  ·

Do you need to complete a Losses schedule 2013?

Other deductible expenses **X** \$ , , ,  ·

Tax losses deducted **R** \$ , , ,  ·

Tax losses transferred in (from or to a foreign bank branch or a PE of a foreign financial entity) **S** \$ , , ,  ·

Subtraction items subtotal **■** \$ , , ,  ·  /

Taxable income or loss **T** \$ , , ,  ·  /

8 Financial and other information

Functional currency translation rate **N**  ·

Functional currency chosen **O**

Opening stock **A** \$ , , ,  ·

Purchases and other costs **S** \$ , , ,  ·

Closing stock **B** \$ , , ,  ·  /  CODE

Trading stock election **■** Yes  No

Trade debtors **C** \$ , , ,  ·

All current assets **D** \$ , , ,  ·

Total assets **E** \$ , , ,  ·

Trade creditors **F** \$ , , ,  ·

All current liabilities **G** \$ , , ,  ·

Total liabilities **H** \$ , , ,  ·

Total debt **J** \$ , , ,  ·

Commercial debt forgiveness **K** \$ , , ,  ·

Franked dividends paid **J** \$ , , ,  ·

Unfranked dividends paid **K** \$ , , ,  ·

Franking account balance **M** \$ , , ,  ·



**10 Small business entity simplified depreciation**

Deduction for certain assets (costing less than \$6,500) **A** \$ , , , . ~~XX~~  
 Deduction for general small business pool **B** \$ , , , . ~~XX~~

**11 Consolidation deductions relating to rights to future income, consumable stores and work in progress**

Pre rules deductions **D** \$ , , , . ~~XX~~  
 Interim rules deductions **E** \$ , , , . ~~XX~~  
 Prospective rules deductions **F** \$ , , , . ~~XX~~

**12 National rental affordability scheme**

National rental affordability scheme tax offset entitlement **J** \$ , , , .

**13 Losses information**

Complete and attach a *Consolidated groups losses schedule 2013* or a *Losses schedule 2013*, as applicable, if the sum of **U** and **V** is greater than \$100,000. Refer to the applicable schedule instructions for full details of who must complete the schedule.

Tax losses carried forward to later income years **U** \$ , , , . ~~XX~~  
 Net capital losses carried forward to later income years **V** \$ , , , . ~~XX~~

**Loss carry-back**

Amount of tax loss for current year chosen to be carried back to middle year (2011–12) **W** \$ , , , . ~~XX~~

Net exempt income for the middle year (2011–12) **X** \$ , , , . ~~XX~~

Income tax liability for middle year (2011–12) **Y** \$ , , , .

Include this amount in the calculation statement at Label **E** – *Refundable tax offsets*

Loss carry-back tax offset **Z** \$ , , , .

**14 Personal services income**

Does your income include an individual's personal services income? **N** Yes  No

Total amount of PSI included at item 6 income labels **A** \$ , , , . ~~XX~~

Total amount of deductions against PSI included at item 6 expense labels **B** \$ , , , . ~~XX~~

Did you satisfy the results test in respect of any individual? **C** Yes  No

Do you hold a personal services business (PSB) determination in respect of any individual? **D** Yes  No

For any individual for whom you did not satisfy the results test or hold a PSB determination, and each source of their PSI income yielded less than 80% of their total PSI, indicate if you satisfied any of the following personal services business tests – print X in the appropriate box(es).

Unrelated clients test **E1**  Employment test **E2**  Business premises test **E3**

**15 Licensed clubs only**

Percentage of non-member income **A**  %

**16 Life insurance companies and friendly societies only**

Complying superannuation/FHSA class **B** \$ , , , . ~~XX~~

Net capital gain – complying superannuation/FHSA class **C** \$ , , , . ~~XX~~

Net capital gain – ordinary class **D** \$ , , , . ~~XX~~

Assessable contributions **E** \$ , , , . ~~XX~~

Fees and charges **F** \$ , , , . ~~XX~~



**17 First home saver account (FHSA) providers only** Amounts credited to FHSAs **L** \$ , , , . ~~XX~~  
 Fees and charges applied to FHSAs **M** \$ , , , . ~~XX~~  
 Net amounts credited to FHSAs **N** \$ , , , . ~~XX~~

**18 Pooled development funds** Small and medium sized enterprises income **G** \$ , , , . ~~XX~~  
 Unregulated investment income **H** \$ , , , . ~~XX~~

**19 Retirement savings accounts (RSAs) providers only** No-TFN contributions income **U** \$ , , , . ~~XX~~  
 Income tax payable on no-TFN contributions income **X** \$ , , , .   
 Net taxable income from RSAs **V** \$ , , , . ~~XX~~

**20 Foreign income tax offset** Foreign income tax offset **J** \$ , , , .

**21 Research and development tax incentive**

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

Include total amounts from labels **A** and **B** in calculation statement at label **D** – *Non-refundable carry forward tax offsets*

Non-refundable R&D tax offset **A** \$ , , , .   
 Non-refundable R&D tax offset carried forward from previous year **B** \$ , , , .   
 Non-refundable R&D tax offset to be utilised in current year **C** \$ , , , .   
 Non-refundable R&D tax offset carried forward to next year **D** \$ , , , .   
 (A plus B less C)

**Refundable R&D tax offset**

Include amount in calculation statement at label **E** – *Refundable tax offsets*

Refundable R&D tax offset **U** \$ , , , .

