





**4 Interposed entity election status**

If the company has an existing election, write the earliest income year specified.

If the company is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2024* for each election.

   

If revoking an interposed entity election, print **R** and complete and attach the *Interposed entity election or revocation 2024*.

**5 Country by country reporting entity**

If, at question 3 label **G2**, you indicated that you are a Country by country reporting entity.

Have you lodged a general purpose financial statement with ASIC in relation to this income year (before the due date for lodgment of the statement with ASIC)?

**A** Yes  No 

Will you be lodging a general purpose financial statement with ASIC in relation to this income year (before the due date for lodgment of the statement with ASIC)?

**B** Yes  No **Information statement – To be completed by all companies****6 Calculation of total profit or loss****Income**

Gross payments subject to foreign resident withholding (excluding capital gains)	<b>B \$</b> <input type="text"/> · <input type="checkbox"/>
Gross payments where ABN not quoted	<b>A \$</b> <input type="text"/> · <input type="checkbox"/>
Other sales of goods and services	<b>C \$</b> <input type="text"/> · <input type="checkbox"/>
Gross distribution from partnerships	<b>D \$</b> <input type="text"/> · <input type="checkbox"/> / <input type="text"/>
Gross distribution from trusts	<b>E \$</b> <input type="text"/> · <input type="checkbox"/> / <input type="text"/>
Forestry managed investment scheme income	<b>X \$</b> <input type="text"/> · <input type="checkbox"/>
Gross interest	<b>F \$</b> <input type="text"/> · <input type="checkbox"/>
Gross rent and other leasing and hiring income	<b>G \$</b> <input type="text"/> · <input type="checkbox"/>
Total dividends	<b>H \$</b> <input type="text"/> · <input type="checkbox"/>
Fringe benefit employee contributions	<b>I \$</b> <input type="text"/> · <input type="checkbox"/> / <input type="text"/>
Assessable government industry payments	<b>Q \$</b> <input type="text"/> · <input type="checkbox"/> / <input type="text"/>
Unrealised gains on revaluation of assets to fair value	<b>J \$</b> <input type="text"/> · <input type="checkbox"/>
Other gross income	<b>R \$</b> <input type="text"/> · <input type="checkbox"/> / <input type="text"/>
<b>Total income</b>	<b>S \$</b> <input type="text"/> · <input type="checkbox"/> / <input type="text"/>



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## 6 Calculation of total profit or loss – continued

### Expenses

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

Cost of sales **A \$**  ,  ,  ,  .~~☒~~ /

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

Superannuation expenses **D \$**  ,  ,  ,  .~~☒~~

Bad debts **E \$**  ,  ,  ,  .~~☒~~

Lease expenses within Australia **F \$**  ,  ,  ,  .~~☒~~

Lease expenses overseas **I \$**  ,  ,  ,  .~~☒~~

Rent expenses **H \$**  ,  ,  ,  .~~☒~~

Interest expenses within Australia **V \$**  ,  ,  ,  .~~☒~~

Interest expenses overseas **J \$**  ,  ,  ,  .~~☒~~

Royalty expenses overseas **U \$**  ,  ,  ,  .~~☒~~

Royalty expenses within Australia **W \$**  ,  ,  ,  .~~☒~~

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

Motor vehicle expenses **Y \$**  ,  ,  ,  .~~☒~~

Repairs and maintenance **Z \$**  ,  ,  ,  .~~☒~~

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

All other expenses **S \$**  ,  ,  ,  .~~☒~~

Complete  
and attach  
an International  
dealings schedule  
2024.

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

Total expenses **Q \$**  ,  ,  ,  ,  .~~☒~~ /

Total profit or loss

Subtract Total expenses **Q** **T \$**  ,  ,  ,  ,  .~~☒~~ /



**Less:** – continued

Do you need to complete a *Losses schedule 2024*?

Tax losses deducted **R \$**  ,  ,  ,  ,  .

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

**Subtraction items subtotal** **■ \$**  ,  ,  ,  ,  . /

**\*Taxable/net income or loss** **T \$**  ,  ,  ,  ,  . /

(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 \$**  ,  ,  ,  ,  .

Purchases and other costs **S \$**  ,  ,  ,  ,  .

