



**Business address of main business**

Business address grid (24 boxes)
Suburb/town (18 boxes)
State/territory (4 boxes)
Postcode (5 boxes)
Country if not Australia (10 boxes)

Final tax return No [ ] Yes [ ]

**Electronic funds transfer (EFT)**

We need your financial institution details to pay any refund owing to you, even if you have provided them to us before. Write the BSB number, account number and account name below.

(See relevant instructions.)

BSB number (must be six digits) [ ][ ][ ][ ][ ][ ][ ] Account number [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]

Account name

Account name grid (24 boxes)

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

Ultimate holding company name grid (24 boxes)

ABN [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ] OR Country code [ ][ ][ ]

**Immediate holding company name and ABN**

Immediate holding company name grid (24 boxes)

ABN [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]

**2 Description of main business activity**

Description of main business activity grid (24 boxes)

Industry code B [ ][ ][ ][ ][ ][ ] Percentage of foreign shareholding A [ ][ ][ ] %

**3 Status of company** – print [X] in all applicable boxes.

Your selections at this question may determine how the tax law applies to you. See 3 Status of company in the instructions for more information about company status.

Resident C1 [ ] Non-resident no permanent estab. C2 [ ] Non-resident with permanent estab. C3 [ ]

Cooperative D1 [ ] Non-profit D3 [ ] Strata title D4 [ ] Pooled development fund D5 [ ]

Limited partnership D6 [ ] Corporate unit trust D7 [ ] Public trading trust D8 [ ] Private D9 [ ]

Public D10 [ ]

Multiple business E1 [ ] Ceased business E2 [ ] Commenced business E3 [ ]

Small business entity F1 [ ] Base rate entity F2 [ ]

Significant global entity G1 [ ] Country by country reporting entity G2 [ ]

Consolidated head company Z1 [ ] Consolidated subsidiary member Z2 [ ]



## 6 Calculation of total profit or loss – continued

### Expenses

Foreign resident withholding expenses (excluding capital gains) **B** \$ , , , .X

Cost of sales **A** \$ , , , .X /

Contractor, sub-contractor and commission expenses **C** \$ , , , .X

Superannuation expenses **D** \$ , , , .X

Bad debts **E** \$ , , , .X

Lease expenses within Australia **F** \$ , , , .X

Lease expenses overseas **I** \$ , , , .X

Rent expenses **H** \$ , , , .X

Interest expenses within Australia **V** \$ , , , .X

Interest expenses overseas **J** \$ , , , .X

Royalty expenses overseas **U** \$ , , , .X

Royalty expenses within Australia **W** \$ , , , .X

Depreciation expenses **X** \$ , , , .X

Motor vehicle expenses **Y** \$ , , , .X

Repairs and maintenance **Z** \$ , , , .X

Unrealised losses on revaluation of assets to fair value **G** \$ , , , .X

All other expenses **S** \$ , , , .X

**Total expenses Q** \$ , , , , .X /

**Total profit or loss**

Subtract **Total expenses Q** from **Total income S** **T** \$ , , , .X /

Complete and attach an *International dealings schedule* 2024.

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

**7 Reconciliation to taxable income or loss**

Total profit or loss amount shown at **T** item 6 **B** \$    ,    ,    ,    .~~X~~ /

Did you have a CGT event during the year? **G** Yes  No  Answer **Yes** at **G** if the company had an amount of a capital gain from a trust.

Have you applied an exemption or rollover? **M** Yes  No  /  <sup>CODE</sup>

**!** Do you need to complete a *Capital gains tax (CGT) schedule 2024*?

- Add:**
- Net capital gain **A** \$    ,    ,    ,    .~~X~~
  - Non-deductible exempt income expenditure **U** \$    ,    ,    ,    .~~X~~
  - Franking credits **J** \$    ,    ,    ,    .~~X~~
  - Australian franking credits from a New Zealand company **C** \$    ,    ,    ,    .~~X~~
  - TOFA income from financial arrangements not included in item 6 **E** \$    ,    ,    ,    .~~X~~
  - Other assessable income **B** \$    ,    ,    ,    .~~X~~
  - Non-deductible expenses **W** \$    ,    ,    ,    .~~X~~
  - Accounting expenditure in item 6 subject to R&D tax incentive **D** \$    ,    ,    ,    .~~X~~

