



**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**

Company name grid
ABN OR Country code

**Immediate holding company name and ABN**

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



## 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

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

**Total profit or loss**

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

Complete and attach an *International dealings schedule 2023*.

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

**7 Reconciliation to taxable income or loss**

Total profit or loss amount shown at **T** item 6 **\$**    ,    ,    ,    .~~00~~ /

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 2023*?

- Add:**
- Net capital gain **A** \$    ,    ,    ,    .~~00~~
  - Non-deductible exempt income expenditure **U** \$    ,    ,    ,    .~~00~~
  - Franking credits **J** \$    ,    ,    ,    .~~00~~
  - Australian franking credits from a New Zealand company **C** \$    ,    ,    ,    .~~00~~
  - TOFA income from financial arrangements not included in item 6 **E** \$    ,    ,    ,    .~~00~~
  - Other assessable income **B** \$    ,    ,    ,    .~~00~~
  - Non-deductible expenses **W** \$    ,    ,    ,    .~~00~~
  - Accounting expenditure in item 6 subject to R&D tax incentive **D** \$    ,    ,    ,    .~~00~~

**Subtotal** **\$**    ,    ,    ,    .~~00~~ /

- Less:**
- Section 46FA deductions for flow-on dividends **C** \$    ,    ,    ,    .~~00~~
  - Deduction for decline in value of depreciating assets **F** \$    ,    ,    ,    .~~00~~
  - Forestry managed investment scheme deduction **U** \$    ,    ,    ,    .~~00~~
  - Immediate deduction for capital expenditure **E** \$    ,    ,    ,    .~~00~~
  - Deduction for project pool **H** \$    ,    ,    ,    .~~00~~
  - Capital works deductions **I** \$    ,    ,    ,    .~~00~~
  - Section 40-880 deduction **Z** \$    ,    ,    ,    .~~00~~
  - Landcare operations and deduction for decline in value of water facility, fencing asset and fodder storage asset **N** \$    ,    ,    ,    .~~00~~
  - Deduction for environmental protection expenses **O** \$    ,    ,    ,    .~~00~~
  - Offshore banking unit adjustment **P** \$    ,    ,    ,    .~~00~~
  - Exempt income **V** \$    ,    ,    ,    .~~00~~

Complete and attach an *International dealings schedule 2023*.

Do you need to complete the *International dealings schedule 2023*?

Do you need to complete a *Losses schedule 2023*?



Less: – continued

Tax losses deducted **R** \$ , , ,  ·~~X~~

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

**Subtraction items subtotal** **R** \$ , , ,  ·~~X~~ /

**\*Taxable/net income or loss** **T** \$ , , ,  ·~~X~~ /   
*(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** \$ , , ,  ·~~X~~

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

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

Trading stock election **R** Yes  No

Trade debtors **C** \$ , , ,  ·~~X~~

All current assets **D** \$ , , , ,  ·~~X~~

Total assets **E** \$ , , , ,  ·~~X~~

Trade creditors **F** \$ , , ,  ·~~X~~

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

Total liabilities **H** \$ , , , ,  ·~~X~~

Total debt **J** \$ , , , ,  ·~~X~~

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

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

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

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

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

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

Aggregated turnover **Y** \$ , , ,  ·~~X~~

Excess franking offsets **H** \$ , , ,  ·~~X~~

Loans to shareholders and their associates **N** \$ , , ,  ·~~X~~ /  CODE

Total salary and wage expenses **D** \$ , , ,  ·~~X~~ /  CODE

Payments to associated persons **Q** \$ , , ,  ·~~X~~

**8 Financial and other information – continued**

Gross foreign income **G** \$ , , , -~~00~~

Net foreign income **R** \$ , , , -~~00~~ /

**Attributed foreign income**

Listed country **B** \$ , , , -~~00~~

Unlisted country **U** \$ , , , -~~00~~

Transferor trust **V** \$ , , , -~~00~~

Total TOFA gains **T** \$ , , , -~~00~~

Total TOFA losses **U** \$ , , , -~~00~~

TOFA gains from unrealised movements in the value of financial arrangements **S** \$ , , , -~~00~~

Do you need to complete a Losses schedule 2023?

**9 Capital allowances**

**Depreciating assets first deducted in this income year**

Intangible depreciating assets first deducted **A** \$ , , , -~~00~~

Other depreciating assets first deducted **B** \$ , , , -~~00~~

Have you self-assessed the effective life of any of these assets? **C** Yes  No

Are you making a choice to opt out of temporary full expensing for some or all of your eligible assets? **P**  (A – Some eligible assets; B – All eligible assets)

Number of assets you are opting out for **Q**

Value of assets you are opting out for **R** \$ , , , -~~00~~

Temporary full expensing deductions **S** \$ , , , -~~00~~

Number of assets you are claiming for **T**

Are you using the alternative income test? **U** Yes  No

If you complete **S** and **T** and answer **No** at **U**, you must also complete item **8X** Select your aggregated turnover range.

**For all depreciating assets**

Did you recalculate the effective life for any of your assets this income year? **D** Yes  No

Total adjustable values at end of income year **E** \$ , , , -~~00~~

Assessable balancing adjustments on the disposal of intangible depreciating assets **F** \$ , , , -~~00~~

Deductible balancing adjustments on the disposal of intangible depreciating assets **G** \$ , , , -~~00~~

Termination value of intangible depreciating assets **H** \$ , , , -~~00~~

Termination value of other depreciating assets **I** \$ , , , -~~00~~

Subsequent year accelerated depreciation deductions for assets using Backing business investment **N** \$ , , , -~~00~~

**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** \$ , , , -~~00~~

Total deduction for decline in value of intangible depreciating assets used in exploration or prospecting **K** \$ , , , -~~00~~

Total deduction for decline in value of other depreciating assets used in exploration or prospecting **L** \$ , , , -~~00~~

**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 2023* or a *Losses schedule 2023*, 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 loss 2022–23 carried back to 2018–19 **T** \$ , , ,  ~~·~~  ~~·~~

Tax loss 2022–23 carried back to 2019–20 **W** \$ , , ,  ~~·~~  ~~·~~

Tax loss 2022–23 carried back to 2020–21 **X** \$ , , ,  ~~·~~  ~~·~~

Tax loss 2022–23 carried back to 2021–22 **Y** \$ , , ,  ~~·~~  ~~·~~

Tax Rate 2019–20 **G**   ~~·~~  %

Tax Rate 2020–21 **H**   ~~·~~  %

Tax Rate 2021–22 **Z**   ~~·~~  %

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

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

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

Net exempt income 2021–22 **A** \$ , , ,  ~~·~~  ~~·~~

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

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

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

Income tax liability 2021–22 **B** \$ , , ,  ~~·~~  ~~·~~





## 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 2023* 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 2023*.

## 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 2023*.

### 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 **I** Yes  No

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?

# 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 2023* 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)*

Gross tax **B** \$ , , , .

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, an amount must be included even if it is zero)*

## Section 102AAM interest charge

**G** \$ , , , .

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** \$ , , , .

## Eligible credits

**H** \$ , , , .   
*(Add 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 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  Day /  Month /  Year

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 leave labels blank, you will have specified a zero amount or the label was not applicable to you. 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.**

### Privacy

Taxation law authorises the ATO to collect information including personal information about the person authorised to sign the declaration. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

### 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  Day /  Month /  Year

Public officer's name

Daytime contact number (include area code)

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