

Company ABN

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"/>	.	<input type="text"/>	· X
Gross payments where ABN not quoted	A \$	^GGN	<input type="text"/>	,	<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"/>	.	<input type="text"/>	· X
Gross distribution from partnerships	D \$	^BME	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	· X / <input type="text"/>
Gross distribution from trusts	E \$	^BMF	<input type="text"/>	,	<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"/>	.	<input type="text"/>	· X
Gross interest	F \$	^AFZ	<input type="text"/>	,	<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"/>	.	<input type="text"/>	· X
Total dividends	H \$	^AID	<input type="text"/>	,	<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"/>	.	<input type="text"/>	· X
Assessable government industry payments	Q \$	^BLG	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	· X / ^BLH
Unrealised gains on revaluation of assets to fair value	J \$	^IML	<input type="text"/>	,	<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"/>	.	<input type="text"/>	· X
Other gross income	R \$	^AIO	<input type="text"/>	,	<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"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <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"/>	· ∞
Cost of sales	A	\$	^AVK	<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"/>	· ∞
Superannuation expenses	D	\$	^ADL	<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"/>	· ∞
Lease expenses within Australia	F	\$	^BAM	<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"/>	· ∞
Rent expenses	H	\$	^ADT	<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"/>	· ∞
Interest expenses overseas	J	\$	^ACO	<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"/>	· ∞
Royalty expenses within Australia	W	\$	^ARW	<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"/>	· ∞
Motor vehicle expenses	Y	\$	^AVT	<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"/>	· ∞
Unrealised losses on revaluation of assets to fair value	G	\$	^IMM	<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"/>	· ∞
All other expenses	S	\$	^AML	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	· ∞

Complete and attach an *International dealings schedule 2015*.

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

Total expenses Q \$, , , ·~~∞~~ /

Total profit or loss

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

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 2015? 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** \$, , . /
- 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** \$, , .

8 Financial and other information – continued

Excess franking offsets	H	\$	^HEO	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	· X		
Loans to shareholders and their associates	N	\$	^AXY	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	· X	CODE ^BAT	
Total salary and wage expenses	D	\$	^AVN	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	· X	CODE ^BWR	
Payments to associated persons	Q	\$	^AVQ	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	· X		
Gross foreign income	G	\$	^FGI	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	· X		
Net foreign income	R	\$	^ADY	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	· X	/ <input type="text"/>	
Attributed foreign income	Listed country	B	\$	^CYY	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	· X	
	Section 404 country	C	\$	^CYZ	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	· X	
	Unlisted country	U	\$	^AUY	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	· X	
	Transferor trust	V	\$	^BAQ	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	· X	
Total TOFA gains	T	\$	^JFA	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	· X		
Total TOFA losses	U	\$	^JFC	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	· X		
TOFA transitional balancing adjustment	R	\$	^JFV	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	· X	/ <input type="text"/>	
TOFA gains from unrealised movements in the value of financial arrangements	S	\$	^JFW	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	· X		

Do you need to complete a Losses schedule 2015?

9 Capital allowances

Depreciating assets first deducted in this income year

Intangible depreciating assets first deducted	A	\$	^GTO	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	· X	
Other depreciating assets first deducted	B	\$	^GSZ	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	· X	
Have you self-assessed the effective life of any of these assets?	C	Yes	^JYZ	<input type="text"/>								

For all depreciating assets

Did you recalculate the effective life for any of your assets this income year? **D** Yes **^JZA**

Total adjustable values at end of income year	E	\$	^JZB	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	· X	
Assessable balancing adjustments on the disposal of intangible depreciating assets	F	\$	^JZC	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	· X	
Deductible balancing adjustments on the disposal of intangible depreciating assets	G	\$	^JZD	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	· X	
Termination value of intangible depreciating assets	H	\$	^GTP	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	· X	
Termination value of other depreciating assets	I	\$	^GTA	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	· X	

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	\$	^JZF	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	· X	
Total deduction for decline in value of intangible depreciating assets used in exploration or prospecting	K	\$	^JZG	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	· X	
Total deduction for decline in value of other depreciating assets used in exploration or prospecting	L	\$	^JZH	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	· X	



10 Small business entity simplified depreciation **BC-24** Deduction for certain assets (costing less than \$1,000) **A \$** , , .~~00~~
 Deduction for general small business pool **B \$** , , .~~00~~

11 Consolidation deductions relating to rights to future income, consumable stores and work in progress Pre rules deductions **D \$** , , .~~00~~
 Interim rules deductions **E \$** , , .~~00~~
 Prospective rules deductions **F \$** , , .~~00~~

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

13 Losses information

Complete and attach a *Consolidated groups losses schedule 2015* or a *Losses schedule 2015*, 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 \$** , , .~~00~~

Net capital losses carried forward to later income years **V \$** , , .~~00~~

14 Personal services income Does your income include an individual's personal services income? **N** Yes No **^GAI**

Total amount of PSI included at item 6 income labels **A \$** , , .~~00~~

Total amount of deductions against PSI included at item 6 expense labels **B \$** , , .~~00~~

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

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

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** **^JYW** Employment test **E2** **^JYX** Business premises test **E3** **^JYY**

15 Licensed clubs only Percentage of non-member income **A** % **^ANM**

BC-08





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 2015*.

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 affect you?

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

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 **^IGA**

BC-071