**Subtotal** **B** \$    ,    ,    ,    .~~X~~ /

- Less:**
- Complete and attach an *International dealings schedule 2024*.
- Section 46FA deductions for flow-on dividends **C** \$    ,    ,    ,    .~~X~~
  - Deduction for decline in value of depreciating assets **F** \$    ,    ,    ,    .~~X~~
  - Forestry managed investment scheme deduction **U** \$    ,    ,    ,    .~~X~~
  - Immediate deduction for capital expenditure **E** \$    ,    ,    ,    .~~X~~
  - Deduction for project pool **H** \$    ,    ,    ,    .~~X~~
  - Capital works deductions **I** \$    ,    ,    ,    .~~X~~
  - Section 40-880 deduction **Z** \$    ,    ,    ,    .~~X~~
  - Landcare operations and deduction for decline in value of water facility, fencing asset and fodder storage asset **N** \$    ,    ,    ,    .~~X~~
  - Deduction for environmental protection expenses **O** \$    ,    ,    ,    .~~X~~
  - Exempt income **V** \$    ,    ,    ,    .~~X~~
  - Other income not included in assessable income **Q** \$    ,    ,    ,    .~~X~~
  - TOFA deductions from financial arrangements not included in item 6 **W** \$    ,    ,    ,    .~~X~~
  - Other deductible expenses **X** \$    ,    ,    ,    .~~X~~
  - Small business skills and training boost **J** \$    ,    ,    ,    .~~X~~
  - Small business energy incentive **K** \$    ,    ,    ,    .~~X~~



Less: – continued

Do you need to complete a Losses schedule 2024?

Tax losses deducted R \$ [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X

Tax losses transferred in (from or to a foreign bank branch or a PE of a foreign financial entity) S \$ [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X

Subtraction items subtotal \$ [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X / [ ][ ]

\*Taxable/net income or loss T \$ [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X / [ ][ ] (an amount must be included even if it is zero)

8 Financial and other information

Functional currency translation rate N [ ][ ][ ][ ][ ] . [ ][ ][ ][ ][ ]

Functional currency chosen O [ ][ ][ ]

Opening stock A \$ [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X

Purchases and other costs S \$ [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X

Closing stock B \$ [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X / [ ][ ] CODE

Trading stock election Yes [ ] No [ ]

Trade debtors C \$ [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X

All current assets D \$ [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X

Total assets E \$ [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X

Trade creditors F \$ [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X

All current liabilities G \$ [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X

Total liabilities H \$ [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X

Total debt J \$ [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X

Commercial debt forgiveness K \$ [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X

Franked dividends paid J \$ [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X

Unfranked dividends paid K \$ [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X

Opening franking account balance P \$ [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X

Closing franking account balance M \$ [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X

Select your aggregated turnover range X [ ] (select range A to P)

Aggregated turnover Y \$ [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X

Excess franking offsets H \$ [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X

Loans to shareholders and their associates N \$ [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X / [ ][ ] CODE

Total salary and wage expenses D \$ [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X / [ ][ ] CODE

Payments to associated persons Q \$ [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X

**8 Financial and other information – continued**

Gross foreign income **G** \$ , , , -~~00~~

Net foreign income **R** \$ , , , -~~00~~ /

**Attributed foreign income**

- Listed country **B** \$ , , , -~~00~~
- Unlisted country **U** \$ , , , -~~00~~
- Transferor trust **V** \$ , , , -~~00~~

Total TOFA gains **T** \$ , , , -~~00~~

Total TOFA losses **U** \$ , , , -~~00~~

TOFA gains from unrealised movements in the value of financial arrangements **S** \$ , , , -~~00~~

Do you need to complete a Losses schedule 2024?

**9 Capital allowances**

**Depreciating assets first deducted in this income year**

Intangible depreciating assets first deducted **A** \$ , , , -~~00~~

Other depreciating assets first deducted **B** \$ , , , -~~00~~

Have you self-assessed the effective life of any of these assets? **C** Yes  No

**For all depreciating assets**

Did you recalculate the effective life for any of your assets this income year? **D** Yes  No

Total adjustable values at end of income year **E** \$ , , , -~~00~~

Assessable balancing adjustments on the disposal of intangible depreciating assets **F** \$ , , , -~~00~~

Deductible balancing adjustments on the disposal of intangible depreciating assets **G** \$ , , , -~~00~~

