

Research and development tax incentive (BY)

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

Is this the first time you are lodging an R&D schedule for 2015? If you have previously lodged the 2015 R&D schedule on paper prior to lodging the 2015 Company return, you must answer No to this question.		E161 ^JJR	
Company name			
	Tax File Number TFN	AusIndustry – Innovation Australia number	Australian business number ABN
		E194 ^JJT	
	Preliminary calculation - Add-back of R&D accounting expenditure		D E245 ^JJU
		Australian owned R&D	Foreign owned R&D
1	R&D expenditure – Research service provider (RSP)	A E244 ^JJV	B E148 ^JJW
2	R&D expenditure – Contract expenditure (not RSP)	C E137 ^JJX	D E138 ^JJY
3	R&D expenditure – Salary	E E141 ^JJZ	F E142 ^JKA
4	R&D expenditure – Other	G E144 ^JKB	H E145 ^JKC
5	R&D expenditure – Feedstock input expenditure	I E155 ^JKD	J E167 ^JKE
6	R&D expenditure – Paid to associates in the current year	K E151 ^JKF	L E152 ^JKG
7	R&D assets – Decline in value	M E178 ^JKH	N E179 ^JKI
8	R&D assets – Balancing adjustment	O E171 ^JKJ	P E172 ^JKK
9	Cooperative Research Centre (CRC) contributions	Q E181 ^JKL	R E182 ^JKM
10	Total of allocated notional deductions	X	Y

11		Total notional R&D deductions (X plus Y)	Z ^JYD
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PART B - Feedstock

1	Feedstock revenue total	E223 ^JKN
2	Expenditure on feedstock inputs attributable to feedstock output	E224 ^JKO
3	Feedstock adjustment – additional assessable income (transfer amount to Company tax return item 7 label B Other assessable income)	B ^JKP

PART C - Clawback - R&D recoupments

1	Recoupment(s) – (entitled to/received)	E249 ^JKQ
2	R&D expenditure related to recoupment(s)	E250 ^JKR
4	Project expenditure for which recoupment(s) paid	E251 ^JKS
4	R&D recoupment tax – 10% tax payable (transfer amount to M, R&D recoupment tax on the Company tax return)	M ^JKT

PART D - R&D expenditure to associates

1	R&D expenditure incurred in a prior year, not paid, not claimed (carried forward)	E1 E234 ^KAA
2	Current year R&D expenditure incurred to associates	E2 E230 ^JKU
3	Current year R&D expenditure incurred to associates claimed under other provisions	E3 E231 ^JKV
4	R&D expenditure paid to associates in the current year (to be included in Part A at item 6)	E4 E232 ^JKW
5	R&D expenditure incurred to associates to be carried forward	E283

PART E - R&D tax offset calculation

1	Do you have exempt entity ownership of 50% or greater? Y/N		E106 ^JKX
2	Do you have an aggregated turnover of \$20 million or greater? Y/N (If NO you must complete item 3 below)		E109 ^JKY
3	Complete this section if aggregated turnover is less than \$20 million.		
	Entity name (a-e)	Tax file number	Annual turnover
a	^JKZ	^JLA	^JLB
b			
c			
d			
e	Connected and/or affiliated entities - total from additional table, where applicable		^JYP
f	Less amounts excluded from aggregated turnover		^JYQ
	Aggregated turnover		AT ^JLC
4	Refundable tax offset		
		Total notional R&D deductions	Z1
		Refundable R&D tax offset (Z1 x 45% plus 30% excess over the \$100 million cap)	U ^JLD
5	Non-refundable tax offset		
		Total notional R&D deductions	Z2
		Refundable R&D tax offset (Z2 x 40% plus 30% excess over the \$100 million cap)	A ^JLE

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 in tax returns.

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	
Contact name		Daytime contact number	
