⚠ Companies are to complete and attach this schedule to their 2022 tax return.

Print ⊠ in the appropriate box.   **Original** ☐   or **Amended schedule** ☐

Company name

Tax file number (TFN)   AusIndustry – IISA number   Australian business number (ABN)

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 2022*.
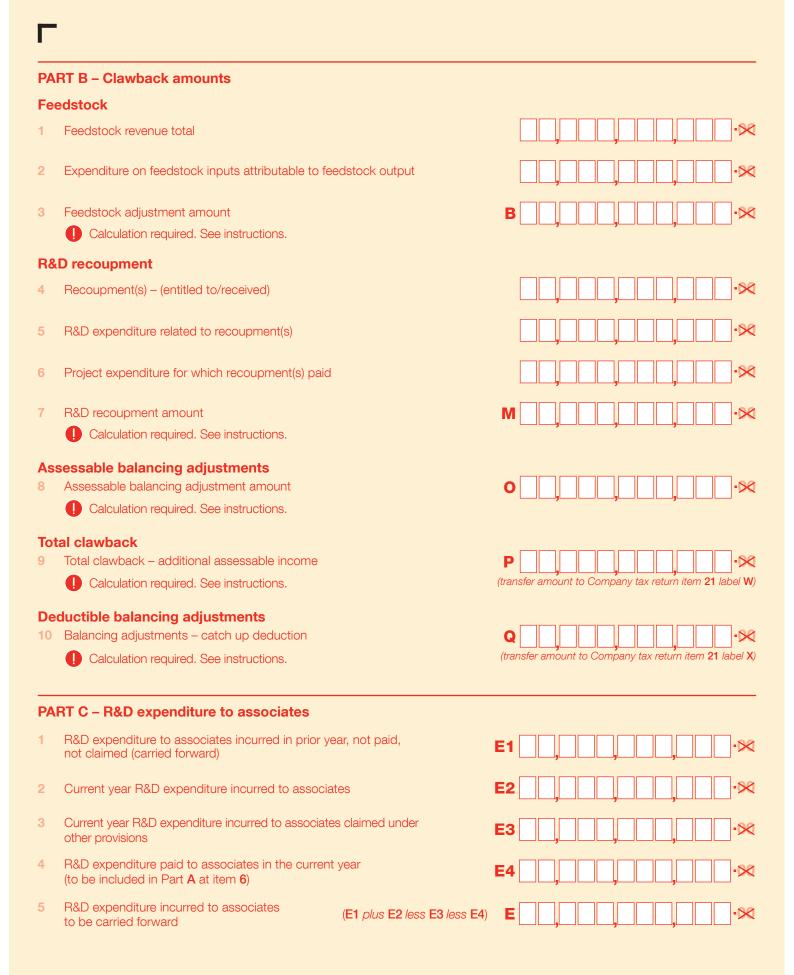
D ☐☐,☐☐☐,☐☐☐,☐☐☐ · ⊠

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** ☐☐,☐☐☐,☐☐☐,☐☐☐ · ⊠	**B** ☐☐,☐☐☐,☐☐☐,☐☐☐ · ⊠
2	R&D expenditure – Contract expenditure (not RSP)	**C** ☐☐,☐☐☐,☐☐☐,☐☐☐ · ⊠	**D** ☐☐,☐☐☐,☐☐☐,☐☐☐ · ⊠
3	R&D expenditure – Salary expenditure	**E** ☐☐,☐☐☐,☐☐☐,☐☐☐ · ⊠	**F** ☐☐,☐☐☐,☐☐☐,☐☐☐ · ⊠
4	R&D expenditure – Other	**G** ☐☐,☐☐☐,☐☐☐,☐☐☐ · ⊠	**H** ☐☐,☐☐☐,☐☐☐,☐☐☐ · ⊠
5	R&D expenditure – Feedstock input expenditure	**I** ☐☐,☐☐☐,☐☐☐,☐☐☐ · ⊠	**J** ☐☐,☐☐☐,☐☐☐,☐☐☐ · ⊠
6	R&D expenditure – Paid to associates in the current year	**K** ☐☐,☐☐☐,☐☐☐,☐☐☐ · ⊠	**L** ☐☐,☐☐☐,☐☐☐,☐☐☐ · ⊠
7	R&D assets – Decline in value	**M** ☐☐,☐☐☐,☐☐☐,☐☐☐ · ⊠	**N** ☐☐,☐☐☐,☐☐☐,☐☐☐ · ⊠
8	R&D assets – Balancing adjustment losses	**O** ☐☐,☐☐☐,☐☐☐,☐☐☐ · ⊠	**P** ☐☐,☐☐☐,☐☐☐,☐☐☐ · ⊠
9	Cooperative Research Centre (CRC) contributions	**Q** ☐☐,☐☐☐,☐☐☐,☐☐☐ · ⊠	**R** ☐☐,☐☐☐,☐☐☐,☐☐☐ · ⊠
10	Total of allocated notional deductions	**X** ☐☐,☐☐☐,☐☐☐,☐☐☐ · ⊠	**Y** ☐☐,☐☐☐,☐☐☐,☐☐☐ · ⊠
11	Total notional R&D deductions (**X** *plus* **Y**)		**Z** ☐☐,☐☐☐,☐☐☐,☐☐☐ · ⊠

