



**!** Companies are to complete and attach this schedule to their 2024 tax return.

We use information in this form to meet our obligation to publish R&D expenditure, see [ato.gov.au/RDTI](http://ato.gov.au/RDTI)

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 2024*.

**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)	<b>A</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>B</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
2 R&D expenditure – Contract expenditure (not RSP)	<b>C</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>D</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
3 R&D expenditure – Salary expenditure	<b>E</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>F</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4 R&D expenditure – Other	<b>G</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>H</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
5 R&D expenditure – Feedstock input expenditure	<b>I</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>J</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
6 R&D expenditure – Paid to associates in the current year	<b>K</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>L</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
7 R&D assets – Decline in value	<b>M</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>N</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
9 Cooperative Research Centre (CRC) contributions	<b>Q</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>R</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
10 Total of allocated notional deductions	<b>X</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>Y</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
11 Total notional R&D deductions ( <b>X</b> plus <b>Y</b> )	<b>Z</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	



## PART B – Clawback amounts

### Feedstock

- 1 Feedstock revenue total □□,□□□,□□□,□□□.✕
- 2 Expenditure on feedstock inputs attributable to feedstock output □□,□□□,□□□,□□□.✕
- 3 Feedstock adjustment amount **B** □□,□□□,□□□,□□□.✕  
 ⓘ Calculation required. See instructions.

### 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 **M** □□,□□□,□□□,□□□.✕  
 ⓘ Calculation required. See instructions.

### Assessable balancing adjustments

- 8 Assessable balancing adjustment amount **O** □□,□□□,□□□,□□□.✕  
 ⓘ Calculation required. See instructions.

### Total clawback

- 9 Total clawback – additional assessable income **P** □□,□□□,□□□,□□□.✕  
 ⓘ Calculation required. See instructions. *(transfer amount to Company tax return item 21 label W)*

### Deductible balancing adjustments

- 10 Balancing adjustments – catch up deduction **Q** □□,□□□,□□□,□□□.✕  
 ⓘ Calculation required. See instructions. *(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 **E** □□,□□□,□□□,□□□.✕  
*(E1 plus E2 less E3 less E4)*





### 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 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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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 Z1 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** .

