



Australian Government  
Australian Taxation Office

## Company tax return

# 2015

Day Month Year Day Month Year  
^ARA / / to ^ARB / /

Or specify period if part year or approved substitute period.

Notes to help you prepare this tax return are in the *Company tax return instructions 2015* (the instructions), available from the ATO.

### WHEN COMPLETING THIS RETURN

- Print clearly, using a black pen only.
- Use BLOCK LETTERS and print one character in each box.

S M I T H S T

- Place X in all applicable boxes.

06560614

## Company information

Tax file number (TFN) ^AAD

Amendment tags ^IJH - ^JHD

^IJH ^JGY ^JHD

Name of company

^AAU

^AAU ^ALQ

Australian business number (ABN) ^EBN

Previous name of company

If the company name has changed, print the previous name **exactly** as shown on the last tax return lodged and show Australian company number (ACN) or Australian registered body number (ARBN).

^APP

^APP

ACN  
or  
ARBN

^BAH

Current postal address

If the address has not changed, print it **exactly** as shown on the last tax return lodged.

^ABH

^ABH

Suburb/town

State/territory

Postcode

^AME

^AMF

^APE

Postal address on previous tax return

If the address has changed, print the previous address **exactly** as shown on the last tax return lodged.

^ABJ

^ABJ

Suburb/town

State/territory

Postcode

^AUT

^AUU

^APG

Business address of main business

^AVY

^AVY

Suburb/town

State/territory

Postcode

^AJX

^AJX

^APD

Final tax return

No

Yes

^ACG



Total income    **\$**    ,    ,    ,    .  /



## Expenses

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 ■ \$       ,      ,      ,      ·~~00~~ /   

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.

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

CODE

**^KAF**

! Do you need to complete a *Capital gains tax (CGT) schedule 2015*?

Add: Net capital gain A \$ ^AWG , , , .

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

Franking credits J \$ ^HEJ . . . . . -X

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

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

Other assessable income    B \$ ^FGE [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] . [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

**Non-deductible expenses** w \$ **^FGF**

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

**Subtotal** \$    ,    ,    ,    .  /

**Less:**

Complete  
and attach  
an *International  
dealings schedule*  
2015.

- Section 46FA deductions for flow-on dividends

C \$ **GGO** [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . ~~X~~

## Deduction for decline in value of depreciating assets

F\$ <sup>A</sup>ARI , , , .~~X~~

## Forestry managed investment scheme deduction

**U \$** **^IRN** [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] .~~00~~

## Immediate deduction for capital expenditure

E \$ ^BMV 

Deduction for project pool

H \$ ^BMX

## Capital works deductions

$$I \$ \wedge GCG \quad \cdot \infty$$

## Section 40-880 deduction

**Z \$ ^GTB** 

Landcare operations and deduction for decline in value of water facility

N \$ **BXX** , , . -∞

## Deduction for environmental protection expenses

0 \$ <sup>^</sup>GUF , , . ~~∞~~

Do you need  
to complete  
the *International  
dealings schedule*  
2015?

Offshore banking unit adjustment

**P \$ ^BMO** . X



Less: – continued

Exempt income **V** \$ **^CZB** , , .XOther income not included in assessable income **Q** \$ **^FGG** , , .XTOFA deductions from financial arrangements  
not included in item 6 **W** \$ **^JFH** , , .XDo you need to  
complete a *Losses  
schedule 2015*?Other deductible expenses **X** \$ **^FGH** , , .XTax losses deducted **R** \$ **^BAD** , , .XTax losses transferred in (from or to a foreign bank  
branch or a PE of a foreign financial entity) **S** \$ **^ARP** , , .XSubtraction items subtotal ☐ \$ , , .X / \*Taxable/net income or loss **T** \$ **^ALY** , , .X /   
(an amount must be included even if it is zero)**8 Financial and other information**Functional currency translation rate **N** **^IFO** .Functional currency chosen **O** **^IHK**Opening stock **A** \$ **^AVH** , , .XPurchases and other costs **S** \$ **^BVW** , , .XClosing stock **B** \$ **^AVJ** , , .X / **CODE** **^AMR**Trading stock election ☐ Yes **^ALA**Trade debtors **C** \$ **^ATF** , , .XAll current assets **D** \$ **^ATG** , , .XTotal assets **E** \$ **^ATH** , , .XTrade creditors **F** \$ **^ATI** , , .XAll current liabilities **G** \$ **^ALC** , , .XTotal liabilities **H** \$ **^ALT** , , .XTotal debt **J** \$ **^GGR** , , .XCommercial debt forgiveness **K** \$ **^GGQ** , , .XFranked dividends paid **J** \$ **^AKC** , , .XUnfranked dividends paid **K** \$ **^AKD** , , .XFranking account balance **M** \$ **^BEX** , , .X

### Excess franking offsets

H \$ **^HEO**   ,    ,    . 

