



Day Month Year to Day Month Year

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 2006* (the instructions), available from the Tax Office.

Tax file number (TFN)

Is a payment due?

Is a refund due?

**Name of company and Australian business number (ABN)**

ABN

**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 business number (ARBN).

ACN or ARBN\*

\* Cross out whichever is not applicable

**Current postal address**

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

Suburb or town State Postcode

**Postal address on previous tax return**

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

Suburb or town State Postcode

**Business address of main business**

Suburb or town State Postcode

**Final tax return**

**1 Ultimate holding company name and ABN or country code**

ABN or country code\*

\* Cross out whichever is not applicable

**Immediate holding company name and ABN**

ABN

**2 Description of main business activity**

Industry code

B

Percentage of foreign shareholding

A %

Codes have changed for 2006

**3 Status of company – print X in a box if applicable**

Resident <b>C1</b> <input type="checkbox"/>	Cooperative <b>D1</b> <input type="checkbox"/>	Pooled development fund <b>D5</b> <input type="checkbox"/>	Private <b>D9</b> <input type="checkbox"/>
Non-resident <b>C2</b> <input type="checkbox"/>	Non-profit <b>D3</b> <input type="checkbox"/>	Limited partnership <b>D6</b> <input type="checkbox"/>	Public <b>D10</b> <input type="checkbox"/>
Non-resident permanent estab. <b>C3</b> <input type="checkbox"/>	Strata title <b>D4</b> <input type="checkbox"/>	Corporate unit trust <b>D7</b> <input type="checkbox"/>	Consolidated head company <b>Z1</b> <input type="checkbox"/>
		Public trading trust <b>D8</b> <input type="checkbox"/>	Consolidated subsidiary member <b>Z2</b> <input type="checkbox"/>
			Multiple business <b>E1</b> <input type="checkbox"/>
			Ceased business <b>E2</b> <input type="checkbox"/>
			Commenced business <b>E3</b> <input type="checkbox"/>

**4 Interposed entity election status**

If the company has made or is making one or more interposed entity elections from a day in the 2005–06 income year or an earlier income year, print the appropriate **election status code** for the company at **F**. If making one or more elections from a day in the 2005–06 income year, complete and attach the *Interposed entity election 2006*.

F

**5 Simplified tax system (STS) elections – complete these labels if you are electing to enter the STS, you are continuing in the STS or you are exiting the STS**

**Entering or continuing – only complete this column if you are entering or continuing in the STS**

Are you eligible for the STS? **G**  Print **Y** for yes or **leave blank**.

Are you electing to enter the STS? **H**  Print **Y** for yes or **leave blank**.

OR  
Are you continuing in the STS? **R**  Print **Y** for yes or **leave blank**.

Is your business grouped with another business? **I**  Print **Y** for yes or **N** for no or **leave blank**.

**Exiting – only complete this column if you are exiting the STS**

Eligible but choosing to leave? **S**  Print **Y** for yes or **leave blank**.

OR  
No longer eligible? **T**  Print **Y** for yes or **leave blank**.

**F**

**6 Calculation of total profit or loss**

**Income**

Gross payments subject to foreign resident withholding	<b>B</b>	<input type="text"/>	
Gross payments where ABN not quoted	<b>A</b>	<input type="text"/>	
Other sales of goods and services	<b>C</b>	<input type="text"/>	
Gross distribution from partnerships	<b>D</b>	<input type="text"/>	<input type="text"/> CODE
Gross distribution from trusts	<b>E</b>	<input type="text"/>	<input type="text"/> CODE
Gross interest	<b>F</b>	<input type="text"/>	
Gross rent and other leasing and hiring income	<b>G</b>	<input type="text"/>	
Total dividends	<b>H</b>	<input type="text"/>	
Fringe benefit employee contributions	<b>I</b>	<input type="text"/>	<input type="text"/> CODE
Assessable government industry payments	<b>Q</b>	<input type="text"/>	<input type="text"/>
Unrealised gains on revaluation of assets to fair value	<b>J</b>	<input type="text"/>	
Other gross income	<b>R</b>	<input type="text"/>	<input type="text"/>
<b>Total income</b>	<b>S</b>	<input type="text"/>	<input type="text"/> <b>F</b>

**Expenses**

Foreign resident withholding expenses	<b>B</b>	<input type="text"/>	
Cost of sales	<b>A</b>	<input type="text"/>	<input type="text"/>
Contractor, sub-contractor and commission expenses	<b>C</b>	<input type="text"/>	
Employee superannuation	<b>D</b>	<input type="text"/>	
Bad debts	<b>E</b>	<input type="text"/>	
Lease expenses within Australia	<b>F</b>	<input type="text"/>	
Lease expenses overseas	<b>I</b>	<input type="text"/>	
Rent expenses	<b>H</b>	<input type="text"/>	
Interest expenses within Australia	<b>V</b>	<input type="text"/>	
Interest expenses overseas	<b>J</b>	<input type="text"/>	
Royalty expenses within Australia	<b>W</b>	<input type="text"/>	
Royalty expenses overseas	<b>U</b>	<input type="text"/>	<input type="text"/> CODE
Depreciation expenses	<b>X</b>	<input type="text"/>	<input type="text"/>
Motor vehicle expenses	<b>Y</b>	<input type="text"/>	
Repairs and maintenance	<b>Z</b>	<input type="text"/>	
Unrealised losses on revaluation of assets to fair value	<b>G</b>	<input type="text"/>	
All other expenses	<b>S</b>	<input type="text"/>	
<b>Total expenses</b>	<b>Q</b>	<input type="text"/>	<input type="text"/>

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

Do you need to complete a Research and development tax concession schedule 2006?