Termination value of intangible depreciating assets **H** \$ , , , -~~00~~

Termination value of other depreciating assets **I** \$ , , , -~~00~~

Subsequent year accelerated depreciation deductions for assets using Backing business investment **N** \$ , , , -~~00~~

**For entities connected with mining operations, exploration or prospecting**

Total mining capital expenditure and/or transport capital that you allocated to a project pool and for which you can claim a deduction this income year **J** \$ , , , -~~00~~

Total deduction for decline in value of intangible depreciating assets used in exploration or prospecting **K** \$ , , , -~~00~~

Total deduction for decline in value of other depreciating assets used in exploration or prospecting **L** \$ , , , -~~00~~

**10 Small business entity simplified depreciation**

Deduction for certain assets **A** \$ , , , -~~00~~

Deduction for general small business pool **B** \$ , , , -~~00~~

**11 Consolidation deductions relating to rights to future income, consumable stores and work in progress**

Prospective rules deductions **F** \$ , , , -~~00~~

**12 National rental affordability scheme**

National rental affordability scheme tax offset entitlement **J** \$ , , , -

13 Losses information

Tax losses carried forward to later income years U \$ [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X
Net capital losses carried forward to later income years V \$ [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X

Complete and attach a Consolidated groups losses schedule 2024 or a Losses schedule 2024, 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.

14 Personal services income

Does your income include an individual's personal services income? N Yes [ ] No [ ]

Total amount of PSI included at item 6 income labels A \$ [ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X

Total amount of deductions against PSI included at item 6 expense labels B \$ [ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X

Did you satisfy the results test in respect of any individual? C Yes [ ] No [ ]

Do you hold a personal services business (PSB) determination in respect of any individual? D Yes [ ] No [ ]

For any individual for whom you did not satisfy the results test or hold a PSB determination, and each source of their PSI income yielded less than 80% of their total PSI, indicate if you satisfied any of the following personal services business tests - print X in the appropriate box(es).

Unrelated clients test E1 [ ] Employment test E2 [ ] Business premises test E3 [ ]

15 Licensed clubs only

Percentage of non-member income A [ ][ ][ ] %

16 Life insurance companies and friendly societies only

Complying superannuation class B \$ [ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X

Net capital gain - complying superannuation class C \$ [ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X

Net capital gain - ordinary class D \$ [ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X

Assessable contributions E \$ [ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X

Fees and charges F \$ [ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X

18 Pooled development funds

Small and medium sized enterprises income G \$ [ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X

Unregulated investment income H \$ [ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X

19 Retirement savings accounts (RSAs) providers only

No-TFN contributions income U \$ [ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X (an amount must be included even if it is zero)

Income tax payable on no-TFN contributions income X \$ [ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] . [ ][ ][ ] (an amount must be included even if it is zero)

Net taxable income from RSAs V \$ [ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .X

20 Foreign income tax offset

Foreign income tax offset J \$ [ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] . [ ][ ][ ]



## 21 Research and development tax incentive

### Non-refundable R&D tax offset

Include total amounts from labels **A** and **B** in calculation statement at label **D** – *Non-refundable carry forward tax offsets*

Non-refundable R&D tax offset **A** \$ , , , .   
Non-refundable R&D tax offset carried forward from previous year **B** \$ , , , .   
Non-refundable R&D tax offset to be utilised in current year **C** \$ , , , .   
Non-refundable R&D tax offset carried forward to next year **D** \$ , , , .   
(**A** plus **B** less **C**)

### Refundable R&D tax offset

Include amount in calculation statement at label **E** – *Refundable tax offsets*

Refundable R&D tax offset **U** \$ , , , .

If you have completed labels **A** or **U** a *Research and development tax incentive schedule 2024* is required to be completed and lodged with your Company tax return.

### Adjustments

Clawback amounts – additional assessable income **W** \$ , , , .   
(include this amount at item **7B** – Other assessable income)

Balancing adjustments – catch up deduction **X** \$ , , , .   
(include this amount at item **7X** – Other deductible expenses)

## 22 Early stage venture capital limited partnership tax offset

Current year tax offset **L** \$ , , , .

Tax offset carried forward from a previous year **P** \$ , , , .

(include these amounts in the calculation statement at label **D** – Non-refundable carry forward tax offsets)

## 23 Early stage investor tax offset

Current year tax offset **M** \$ , , , .

Tax offset carried forward from a previous year **R** \$ , , , .

