



Research and development tax concession schedule 2004

Use the *Research and development tax concession schedule 2004 instructions* (the instructions) to complete this schedule.

Companies are to complete and attach this schedule to their 2004 tax return.



Original or Amended claim Print **X** in the appropriate box.

Company name

Tax file number (TFN)

Signature as prescribed in tax return

AusIndustry/IRDB registration number

Australian business number (ABN)

Preliminary calculation—Write-back of R&D accounting expenditure

Refer to both the *Company tax return 2004 instructions* and the *Research and development tax concession schedule 2004 instructions* to complete this label. This amount must also be included at item 7, label **D** in the *Company tax return 2004*.

D .00

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% pre 8/96
1 Contracted expenditure—RRA	A <input type="text"/> .00	B <input type="text"/> .00	C <input type="text"/> .00	D <input type="text"/> .00
2 Salary expenditure	E <input type="text"/> .00	F <input type="text"/> .00	G <input type="text"/> .00	<input type="text"/>
3 Other R&D expenditure	H <input type="text"/> .00	I <input type="text"/> .00	J <input type="text"/> .00	K <input type="text"/> .00
4 Contract—other	N <input type="text"/> .00	O <input type="text"/> .00	P <input type="text"/> .00	Q <input type="text"/> .00
5 Plant leasing	R <input type="text"/> .00	S <input type="text"/> .00	T <input type="text"/> .00	U <input type="text"/> .00
6 Eligible feedstock expenditure	V <input type="text"/> .00	W <input type="text"/> .00	X <input type="text"/> .00	<input type="text"/>
7 Plant/pilot deductions—pre-29 January 2001 (including disposal losses)	A <input type="text"/> .00	B <input type="text"/> .00	C <input type="text"/> .00	D <input type="text"/> .00
8 Less pre-29 January 2001 disposal profits	E <input type="text"/> .00	F <input type="text"/> .00	<input type="text"/>	<input type="text"/>
9 Plant and depreciating assets —post-29 January 2001 (decline in value)	H <input type="text"/> .00	I <input type="text"/> .00	J <input type="text"/> .00	<input type="text"/>
10 Post-29 January 2001 disposal losses	K <input type="text"/> .00	N <input type="text"/> .00	O <input type="text"/> .00	<input type="text"/>
11 Less post-29 January 2001 disposal profits	P <input type="text"/> .00	Q <input type="text"/> .00	R <input type="text"/> .00	<input type="text"/>
12 Core technology—deductible amount	S <input type="text"/> .00	T <input type="text"/> .00	<input type="text"/>	<input type="text"/>
13 Interest or amounts in the nature of interest	U <input type="text"/> .00	V <input type="text"/> .00	<input type="text"/>	<input type="text"/>
14 Residual feedstock expenditure	W <input type="text"/> .00	X <input type="text"/> .00	<input type="text"/>	<input type="text"/>
15 Total of allocated base amounts	A <input type="text"/> / <input type="checkbox"/>	B <input type="text"/> / <input type="checkbox"/>	C <input type="text"/> / <input type="checkbox"/>	D <input type="text"/> / <input type="checkbox"/>
16 Claims including concession (Base amount plus concession of 0, 25 or 50%)		E <input type="text"/> / <input type="checkbox"/>	F <input type="text"/> / <input type="checkbox"/>	G <input type="text"/> / <input type="checkbox"/>
17 Total claim—including concession—Transfer to item 7, label L — R&D concession claim in the <i>Company tax return 2004</i> . Where an amount at items 15–17 is negative, print L in the box at the right of the amount at label L .				L <input type="text"/> / <input type="checkbox"/>

PART B Amount of expenditure on the following items

1 Cooperative research centre (CRC) contributions	I <input type="text"/> .00
2 Trading stock expenditure	J <input type="text"/> .00
3 Royalties paid to non-residents for the use of core technology	K <input type="text"/> .00
4 Total expenditure on plant and depreciating assets	N <input type="text"/> .00
5 Total expenditure on core technology	O <input type="text"/> .00
6 Building expenditure—deductible amount (Only complete if claiming the research and development tax offset at Part E of this schedule.)	X <input type="text"/> .00



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** .00

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 instructions.

			Show whole dollars only.			
1	Entity name	Tax file number	Y ⁰ Incremental expenditure	Y ⁻¹ Incremental expenditure	Y ⁻² Incremental expenditure	Y ⁻³ Incremental expenditure
a						
b						
c						
d						
e						
f	Incremental expenditure not included above					
g	Total of additional schedule where applicable					
	R&D spend		Q	R	S	T

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), Table 14, in the instructions. Transfer this amount to item 7, label **M**—**R&D incremental concession—additional 50% increment** on page 2 of the *Company tax return 2004*.

M .00

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.

			Show whole dollars only.	
1	Entity name	Tax file number	Aggregate R&D amount	Entity turnover
a				
b				
c				
d				
e				
f	Aggregate expenditure not included above			
g	Total of additional schedule where applicable			
	Group totals		B	C

Transfer these totals to labels A and B respectively of Table 15 in **Part E Research and development tax offset** (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 16, label **C**, in the instructions. Transfer this amount to item 7, label **Y**—**Election to take R&D tax offset**, if chosen, on page 2 of the *Company tax return 2004*.

Y .00

3 Research and development tax offset amount

Research and development tax offset amount as calculated in **Part E Research and development tax offset**, Table 17, label **B**, in the instructions. Include this amount at label **U**—**R&D tax offset** in the **Calculation statement** on page 4 of the *Company tax return 2004*.

U : Show dollars and cents.