Do you need to complete a Losses schedule 2006?

**Total profit or loss**

Subtract <b>Total expenses</b> from <b>Total income</b>	<b>Q</b>	<b>T</b>	<input type="text"/>	<input type="text"/> <b>F</b>
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**7 Reconciliation to taxable income or loss**

Total profit or loss amount shown at <b>T</b> item 6	<input type="text"/>	<input type="text"/>
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Did you have a CGT event during the year?	<b>G</b>	<input type="text"/>	Print <b>Y</b> for yes or <b>N</b> for no.
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Do you need to complete a CGT schedule 2006?

Also print **Y** for yes at **G** if the company received a distribution of a capital gain from a trust.

**Add:**

Net capital gain	<b>A</b>	<input type="text"/>	
Non-deductible exempt income expenditure	<b>U</b>	<input type="text"/>	
Franking credits	<b>J</b>	<input type="text"/>	
Australian franking credits from a New Zealand company	<b>C</b>	<input type="text"/>	
Other assessable income	<b>B</b>	<input type="text"/>	
Non-deductible expenses	<b>W</b>	<input type="text"/>	
Accounting expenditure in item 6 subject to R&D tax concession	<b>D</b>	<input type="text"/>	
<b>Subtotal</b>	<input type="text"/>	<input type="text"/>	<b>F</b>

**Less:**

Section 46FA deductions for flow-on dividends	<b>C</b>	<input type="text"/>	
Deduction for decline in value of depreciating assets	<b>F</b>	<input type="text"/>	
Immediate deduction for capital expenditure	<b>E</b>	<input type="text"/>	
Deduction for project pool	<b>H</b>	<input type="text"/>	
Capital works deductions	<b>I</b>	<input type="text"/>	
Section 40-880 deduction	<b>Z</b>	<input type="text"/>	
R&D tax concession - not including label <b>M</b>	<b>L</b>	<input type="text"/>	<input type="text"/> CODE
Incremental R&D (additional 50%) deduction	<b>M</b>	<input type="text"/>	<input type="text"/> CODE
Landcare operations and deduction for decline in value of water facility	<b>N</b>	<input type="text"/>	
Deduction for environmental protection expenses	<b>O</b>	<input type="text"/>	
Offshore banking unit adjustment	<b>P</b>	<input type="text"/>	
Exempt income	<b>V</b>	<input type="text"/>	
Other income not included in assessable income	<b>Q</b>	<input type="text"/>	
Other deductible expenses	<b>X</b>	<input type="text"/>	
Tax losses deducted	<b>R</b>	<input type="text"/>	
Tax losses transferred in - only applies to Australian branches of foreign banks	<b>S</b>	<input type="text"/>	
<b>Subtraction items subtotal</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Add:**

R&D tax offset, if chosen	<b>Y</b>	<input type="text"/>	
<b>Taxable income or loss</b>	<b>T</b>	<input type="text"/>	<input type="text"/> <b>F</b>

**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**  CODE

Trading stock election  **Print Y for yes or leave blank.**

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**

Shareholders' funds **R**  **F**

Franked dividends paid **J**

Unfranked dividends paid **K**

Franking account balance **M**

Balance of conduit foreign income **F**

Conduit foreign income distributed during income year **G**

Excess franking offsets **H**

Balance of unfranked non-portfolio dividend account at year end **L**  CODE

Loans to shareholders and their associates **N**  CODE

Intangible depreciating assets first deducted **Z**

Other depreciating assets first deducted **A**

Termination value of intangible depreciating assets **P**

Termination value of other depreciating assets **E**  CODE

Total salary and wage expenses **D**  CODE

Payments to associated persons **Q**

Net foreign income **R**

Tax spared foreign tax credits **S**

Listed country **B**

Section 404 country **C**

Unlisted country **U**

Transferor trust **V**

Foreign investment fund income **W**

Foreign life policy **X**

Section 128F/128FA exempt interest paid **O**

Interest to financial institution exempt from withholding under a DTA **I**

DTA country **Y**  **F**

Do you need to complete a *Losses schedule 2006*?

Attributed foreign income

Do you need to complete a *Losses schedule 2006*?

**9 STS depreciating assets**

For completion by STS taxpayers only. STS taxpayers are not required to complete a *Capital allowances schedule 2006*.

