



Australian Government  
Australian Taxation Office

# Research and development tax incentive schedule

^XXX

# 2013

**!** Companies are to complete and attach this schedule to their 2013 tax return.

Print  in the appropriate box.

Original

or Amended schedule

^JJR

### Company name

Grid for entering company name (2 rows of 20 boxes each)

Tax file number (TFN)

Grid for entering Tax File Number (9 boxes)

AusIndustry –  
Innovation Australia number

^JJT Grid for entering AusIndustry number (6 boxes)

Australian business number (ABN)

Grid for entering Australian Business Number (11 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 2013*.

**D** ^JJU , , .

### 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.

	Australian owned R&D	Foreign owned R&D
1 R&D expenditure – Research service provider (RSP)	<b>A</b> ^JJV , , .	<b>B</b> ^JJW , , .
2 R&D expenditure – Contract expenditure (not RSP)	<b>C</b> ^JJX , , .	<b>D</b> ^JJY , , .
3 R&D expenditure – Salary expenditure	<b>E</b> ^JJZ , , .	<b>F</b> ^JKA , , .
4 R&D expenditure – Other	<b>G</b> ^JKB , , .	<b>H</b> ^JKC , , .
5 R&D expenditure – Feedstock input expenditure	<b>I</b> ^JKD , , .	<b>J</b> ^JKE , , .
6 R&D expenditure – Paid to associates in the current year	<b>K</b> ^JKF , , .	<b>L</b> ^JKG , , .
7 R&D assets – Decline in value	<b>M</b> ^JKH , , .	<b>N</b> ^JKI , , .
8 R&D assets – Balancing adjustment losses	<b>O</b> ^JKJ , , .	<b>P</b> ^JKK , , .
9 Cooperative Research Centre (CRC) contributions	<b>Q</b> ^JKL , , .	<b>R</b> ^JKM , , .
10 Total of allocated notional deductions	<b>X</b> , , .	<b>Y</b> , , .
11 Total notional R&D deductions (X plus Y)	<b>Z</b> ^JYD , , .	