(include these amounts in the calculation statement at label **D** – Non-refundable carry forward tax offsets)

## 24 Digital games tax offset

Include amount from label **A** in calculation statement at label **E** – *Refundable tax offsets*

Current year refundable DGTO amount being claimed **A** \$ , , .

Total amount of current year DGTO already claimed or being claimed by related companies **B** \$ , , .

## 25 Reportable tax position

Are you required to lodge a reportable tax position schedule? **B** Yes  No

If you answered **Yes** at **B** complete and attach a *Reportable tax position schedule 2024*.



## Overseas transactions or interests/thin capitalisation

– the following questions must be answered.

If you answer **Yes** at item **27**, **28** or **29** complete and attach an *International dealings schedule 2024*.

### International related party dealings/transfer pricing

**26** 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** Yes  No

**27** 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 \$2 million? **Y** Yes  No

### 28 Overseas interests

Did you have overseas branch operations or a direct or indirect interest in a foreign trust, foreign company, controlled foreign entity or transferor trust? **Z** Yes  No

### 29 Thin capitalisation

Did the thin capitalisation provisions affect you? **O** Yes  No

### 30 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 **I** Yes  No

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?



# Calculation statement

**\*Important:** Item 7 label **T** and labels **A**, **T1**, **T5** and **I** of the calculation statement are mandatory. If you leave these labels blank, you will have specified a zero amount.

Please refer to the *Company tax return instructions 2024* on how to complete the calculation statement.

\*Taxable or net income **A** \$ , , , . ~~00~~  
*(an amount must be included even if it is zero)*

\*Tax on taxable or net income **T1** \$ , , , .   
*(an amount must be included even if it is zero)*

Gross tax **B** \$ , , , .

Non-refundable non-carry forward tax offsets **C** \$ , , , .

Subtotal 1 **T2** \$ , , , .   
*(B less C – cannot be less than zero)*

Non-refundable carry forward tax offsets **D** \$ , , , .

Subtotal 2 **T3** \$ , , , .   
*(T2 less D – cannot be less than zero)*

Refundable tax offsets **E** \$ , , , .

Subtotal 3 **T4** \$ , , , .   
*(T3 less E – cannot be less than zero)*

Franking deficit tax offset **F** \$ , , , .

**\*TAX PAYABLE** **T5** \$ , , , .   
*(T4 less F – cannot be less than zero, an amount must be included even if it is zero)*

## Section 102AAM interest charge

**G** \$ , , , .

Credit for tax withheld – foreign resident withholding (excluding capital gains)  
**H2** \$ , , , . ~~00~~

Credit for tax withheld where ABN is not quoted  
**H3** \$ , , , . ~~00~~

Tax withheld from interest or investments  
**H4** \$ , , , .

Credit for TFN amounts withheld from payments from closely held trusts  
**H5** \$ , , , .

Other credits  
**H7** \$ , , , .

Credit for foreign resident capital gains withholding amounts  
**H8** \$ , , , .

## Eligible credits

**H** \$ , , , .   
*(Add H2, H3, H4, H5, H7 and H8)*

\*Tax offset refunds **I** \$ , , , .   
*(Remainder of refundable tax offsets)  
 (unused amount from label E – an amount must be included even if it is zero)*

PAYG instalments raised **K** \$ , , , .

**AMOUNT DUE OR REFUNDABLE** **S** \$ , , , .   
*A positive amount at S is what you owe, while a negative amount is refundable to you.  
 (T5 plus G less H less I less K)*

# Declarations

## Tax agent's declaration:

I,   
declare that this tax return has been prepared in accordance with information provided 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 this tax return.

Agent's signature

Client's reference

Date   /   /

Contact name

Agent's phone number (include area code)

Agent's reference number

## PUBLIC OFFICER'S DECLARATION

### Important

Before making this declaration check to ensure that all income has been disclosed and the tax return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. 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.

**This declaration must be signed by the public officer.**

### Privacy statement

We are authorised to request TFNs by the *Taxation Administration Act 1953*. We use them to identify you in our records. It is not an offence not to provide TFNs. However, this may cause delays in processing your form.

Taxation law authorises us to collect information and disclose it to other government agencies. This includes personal information of the person authorised to complete the form and sign the declaration. See more about your privacy at [ato.gov.au/privacy](http://ato.gov.au/privacy)

## DECLARATION:

I declare that the information on this tax return, all attached schedules and any additional documents is true and correct.

Public officer's signature

Date   /   /

Public officer's name

Daytime contact number (include area code)

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