

Business address of main business

Business address grid (18x2)
Suburb/town, State/territory, Postcode
Country if not Australia

Final tax return No Yes

Electronic funds transfer (EFT)

We need your financial institution details to pay any refund owing to you, even if you have provided them to us before. Write the BSB number, account number and account name below.

BSB number (must be six digits) Account number Account name

1 Ultimate holding company name and ABN or country code

Ultimate holding company name grid
ABN OR Country code

Immediate holding company name and ABN

Immediate holding company name grid
ABN

2 Description of main business activity

Industry code B Percentage of foreign shareholding A %

3 Status of company – print X in all applicable boxes.

Your selections at this question may determine how the tax law applies to you. See 3 Status of company in the instructions for more information about company status.

Resident C1 Non-resident no permanent estab. C2 Non-resident with permanent estab. C3
Cooperative D1 Non-profit D3 Strata title D4 Pooled development fund D5
Limited partnership D6 Corporate unit trust D7 Public trading trust D8 Private D9
Public D10
Multiple business E1 Ceased business E2 Commenced business E3
Small business entity F1 Base rate entity F2
Significant global entity G1 Country by country reporting entity G2
Consolidated head company Z1 Consolidated subsidiary member Z2

4 Interposed entity election status

If the company has an existing election, write the earliest income year specified.

If the company is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2022* for each election.

L

If revoking an interposed entity election, print **R** and complete and attach the *Interposed entity election or revocation 2022*.

5 Country by country reporting entity

If, at question 3 label **G2**, you indicated that you are a Country by country reporting entity.

Have you lodged a general purpose financial statement with ASIC in relation to this income year (before the due date for lodgment of the statement with ASIC)?

A Yes No

Will you be lodging a general purpose financial statement with ASIC in relation to this income year (before the due date for lodgment of the statement with ASIC)?

B Yes No

Information statement – To be completed by all companies

6 Calculation of total profit or loss

Income

Gross payments subject to foreign resident withholding (excluding capital gains) **B** \$, , , ~~·~~

Gross payments where ABN not quoted **A** \$, , , ~~·~~

Other sales of goods and services **C** \$, , , ~~·~~

Gross distribution from partnerships **D** \$, , , ~~·~~ / CODE

Gross distribution from trusts **E** \$, , , ~~·~~ / CODE

Forestry managed investment scheme income **X** \$, , , ~~·~~

Gross interest **F** \$, , , ~~·~~

Gross rent and other leasing and hiring income **G** \$, , , ~~·~~

Total dividends **H** \$, , , ~~·~~

Fringe benefit employee contributions **I** \$, , , ~~·~~

Assessable government industry payments **Q** \$, , , ~~·~~ / CODE

Unrealised gains on revaluation of assets to fair value **J** \$, , , ~~·~~

Other gross income **R** \$, , , ~~·~~ /

Total income S \$, , , , ~~·~~ /



6 Calculation of total profit or loss – continued

Expenses

Foreign resident withholding expenses (excluding capital gains) **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

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

Complete and attach an *International dealings schedule* 2022.

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 / ^{CODE}

! Do you need to complete a *Capital gains tax (CGT) schedule 2022*?

- 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, fencing asset and fodder storage asset **N** \$, , , .~~X~~
 - Deduction for environmental protection expenses **O** \$, , , .~~X~~
 - Offshore banking unit adjustment **P** \$, , , .~~X~~

Complete and attach an *International dealings schedule 2022*.

Do you need to complete the *International dealings schedule 2022*?



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 2022*?

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/net income or loss** **T** \$,,,· /
(an amount must be included even if it is zero)

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** \$,,,·

Opening franking account balance **P** \$,,,·

Closing franking account balance **M** \$,,,·

Select your aggregated turnover range **X** (select range A to P)

Aggregated turnover **Y** \$,,,·

9 Capital allowances – continued

For entities connected with mining operations, exploration or prospecting

Total mining capital expenditure and/or transport capital that you allocated to a project pool and for which you can claim a deduction this income year **J** \$, , , ~~·~~

Total deduction for decline in value of intangible depreciating assets used in exploration or prospecting **K** \$, , , ~~·~~

Total deduction for decline in value of other depreciating assets used in exploration or prospecting **L** \$, , , ~~·~~

10 Small business entity simplified depreciation

Deduction for certain assets **A** \$, , , ~~·~~

Deduction for general small business pool **B** \$, , , ~~·~~

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

Prospective rules deductions **F** \$, , , ~~·~~

12 National rental affordability scheme

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

13 Losses information

Complete and attach a *Consolidated groups losses schedule 2022* or a *Losses schedule 2022*, 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** \$, , , ~~·~~