PART B – Clawback amounts

Feedstock

1 Feedstock revenue total

⬚⬚,⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.⊠

2 Expenditure on feedstock inputs attributable to feedstock output

⬚⬚,⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.⊠

3 Feedstock adjustment amount
   🛈 Calculation required. See instructions.

B ⬚⬚,⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.⊠

R&D recoupment

4 Recoupment(s) – (entitled to/received)

⬚⬚,⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.⊠

5 R&D expenditure related to recoupment(s)

⬚⬚,⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.⊠

6 Project expenditure for which recoupment(s) paid

⬚⬚,⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.⊠

7 R&D recoupment amount
   🛈 Calculation required. See instructions.

M ⬚⬚,⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.⊠

Assessable balancing adjustments

8 Assessable balancing adjustment amount
   🛈 Calculation required. See instructions.

O ⬚⬚,⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.⊠

Total clawback

9 Total clawback – additional assessable income
   🛈 Calculation required. See instructions.

P ⬚⬚,⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.⊠
(transfer amount to Company tax return item 21 label W)

Deductible balancing adjustments

10 Balancing adjustments – catch up deduction
    🛈 Calculation required. See instructions.

Q ⬚⬚,⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.⊠
(transfer amount to Company tax return item 21 label X)

PART C – R&D expenditure to associates

1 R&D expenditure to associates incurred in prior year, not paid, not claimed (carried forward)

E1 ⬚⬚,⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.⊠

2 Current year R&D expenditure incurred to associates

E2 ⬚⬚,⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.⊠

3 Current year R&D expenditure incurred to associates claimed under other provisions

E3 ⬚⬚,⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.⊠

4 R&D expenditure paid to associates in the current year (to be included in Part A at item 6)

E4 ⬚⬚,⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.⊠

5 R&D expenditure incurred to associates to be carried forward   *(E1 plus E2 less E3 less E4)*

E ⬚⬚,⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.⊠

PART D – Aggregated Turnover

1   Do you have exempt entity ownership of 50% or greater?   No ☐   Yes ☐

2   Do you have an **aggregated turnover** of $20 million or greater? (If NO you must complete item **3** below)   No ☐   Yes ☐

3   Complete this section if aggregated turnover is less than $20 million.

Reporting entity
a

Annual turnover

☐☐,☐☐☐,☐☐☐,☐☐☐.☒

Connected and/or affiliated entity name   **Tax file number (TFN)**   **Annual turnover**

b ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐   ☐☐☐ ☐☐☐ ☐☐☐   ☐☐,☐☐☐,☐☐☐,☐☐☐.☒
☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

c ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐   ☐☐☐ ☐☐☐ ☐☐☐   ☐☐,☐☐☐,☐☐☐,☐☐☐.☒
☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

d ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐   ☐☐☐ ☐☐☐ ☐☐☐   ☐☐,☐☐☐,☐☐☐,☐☐☐.☒
☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

e   Connected and/or affiliated entities – totals from additional table, where applicable   ☐☐,☐☐☐,☐☐☐,☐☐☐.☒

f   *Less* amounts excluded from aggregated turnover   ☐☐,☐☐☐,☐☐☐,☐☐☐.☒

Aggregated turnover   **AT** ☐☐,☐☐☐,☐☐☐,☐☐☐.☒

(a + b + c + d + e − f)

PART E – R&D tax offset calculation

1   **Additional information**

Tax rate   **R** ☐☐.☐☐

2   **Refundable R&D tax offset**

If you answered 'No' to Part D, item **1** and item **2**, you can claim the Refundable tax offset.

Total notional R&D deductions   **Z1** ☐☐,☐☐☐,☐☐☐,☐☐☐.☒

*(transfer the amount at label **Z**, of Part **A**, item **11**, to label **Z1**)*

Refundable R&D tax offset   **U** ☐☐,☐☐☐,☐☐☐,☐☐☐.☐☐

*(transfer the amount at label **U** to the Company tax return item **21** label **U**)*

3   **Non-refundable R&D tax offset**

If you answered 'Yes' to Part D, item 1 or item 2 you can claim the Non-refundable tax offset.

R&D entity total expenses   **V** ☐☐,☐☐☐,☐☐☐,☐☐☐.☒

Total notional R&D deductions   **Z2** ☐☐,☐☐☐,☐☐☐,☐☐☐.☒

*(transfer the amount at label **Z**, of Part **A**, item **11** to label **Z2**)*

R&D intensity   **W** ☐☐☐.☐☐

Tier of intensity	Notional deductions applied		Offset amount	
Tier 1 *(Intensity: 0 to 2%* *R&D premium: 8.5%)*	**A1** ☐☐,☐☐☐,☐☐☐,☐☐☐·✖		**A2** ☐☐,☐☐☐,☐☐☐,☐☐☐·☐☐	
Tier 2 *(Intensity: >2%* *R&D premium: 16.5%)*	**B1** ☐☐,☐☐☐,☐☐☐,☐☐☐·✖		**B2** ☐☐,☐☐☐,☐☐☐,☐☐☐·☐☐	
Excess amount *(non-tier)*	**C1** ☐☐,☐☐☐,☐☐☐,☐☐☐·✖		**C2** ☐☐,☐☐☐,☐☐☐,☐☐☐·☐☐	

Non-refundable R&D tax offset   **A** ☐☐,☐☐☐,☐☐☐,☐☐☐·☐☐

*(transfer the amount at label **A** to the Company tax return item **21** label **A**)*

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)
☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