



# Research and development tax concession schedule 2002

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## Original/amended claim (cross out whichever is not applicable)

Company name

Tax file number

Australian Industry/IRDB registration number

Signature as prescribed in tax return

Australian Business Number (ABN)

### PART A Calculation of research and development deduction

Do not include any concessional amounts at labels in items 1 to 14. The total of amounts shown at columns headed **Claimable at 100%**, **Claimable at 125%** and **Claimable at 150%** should equal the base amount shown in the first column for each item. The concessional amounts are included at item 16, **Claims including concession**.

Show whole dollars only.

	Base amount	Claimable at 100%	Claimable at 125%	Claimable at 150%
1 Contracted expenditure—RRA	A	B	C	D
2 Salary expenditure	E	F	G	
3 Other R&D expenditure	H	I	J	K
4 Contract—other	N	O	P	Q
5 Plant leasing	R	S	T	U
6 Eligible feedstock expenditure	V	W	X	
7 Plant depreciation—pre-29 January 2001 (including balancing adjustments)	A	B	C	D
8 Plant depreciation—post-23 July 1996 pilot (including balancing adjustments)	E	F	G	
9 Plant and depreciating assets—post-29 January 2001 (decline in value)	H	I	J	
10 Plus balancing adjustments (deductions)	K	N	O	
11 Less balancing adjustments (assessable income)	P	Q	R	
12 Core technology—deductible amount	S	T		
13 Interest or amounts in the nature of interest	U	V		
14 Residual feedstock expenditure	W	X		
15 Total of allocated base amounts	A	B	C	D
16 Claims including concession (Base amount plus concession of 0, 25 or 50%)		E	F	G
17 Total claim—including concession—Transfer to item 7, label <b>L</b> —R&D concession claim (100%, 125% not 50% increment) except if label <b>L</b> is negative then transfer to item 7, label <b>B</b> —Other assessable income in the <i>Company tax return 2002</i> .				L

### PART B Amount of expenditure on the following items

1 CRC contributions	I
2 Trading stock expenditure	J
3 Royalties paid to non-residents for the use of core technology	K
4 Total expenditure on plant and depreciating assets	N
5 Total expenditure on core technology	O
6 Building expenditure—deductible amount (Only complete if claiming the research and development tax offset at Part E of this schedule)	X

### PART C Government grants and recoupments—other than CRC program grants

1 Entitlement to government grants and/or recoupments for the financial year (that relate to activities/projects claimed above)	P
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**PART D Research and development incremental tax concession**

To calculate eligibility for the Research and development incremental tax concession deduction refer to **Part D Research and development incremental tax concession** (calculation instructions) in the publication *Research and development tax concession schedule 2002 instructions* (the instructions).

<b>1</b>	Company name	Tax file number	Y <sup>0</sup> Incremental expenditure	Y <sup>-1</sup> Incremental expenditure	Y <sup>-2</sup> Incremental expenditure	Y <sup>-3</sup> Incremental expenditure
a						
b						
c						
d						
e						
f						
g						
h	Total of additional schedule where applicable					
	<b>R&amp;D spend</b>		<b>Q</b>	<b>R</b>	<b>S</b>	<b>T</b>

Transfer the above totals to **Table 1** in **Part D Research and development incremental tax concession** (calculation instructions) in the instructions.

**2 Research and development incremental concession**

Research and development incremental concession as calculated in **Part D Research and development incremental tax concession** (calculation instructions) in the instructions. Transfer this amount to item 7, label **M**—R&D incremental concession—additional 50% increment in the *Company tax return 2002*.

**M**

**PART E Research and development tax offset**

To check eligibility for and calculate your entitlement to the research and development tax offset, refer to **Part E Research and development tax offset** (calculation instructions) in the instructions.

<b>1</b>	Entity name	Tax file number	Aggregate R&D amount	Company turnover
a				
b				
c				
d				
e				
f				
g				
h	Total of additional schedule where applicable			
	<b>Group totals</b>		<b>B</b>	<b>C</b>

Transfer these totals to labels **A** and **B** respectively of **Table 15** in **Part E Research and development incremental tax concession** (calculation instructions) in the instructions.

**2 Research and development claim subject to the research and development tax offset**

Research and development claim subject to the research and development tax offset as calculated in **Part E Research and development tax offset**, **Table 2**, label **C** in the instructions. Transfer this amount to item 7, label **Y**—Election to take R&D tax offset on page 2 of the *Company tax return 2002*.

**Y**

**3 Research and development tax offset amount**

Research and development tax offset amount as calculated in **Part E Research and development tax offset**, **Table 3**, label **B** in the instructions.

Include this amount at label **Z**—Other refundable credits including research and development tax offset in the Calculation statement on page 4 of the *Company tax return 2002*.

**Z**