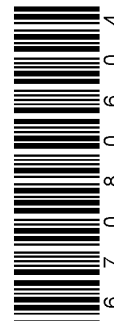




# Research and development tax concession schedule 2004

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 <b>Less</b> 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 <b>Less</b> 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 <b>L</b> — <b>R&amp;D concession claim</b> in the <i>Company tax return 2004</i> . Where an amount at items 15–17 is negative, print <b>L</b> in the box at the right of the amount at label <b>L</b> .				<b>L</b> <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 ( <b>Only</b> complete if claiming the research and development tax offset at <b>Part E</b> 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.				
<b>1</b>	Entity 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	Incremental expenditure not included above					
g	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), 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.		
<b>1</b>	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			
	<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 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.