If you have completed labels **A** or **U** a *Research and development tax incentive schedule 2013* is required to be completed and lodged with your Company tax return.

**Feedstock adjustment**

Feedstock adjustment – additional assessable income **W** \$ , , , .   
 (include this amount at item 7B – Other assessable income)

**22 Internet trading** Did you sell any goods or services using the internet? **Q** Yes  No

**23 Reportable tax position** Are you required to lodge a reportable tax position schedule? **B** Yes  No

If you answered **Yes** at **B** complete and attach a *Reportable tax position schedule 2013*.



## Overseas transactions or interests/thin capitalisation

– the following questions must be answered.

If you answer **Yes** at item **25**, **26** or **27** complete and attach an *International dealings schedule 2013*.

### International related party dealings/transfer pricing

**24** 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** Yes  No

**25** 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 \$2 million? **Y** Yes  No

### 26 Overseas interests

Did you have overseas branch operations or a direct or indirect interest in a foreign trust, foreign company, controlled foreign entity or transferor trust?

**Z** Yes  No

### 27 Thin capitalisation

Did the thin capitalisation provisions apply?

**O** Yes  No

### 28 Transactions with specified countries

Did you directly or indirectly send to, or receive from, one of the countries specified in the instructions, any funds or property OR

Do you have the ability or expectation to control, whether directly or indirectly, the disposition of any funds, property, assets or investments located in, or located elsewhere but controlled or managed from one of those countries?

**I** Yes  No



# Calculation statement

Please refer to the *Company tax return instructions 2013* on how to complete the calculation statement.

Taxable income **A** \$ , , , . ~~00~~

Tax on taxable income **T1** \$ , , , .

R&D recoupment tax **M** \$ , , , .

Gross tax **B** \$ , , , .   
(**T1** plus **M**)

Non-refundable non-carry forward tax offsets **C** \$ , , , .

Subtotal 1 **T2** \$ , , , .   
(**B** less **C** – cannot be less than zero)

Non-refundable carry forward tax offsets **D** \$ , , , .

Subtotal 2 **T3** \$ , , , .   
(**T2** less **D** – cannot be less than zero)

Refundable tax offsets **E** \$ , , , .

Subtotal 3 **T4** \$ , , , .   
(**T3** less **E** – cannot be less than zero)

Franking deficit tax offset **F** \$ , , , .

**TAX PAYABLE T5** \$ , , , .   
(**T4** less **F** – cannot be less than zero)

**H1** \$ , , .   
Credit for interest on early payments – amount of interest

**H2** \$ , , . ~~00~~  
Credit for tax withheld – foreign resident withholding

**H3** \$ , , . ~~00~~  
Credit for tax withheld where ABN is not quoted

**H4** \$ , , .   
Tax withheld from interest or investments

**H5** \$ , , .   
Credit for TFN amounts withheld from payments from closely held trusts

**H7** \$ , , .   
Other credits

Section 102AAM interest charge **G** \$ , , , .

Eligible credits **H** \$ , , , .   
(Add **H1**, **H2**, **H3**, **H4**, **H5** and **H7**)

Remainder of refundable tax offsets **I** \$ , , , .   
(unused amount from label **E**)

PAYG instalments raised **K** \$ , , , .

**AMOUNT DUE OR REFUNDABLE S** \$ , , , .   
A positive amount at **S** is what you owe, while a negative amount is refundable to you.  
(**T5** plus **G** less **H** less **I** less **K**)

# Declarations

## Tax agent's declaration:

I,   
declare that this tax return has been prepared in accordance with information provided 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 this tax return.

Agent's signature

Client's reference

Date   /   /

Contact name

Agent's phone number (include area code)

Agent's reference number

## PUBLIC OFFICER'S DECLARATION

### Important

Before making this declaration check to ensure that all income has been disclosed and the tax return, all attached schedules and any additional documents are 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 in tax returns.

**This declaration must be signed by the public officer.**

The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this tax return to maintain the integrity of the register. For further information refer to the instructions.

### DECLARATION:

I declare that the information on this tax return, all attached schedules and any additional documents is true and correct.

Public officer's signature

Date   /   /

Public officer's name

Daytime contact number (include area code)

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