N \$ **^AXY**  ,  ,  .

**^BAT**

D \$ **^AVN** [ ] , [ ][ ][ ], [ ][ ][ ] .~~00~~



**Q \$** **^AVQ**  ,    ,    .~~00~~

G \$ **^FGI** , , , .~~X~~

R \$ **^ADY**   ,   .     ☒ /

[illegible]

C \$ ^CZY . . . -

**U \$** **^AUY**   ,    ,    .~~00~~

V \$ ^BAQ . . . . .

[illegible]

**U \$** ^JFC [ ] . [ ][ ][ ][ ][ ][ ].~~X~~

R \$ ^JFV

\$ \$ ^1FW

1000

Intangible depreciating assets first deducted **A \$**

A \$ ^GTO . . . -

B \$ **^GSZ** [ ] . [ ] [ ] [ ] . [ ] [ ] -~~X~~

**C** Yes **^JYZ**

Did you recalculate the effective life for any of your assets this income year?

**D** Yes **^JZA**

E \$ ^JZB . . . -

F \$ ^JZC , , , .

G \$ ^JZD , , , .

H \$ ^GTP [ ] . [ ] [ ] [ ] [ ] [ ] [ ] -∞

I \$ ^GTA . . .

## Total mining capital expenditure and/or transport \_\_\_\_\_

J \$ ^JZF

K \$ ^17G

L \$ ^17H

**10 Small business entity simplified depreciation****BC-24**

Deduction for certain assets (costing less than \$1,000)

**A** \$ **^GTC** , , . ~~XX~~

Deduction for general small business pool

**B** \$ **^GTD** , , . ~~XX~~**11 Consolidation deductions relating to rights to future income, consumable stores and work in progress**

Pre rules deductions

**D** \$ **^KAO** , , . ~~XX~~

Interim rules deductions

**E** \$ **^KAP** , , . ~~XX~~

Prospective rules deductions

**F** \$ **^KAQ** , , . ~~XX~~**12 National rental affordability scheme**

National rental affordability scheme tax offset entitlement

**J** \$ **^JAR** , , . **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** \$ **^ARN** , , . ~~XX~~

Net capital losses carried forward to later income years

**V** \$ **^BRA** , , . ~~XX~~**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** \$ **^JYS** , , . ~~XX~~

Total amount of deductions against PSI included at item 6 expense labels

**B** \$ **^JYT** , , . ~~XX~~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** ☐ Employment test **E2** ☐ Business premises test **E3** ☐  
**^JYW** **^JYX** **^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



## Calculation statement

**\*Important:** Item 7 label **T** and labels **A**, **T1**, **T5** and **I** of the calculation statement are mandatory.

Please refer to the *Company tax return instructions 2015* on how to complete the calculation statement.

\*Taxable or net income **A** \$ , , , .  ~~0~~  
(an amount must be included even if it is zero)

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

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** , , , .   
(**B** less **C** – cannot be less than zero)

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

Subtotal 2 **T3** \$  **^JIH** , , , .   
(**T2** less **D** – cannot be less than zero)

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

Subtotal 3 **T4** \$  **^JIJ** , , , .   
(**T3** less **E** – cannot be less than zero)

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

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

Credit for interest on early payments – amount of interest

**H1** \$  **^AJL** , , , .

Credit for tax withheld – foreign resident withholding

**H2** \$  **^IFZ** , , , .  ~~0~~

Credit for tax withheld where ABN is not quoted

**H3** \$  **^GAG** , , , .  ~~0~~

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**)

\*Tax offset refunds  
(Remainder of refundable tax offsets)

**I** \$  **^JIK** , , , .   
(unused amount from label **E** – an amount must be included even if it is zero)

PAYG instalments raised

**K** \$  **^APM** , , , .

### AMOUNT DUE OR REFUNDABLE

A positive amount at **S** is what you owe, while a negative amount is refundable to you.

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

I,

^AWB 

--	--	--	--	--	--

Date   /   /

**^ACR**

^BLI	^BLJ							
------	------	--	--	--	--	--	--	--

**^AAE**

\_\_\_\_\_

Date   /   /

**^ABE**   **^ABF**   **^BAW**   **^ABG**   **^BBB**

**^BNY**    **^BOB**

Hours taken to prepare and complete this tax return J ^DYF