Deduction for low-cost assets (less than \$1,000)	Deduction for general pool assets (less than 25 years)	Deduction for long-life pool assets (25 years or more)
<b>A</b> <input type="text"/> <small>00</small>	<b>B</b> <input type="text"/> <small>00</small>	<b>C</b> <input type="text"/> <small>00</small>

**10 Entrepreneurs tax offset**

STS group turnover	Net STS income	Entrepreneurs tax offset
<b>D</b> <input type="text"/> <small>00</small>	<b>E</b> <input type="text"/> <small>00</small> <small>CODE</small>	<b>F</b> <input type="text"/>

**11 Losses information**

Tax losses carried forward to later income years **U**

Net capital losses carried forward to later income years **V**

Complete and attach a *Consolidated groups losses schedule 2006* or a *Losses schedule 2006*, 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.

**12 Personal services income**

Does your income include an individual's personal services income? **N**  Print Y for yes or N for no.

If you printed **Y** at **N**, complete and attach a *Personal services income schedule 2006*.

**13 Licensed clubs only**

Percentage of non-member income **A**  %

**14 Life insurance companies and friendly societies only**

Complying superannuation class <b>B</b> <input type="text"/>	Gross taxable contributions <b>E</b> <input type="text"/>
Net capital gain – complying superannuation class <b>C</b> <input type="text"/>	Fees and charges <b>F</b> <input type="text"/>
Net capital gain – ordinary class <b>D</b> <input type="text"/>	

**15 Pooled development funds**

Small and medium sized enterprises income **G**

Unregulated investment income **H**

**16 Retirement savings accounts (RSAs) providers only**

Gross income of RSAs **R**

Gross taxable contributions of RSAs **W**

Total deductions from RSAs **T**

Exempt income from RSAs **S**

Net taxable income from RSAs **V**

**17 Landcare and water facility tax offset**

Landcare and water facility tax offset brought forward from prior years **K**

**18 Internet trading**

Did you sell any goods or services using the internet? **Q**  Print **Y** for yes or **N** for no.

**Overseas transactions or interests/thin capitalisation/foreign source income** – the following questions must be answered. If you printed **Y** at items **20** or **21**, complete and attach a *Schedule 25A 2006*.

**International related party dealings/transfer pricing**

**19** 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**  Print **Y** for yes or **N** for no.

**20** 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 \$1 million? **Y**  Print **Y** for yes or **N** for no.

**21 Overseas interests**

Did you have an overseas branch or a direct or indirect interest in a foreign trust, foreign company, controlled foreign entity, transferor trust, foreign investment fund or foreign life policy? **Z**  Print **Y** for yes or **N** for no.

**22 Thin capitalisation**

Did the thin capitalisation provisions apply as outlined in the instructions and the *Guide to thin capitalisation*? If yes, complete the *Thin capitalisation schedule 2006*. **O**  Print **Y** for yes or **N** for no.

**23 Foreign source income**

Was the amount of foreign tax credits paid or carried forward greater than \$100,000, **OR** was the amount of assessable foreign income greater than \$500,000? **P**  Print **Y** for yes or **N** for no.

**24 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**  Print **Y** for yes or **N** for no. **F**

**Calculation statement**

Foreign tax credits <b>D</b> <input type="text"/>	:			Taxable or net income <b>A</b> <input type="text"/>	-00
Franking deficit tax offset <b>E</b> <input type="text"/>	:			Gross tax <b>B</b> <input type="text"/>	:
PAYG instalments raised <b>T</b> <input type="text"/>	:			Rebates/tax offsets <b>C</b> <input type="text"/>	:
Credit for interest on early payments – amount of interest <b>V</b> <input type="text"/>	:			<b>Tax assessed</b> <input type="text"/>	:
Credit for tax withheld – foreign resident withholding <b>I</b> <input type="text"/>	-00			<b>Total of D and E</b> <b>G</b> <input type="text"/>	:
Credit for tax withheld where ABN not quoted <b>W</b> <input type="text"/>	-00			<b>Tax payable</b> <input type="text"/>	:
Tax withheld from interest/investments <b>Y</b> <input type="text"/>	:			Section 102AAM interest <b>H</b> <input type="text"/>	:
R&D tax offset <b>U</b> <input type="text"/>	:			<b>Total of T, V, I, W, Y, U and Z</b> <b>R</b> <input type="text"/>	:
Other refundable credits <b>Z</b> <input type="text"/>	:			<b>Total amount of tax payable (+) or refundable (-)</b> <b>S</b> <input type="text"/>	:

**Less:** (indicated by arrows from D, E, T, V, I, W, Y, U, Z to the 'Less' column)

**Add:** (indicated by an arrow from H to the 'Add' column)

**Tax agent's declaration**

I,

declare that this tax return has been prepared in accordance with information supplied by the taxpayer, that the taxpayer has given me a declaration stating that the information provided to me is true and correct and that the taxpayer has authorised me to lodge the tax return.

Agent's signature

Date

Day Month Year

Client's reference

Contact name

Agent's telephone number

Area code  Number

Agent's reference number

**Declaration**

I declare that the information in this tax return is true and correct.

Public officer's signature

Date

Day Month Year

Hours taken to prepare and complete this tax return **J**

Title

Daytime contact number

Area code  Number  **F**

Public officer's name