



Australian Government
Australian Taxation Office

Research and development tax incentive schedule

 $\wedge XXX$

2015

! Companies are to complete and attach this schedule to their 2015 tax return.

Print X in the appropriate box.

Original

or **Amended schedule**

^JJR

Company name

[illegible]

Tax file number (TFN)

AusIndustry –
Innovation Australia number

Australian business number (ABN)

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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 2015*.

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

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^JKO [][][][][] -X

B ^JKP [][][][][] .X

^JKQ [] [] [] [] [] [] [] . ❌

^JKR [] [] [] [] [] [] .~~X~~

^JKS [] [] [] [] [] [] .~~X~~

M ^ J K T [] , [] , [] . [] []

E1 ^KAA [][][][][] .

E2 ^JKU , , , , , .

E3 ^ J K V , , , , , , .

E4 ^JKW , , , , .

E .

TAXPAYER’S DECLARATION

If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided is true and correct in every detail. 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.

Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy

Declaration:

I declare that the information on this form is true and correct.

Signature

Date

Day

/

Month

/

Year

Contact name

Daytime contact number (include area code)