



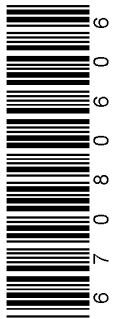
**Australian Government**  
**Australian Taxation Office**

# Research and development tax concession schedule

# 2006

Use the *Research and development tax concession schedule instructions 2006* (the instructions) to complete this schedule.

**Companies are to complete and attach this schedule to their 2006 tax return.**



**Original claim**  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 instructions 2006* and the *Research and development tax concession schedule instructions 2006* to complete this label. This amount must also be included at **D Accounting expenditure in item 6 subject to R&D tax concession item 7** in the *Company tax return 2006*.

**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	<b>A</b> <input type="text"/> -00	<b>B</b> <input type="text"/> -00	<b>C</b> <input type="text"/> -00	<b>D</b> <input type="text"/> -00
2 Salary expenditure	<b>E</b> <input type="text"/> -00	<b>F</b> <input type="text"/> -00	<b>G</b> <input type="text"/> -00	<input type="text"/>
3 Other R&D expenditure	<b>H</b> <input type="text"/> -00	<b>I</b> <input type="text"/> -00	<b>J</b> <input type="text"/> -00	<b>K</b> <input type="text"/> -00
4 Contract – other	<b>N</b> <input type="text"/> -00	<b>O</b> <input type="text"/> -00	<b>P</b> <input type="text"/> -00	<b>Q</b> <input type="text"/> -00
5 Plant leasing	<b>R</b> <input type="text"/> -00	<b>S</b> <input type="text"/> -00	<b>T</b> <input type="text"/> -00	<b>U</b> <input type="text"/> -00
6 Eligible feedstock expenditure	<b>V</b> <input type="text"/> -00	<b>W</b> <input type="text"/> -00	<b>X</b> <input type="text"/> -00	<input type="text"/>
7 Plant/pilot deductions – pre-29 January 2001 (including disposal losses)	<b>A</b> <input type="text"/> -00	<b>B</b> <input type="text"/> -00	<b>C</b> <input type="text"/> -00	<b>D</b> <input type="text"/> -00
8 <b>Less</b> pre-29 January 2001 disposal profits	<b>E</b> <input type="text"/> -00	<b>F</b> <input type="text"/> -00	<input type="text"/>	<input type="text"/>
9 Plant and depreciating assets – post-29 January 2001 (decline in value)	<b>H</b> <input type="text"/> -00	<b>I</b> <input type="text"/> -00	<b>J</b> <input type="text"/> -00	<input type="text"/>
10 Post-29 January 2001 disposal losses	<b>K</b> <input type="text"/> -00	<b>N</b> <input type="text"/> -00	<b>O</b> <input type="text"/> -00	<input type="text"/>
11 <b>Less</b> post-29 January 2001 disposal profits	<b>P</b> <input type="text"/> -00	<b>Q</b> <input type="text"/> -00	<b>R</b> <input type="text"/> -00	<input type="text"/>
12 Core technology – deductible amount	<b>S</b> <input type="text"/> -00	<b>T</b> <input type="text"/> -00	<input type="text"/>	<input type="text"/>
13 Interest or amounts in the nature of interest	<b>U</b> <input type="text"/> -00	<b>V</b> <input type="text"/> -00	<input type="text"/>	<input type="text"/>
14 Residual feedstock expenditure	<b>W</b> <input type="text"/> -00	<b>X</b> <input type="text"/> -00	<input type="text"/>	<input type="text"/>
15 Total of allocated base amounts	<b>A</b> <input type="text"/> / <input type="text"/>	<b>B</b> <input type="text"/> / <input type="text"/>	<b>C</b> <input type="text"/> / <input type="text"/>	<b>D</b> <input type="text"/>
16 Claims including concession (base amount plus 0%, 25% or 50%)		<b>E</b> <input type="text"/> / <input type="text"/>	<b>F</b> <input type="text"/> / <input type="text"/>	<b>G</b> <input type="text"/>
17 Total claim – including concession Transfer the amount at <b>L</b> to <b>L R&amp;D tax concession – not including label M</b> item 7 on page 2 of the <i>Company tax return 2006</i> . If the amount at <b>L</b> here (on the schedule) is negative, print <b>L</b> at the right of the amount at <b>L</b> on the company tax return.				<b>L</b> <input type="text"/> / <input type="text"/>

## PART B Amount of expenditure on the following items

1 Cooperative research centre (CRC) contributions	<b>I</b> <input type="text"/> -00
2 Trading stock expenditure	<b>J</b> <input type="text"/> -00
3 Royalties paid to non-residents for the use of core technology	<b>K</b> <input type="text"/> -00
4 Total expenditure on plant and depreciating assets	<b>N</b> <input type="text"/> -00
5 Total expenditure on core technology	<b>O</b> <input type="text"/> -00
6 Building expenditure and other adjustments required to the company's aggregate R&D amount	<b>X</b> <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

Do you wish to claim the incremental tax concession? Print **Y** for yes or **N** for no

To calculate eligibility for the research and development incremental tax concession deduction, see **Part D Research and development incremental tax concession** in the instructions.

			Show whole dollars only.			
1	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	Adjustment to Y <sup>0</sup> incremental spend of the company at row (a) above— <b>not</b> deductible at 125%					
g	Adjustment to Y <sup>0</sup> incremental spend of the company at row (a) above—deductible at 125%					
h	Total of additional schedule where applicable					
	<b>R&amp;D spend</b>		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.

Please indicate whether the company, or any of its group members, was eligible to claim the increment in 2005 and/or 2004. Note: Only select "Yes" in the relevant year(s) if the company satisfies the requirements of Sections 73T(3), 73T(4) and 73V(3) of the *Income Tax Assessment Act 1936*. Print **Y** for yes or **N** for no  2005  
Print **Y** for yes or **N** for no  2004

**2** Research and development incremental concession

Research and development incremental concession as calculated in Table 14 in **Part D Research and development incremental tax concession**, in the instructions.

Transfer this amount to **M** Incremental R&D (additional 50%) deduction item 7 on page 2 of the *Company tax return 2006*. **M**  .00

**PART E** Research and development tax offset

Do you wish to claim the R&D tax offset? Print **Y** for yes or **N** for no

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

			Show whole dollars only.	
1	Entity name	Tax file number	Aggregate R&D amount	Entity turnover
a				
b				
c				
d				
e				
g	Total of additional schedule where applicable			
	<b>Group totals</b>		B	C

Transfer the above totals to A and B respectively of Table 15 in **Part E Research and development tax offset** 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 at **C** Table 16 in **Part E Research and development tax offset** in the instructions.

Transfer this amount to **Y** R&D tax offset, if chosen item 7 on page 2 of the *Company tax return 2006*. **Y**  .00

**3** Research and development tax offset amount

Research and development tax offset amount as calculated at **B** Table 17 in **Part E Research and development tax offset** in the instructions.

Include this amount at **U** R&D tax offset in the **Calculation statement** on page 4 of the *Company tax return 2006*. **U**  :