Net capital losses carried forward to later income years **V** \$, , , ~~·~~

Tax loss 2019–20 carried back to 2018–19 **A** \$, , , ~~·~~

Tax loss 2020–21 carried back to 2018–19 **B** \$, , , ~~·~~

Tax loss 2020–21 carried back to 2019–20 **C** \$, , , ~~·~~

Tax loss 2021–22 carried back to 2018–19 **D** \$, , , ~~·~~

Tax loss 2021–22 carried back to 2019–20 **E** \$, , , ~~·~~

Tax loss 2021–22 carried back to 2020–21 **F** \$, , , ~~·~~

Tax Rate 2019–20 **G** ~~·~~ %

Tax Rate 2020–21 **H** ~~·~~ %

Net exempt income 2018–19 **I** \$, , , ~~·~~

Net exempt income 2019–20 **J** \$, , , ~~·~~

Net exempt income 2020–21 **K** \$, , , ~~·~~

Income tax liability 2018–19 **L** \$, , , ~~·~~

Income tax liability 2019–20 **M** \$, , , ~~·~~

Income tax liability 2020–21 **N** \$, , , ~~·~~

13 Losses information – continued

Select your aggregated turnover range for 2019–20 **O** (select range **A** to **P**)

Aggregated turnover for 2019–20 **P** \$, , , .~~X~~

Select your aggregated turnover range for 2020–21 **Q** (select range **A** to **P**)

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

Aggregated turnover for 2020–21 **R** \$, , , .~~X~~

Loss carry back tax offset **S** \$, , , .~~X~~

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** \$, , , .~~X~~

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

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 class **B** \$, , , .~~X~~

Net capital gain – complying superannuation class **C** \$, , , .~~X~~

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

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

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

18 Pooled development funds

Small and medium sized enterprises income **G** \$, , , .~~X~~

Unregulated investment income **H** \$, , , .~~X~~

19 Retirement savings accounts (RSAs) providers only

No-TFN contributions income **U** \$, , , .~~X~~
(an amount must be included even if it is zero)

Income tax payable on no-TFN contributions income **X** \$, , , .
(an amount must be included even if it is zero)

Net taxable income from RSAs **V** \$, , , .~~X~~

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 2022* is required to be completed and lodged with your Company tax return.

Adjustments

Clawback amounts – additional assessable income **W** \$, , , -
(include this amount at item **7B** – Other assessable income)

Balancing adjustments – catch up deduction **X** \$, , , -
(include this amount at item **7X** – Other deductible expenses)

22 Early stage venture capital limited partnership tax offset

Current year tax offset **L** \$, , -

Tax offset carried forward from a previous year **P** \$, , -

(include these amounts in the calculation statement at label **D** – Non-refundable carry forward tax offsets)

23 Early stage investor tax offset

Current year tax offset **M** \$, , -

Tax offset carried forward from a previous year **R** \$, , -

(include these amounts in the calculation statement at label **D** – Non-refundable carry forward tax offsets)

25 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 2022*.

Overseas transactions or interests/thin capitalisation

– the following questions must be answered.

If you answer **Yes** at item **27**, **28** or **29** complete and attach an *International dealings schedule 2022*.

International related party dealings/transfer pricing

26 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

27 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

28 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

29 Thin capitalisation

Did the thin capitalisation provisions affect you? **O** Yes No

30 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

***Important:** Item 7 label **T** and labels **A**, **T1**, **T5** and **I** of the calculation statement are mandatory. If you leave these labels blank, you will have specified a zero amount.

Please refer to the *Company tax return instructions 2022* on how to complete the calculation statement.

*Taxable or net income **A** \$, , , . ~~00~~
(an amount must be included even if it is zero)

*Tax on taxable or net income **T1** \$, , , .
(an amount must be included even if it is zero)

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** \$, , , .

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

Credit for tax withheld – foreign resident withholding (excluding capital gains)
H2 \$, , . ~~00~~

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

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

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

Other credits
H7 \$, , .

Credit for foreign resident capital gains withholding amounts
H8 \$, , .

*TAX PAYABLE **T5** \$, , , .
(T4 less F – cannot be less than zero, an amount must be included even if it is zero)

Section 102AAM interest charge

G \$, , , .

Eligible credits

H \$, , , .
(Add H1, H2, H3, H4, H5, H7 and H8)

*Tax offset refunds **I** \$, , , .
*(Remainder of refundable tax offsets)
 (unused amount from label E – an amount must be included even if it is zero)*

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

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

