



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
	<input style="width: 100%; height: 20px;" type="text"/> ·X

Connected and/or affiliated entity name

b	Tax file number (TFN)	Annual turnover
<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/> ·X
<input style="width: 100%; height: 20px;" type="text"/>		

c	Tax file number (TFN)	Annual turnover
<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/> ·X
<input style="width: 100%; height: 20px;" type="text"/>		

d	Tax file number (TFN)	Annual turnover
<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/> ·X
<input style="width: 100%; height: 20px;" type="text"/>		

e Connected and/or affiliated entities – totals from additional table, where applicable	<input style="width: 100%; height: 20px;" type="text"/> ·X
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f Less amounts excluded from aggregated turnover	<input style="width: 100%; height: 20px;" type="text"/> ·X
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Aggregated turnover	AT <input style="width: 100%; height: 20px;" type="text"/> ·X <small>(a + b + c + d + e – f)</small>
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PART E – R&D tax offset calculation

1 Additional information

Tax rate	R <input style="width: 100%; height: 20px;" type="text"/>
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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 <input style="width: 100%; height: 20px;" type="text"/> ·X <small>(transfer the amount at label Z, of Part A, item 11, to label Z1)</small>
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Refundable R&D tax offset	U <input style="width: 100%; height: 20px;" type="text"/> ·X <small>(transfer the amount at label U to the Company tax return item 21 label U)</small>
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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 <input style="width: 100%; height: 20px;" type="text"/> ·X
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Total notional R&D deductions	Z2 <input style="width: 100%; height: 20px;" type="text"/> ·X <small>(transfer the amount at label Z, of Part A, item 11 to label Z2)</small>
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R&D intensity	W <input style="width: 100%; height: 20px;" type="text"/>
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