

Information statement – To be completed by all companies

6 Calculation of total profit or loss

Income

Gross payments subject to foreign resident withholding	B	\$	^IFX	<input type="text"/> , <input type="text"/> , <input type="text"/>	.X	
Gross payments where ABN not quoted	A	\$	^GGN	<input type="text"/> , <input type="text"/> , <input type="text"/>	.X	
Other sales of goods and services	C	\$	^BMD	<input type="text"/> , <input type="text"/> , <input type="text"/>	.X	
Gross distribution from partnerships	D	\$	^BME	<input type="text"/> , <input type="text"/> , <input type="text"/>	.X	/ <input type="text"/> <small>CODE</small>
Gross distribution from trusts	E	\$	^BMF	<input type="text"/> , <input type="text"/> , <input type="text"/>	.X	/ ^BMG
Forestry managed investment scheme income	X	\$	^IRR	<input type="text"/> , <input type="text"/> , <input type="text"/>	.X	
Gross interest	F	\$	^AFZ	<input type="text"/> , <input type="text"/> , <input type="text"/>	.X	
Gross rent and other leasing and hiring income	G	\$	^AIR	<input type="text"/> , <input type="text"/> , <input type="text"/>	.X	
Total dividends	H	\$	^AID	<input type="text"/> , <input type="text"/> , <input type="text"/>	.X	
Fringe benefit employee contributions	I	\$	^DFL	<input type="text"/> , <input type="text"/> , <input type="text"/>	.X	
Assessable government industry payments	Q	\$	^BLG	<input type="text"/> , <input type="text"/> , <input type="text"/>	.X	/ ^BLH <small>CODE</small>
Unrealised gains on revaluation of assets to fair value	J	\$	^IML	<input type="text"/> , <input type="text"/> , <input type="text"/>	.X	
Income from financial arrangements (TOFA)	K	\$	^JFD	<input type="text"/> , <input type="text"/> , <input type="text"/>	.X	
Other gross income	R	\$	^AIO	<input type="text"/> , <input type="text"/> , <input type="text"/>	.X	/ <input type="text"/>
Total income S \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X / <input type="text"/>						



6 Calculation of total profit or loss – continued

Expenses

Foreign resident withholding expenses	B	\$	^IFY	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	·	<input type="text"/>	×		
Cost of sales	A	\$	^AVK	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	·	<input type="text"/>	×	/	<input type="text"/>
Contractor, sub-contractor and commission expenses	C	\$	^BLA	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	·	<input type="text"/>	×		
Superannuation expenses	D	\$	^ADL	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	·	<input type="text"/>	×		
Bad debts	E	\$	^ADN	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	·	<input type="text"/>	×		
Lease expenses within Australia	F	\$	^BAM	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	·	<input type="text"/>	×		
Lease expenses overseas	I	\$	^BAN	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	·	<input type="text"/>	×		
Rent expenses	H	\$	^ADT	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	·	<input type="text"/>	×		
Interest expenses within Australia	V	\$	^AGL	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	·	<input type="text"/>	×		
Interest expenses overseas	J	\$	^ACO	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	·	<input type="text"/>	×		
Royalty expenses overseas	U	\$	^ARX	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	·	<input type="text"/>	×		
Royalty expenses within Australia	W	\$	^ARW	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	·	<input type="text"/>	×		
Depreciation expenses	X	\$	^AVU	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	·	<input type="text"/>	×		
Motor vehicle expenses	Y	\$	^AVT	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	·	<input type="text"/>	×		
Repairs and maintenance	Z	\$	^AVS	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	·	<input type="text"/>	×		
Unrealised losses on revaluation of assets to fair value	G	\$	^IMM	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	·	<input type="text"/>	×		
Expenses from financial arrangements (TOFA)	L	\$	^JFF	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	·	<input type="text"/>	×		
All other expenses	S	\$	^AML	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	·	<input type="text"/>	×		

Total expenses Q \$,,,· /

Total profit or loss

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

Complete and attach an *International dealings schedule 2013*.

BC-34

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

Company ABN

7 Reconciliation to taxable income or loss

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

BC-21

Did you have a CGT event during the year? **G** Yes **^FZS**

Answer **Yes** at **G** if the company had an amount of a capital gain from a trust.

BC-34

Have you applied an exemption or rollover? **M** Yes **^JZE**

CODE

^KAF

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

Add:

Net capital gain **A** \$ **^AWG** , , .~~X~~

Non-deductible exempt income expenditure **U** \$ **^CZA** , , .~~X~~

Franking credits **J** \$ **^HEJ** , , .~~X~~

Australian franking credits from a New Zealand company **C** \$ **^IFW** , , .~~X~~

TOFA income from financial arrangements not included in item 6 **E** \$ **^JFG** , , .~~X~~

Other assessable income **B** \$ **^FGE** , , .~~X~~

Non-deductible expenses **W** \$ **^FGF** , , .~~X~~

Accounting expenditure in item 6 subject to R&D tax incentive **D** \$ **^GSX** , , .~~X~~

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

Less:

Complete and attach an *International dealings schedule 2013*.

Section 46FA deductions for flow-on dividends **C** \$ **^GGO** , , .~~X~~

Deduction for decline in value of depreciating assets **F** \$ **^ARI** , , .~~X~~

Forestry managed investment scheme deduction **U** \$ **^IRN** , , .~~X~~

BC-01

Immediate deduction for capital expenditure **E** \$ **^BMV** , , .~~X~~

Deduction for project pool **H** \$ **^BMX** , , .~~X~~

Capital works deductions **I** \$ **^GCG** , , .~~X~~

Section 40-880 deduction **Z** \$ **^GTB** , , .~~X~~

Landcare operations and deduction for decline in value of water facility **N** \$ **^BXX** , , .~~X~~

Deduction for environmental protection expenses **O** \$ **^GUF** , , .~~X~~

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

Offshore banking unit adjustment **P** \$ **^BMQ** , , .~~X~~



Less: – continued

Exempt income **V** \$, , .

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

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

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** \$, , .

Do you need to complete a Losses schedule 2013?

Subtraction items subtotal **V** \$, , , . /

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** \$, , . /

Trading stock election Yes

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** \$, , .

BC-34

17 First home saver account (FHSA) providers only Amounts credited to FHSAs **L** \$, , .

Fees and charges applied to FHSAs **M** \$, , .

Net amounts credited to FHSAs **N** \$, , .

18 Pooled development funds Small and medium sized enterprises income **G** \$, , .

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

19 Retirement savings accounts (RSAs) providers only No-TFN contributions income **U** \$, , .

BC-34 Income tax payable on no-TFN contributions income **X** \$, , .

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

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

21 Research and development tax incentive

Non-refundable R&D tax offset **BC-11**

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

23 Reportable tax position Are you required to lodge a reportable tax position schedule? **B** Yes

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 **^GTJ**

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 **^GTK**

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 **^GTL**

27 Thin capitalisation

Did the thin capitalisation provisions apply? **O** Yes **^GTM**

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 **I** Yes **^IGA**

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

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** \$ **^JID** , , .

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

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

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

Subtotal 1 **T2** \$ **^JIF** , , .
(cannot be less than zero)

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

Subtotal 2 **T3** \$ **^JIH** , , .
(cannot be less than zero)

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

Subtotal 3 **T4** \$ **^JIJ** , , .
(cannot be less than zero)

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

TAX PAYABLE T5 \$ **^BNB** , , .
(cannot be less than zero)

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

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

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

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

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

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

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

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

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

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

AMOUNT DUE OR REFUNDABLE S \$ **^APQ** , , .
(T5 plus G less H less I less K)