Closing stock **B \$**  ,  ,  ,  ,  . /  CODE

Trading stock election **■** Yes  No

Trade debtors **C \$**  ,  ,  ,  ,  .

All current assets **D \$**  ,  ,  ,  ,  .

Total assets **E \$**  ,  ,  ,  ,  .

Trade creditors **F \$**  ,  ,  ,  ,  .

All current liabilities **G \$**  ,  ,  ,  ,  .

Total liabilities **H \$**  ,  ,  ,  ,  .

Total debt **J \$**  ,  ,  ,  ,  .

Commercial debt forgiveness **K \$**  ,  ,  ,  ,  .

Franked dividends paid **J \$**  ,  ,  ,  ,  .

Unfranked dividends paid **K \$**  ,  ,  ,  ,  .

Opening franking account balance **P \$**  ,  ,  ,  ,  .

Closing franking account balance **M \$**  ,  ,  ,  ,  .

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

Aggregated turnover **Y \$**  ,  ,  ,  ,  .

Excess franking offsets **H \$**  ,  ,  ,  ,  .

Loans to shareholders and their associates **N \$**  ,  ,  ,  ,  . /  CODE

Total salary and wage expenses **D \$**  ,  ,  ,  ,  . /  CODE

Payments to associated persons **Q \$**  ,  ,  ,  ,  .

## 8 Financial and other information – continued

Attributed foreign income	Gross foreign income <b>G \$</b> <input type="text"/> , <input type="text"/> ·
	Net foreign income <b>R \$</b> <input type="text"/> , <input type="text"/> · / <input type="text"/>
	Listed country <b>B \$</b> <input type="text"/> , <input type="text"/> ·
	Unlisted country <b>U \$</b> <input type="text"/> , <input type="text"/> ·
	Transferor trust <b>V \$</b> <input type="text"/> , <input type="text"/> ·
	Total TOFA gains <b>T \$</b> <input type="text"/> , <input type="text"/> ·
	Total TOFA losses <b>U \$</b> <input type="text"/> , <input type="text"/> ·
	TOFA gains from unrealised movements in the value of financial arrangements <b>S \$</b> <input type="text"/> , <input type="text"/> ·

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	<b>A \$</b> <input type="text"/> , <input type="text"/> ·
Other depreciating assets first deducted	<b>B \$</b> <input type="text"/> , <input type="text"/> ·
Have you self-assessed the effective life of any of these assets?	<b>C</b> Yes <input type="checkbox"/> No <input type="checkbox"/>

For all depreciating assets

Did you recalculate the effective life for any of your assets this income year?

Total adjustable values at end of income year	<b>E \$</b> <input type="text"/> , <input type="text"/> ·
Assessable balancing adjustments on the disposal of intangible depreciating assets	<b>F \$</b> <input type="text"/> , <input type="text"/> ·
Deductible balancing adjustments on the disposal of intangible depreciating assets	<b>G \$</b> <input type="text"/> , <input type="text"/> ·
Termination value of intangible depreciating assets	<b>H \$</b> <input type="text"/> , <input type="text"/> ·
Termination value of other depreciating assets	<b>I \$</b> <input type="text"/> , <input type="text"/> ·
Subsequent year accelerated depreciation deductions for assets using Backing business investment	<b>N \$</b> <input type="text"/> , <input type="text"/> ·

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	<b>J \$</b> <input type="text"/> , <input type="text"/> ·
Total deduction for decline in value of intangible depreciating assets used in exploration or prospecting	<b>K \$</b> <input type="text"/> , <input type="text"/> ·
Total deduction for decline in value of other depreciating assets used in exploration or prospecting	<b>L \$</b> <input type="text"/> , <input type="text"/> ·

## 10 Small business entity simplified depreciation

Deduction for certain assets	<b>A \$</b> <input type="text"/> , <input type="text"/> ·
Deduction for general small business pool	<b>B \$</b> <input type="text"/> , <input type="text"/> ·

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

Prospective rules deductions **F \$**  ,  ,  ,  ,  ,  ·

## 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 \$**  ,  ,  ,  .

Net capital losses carried forward to later income years **V \$**  ,  ,  ,  .

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 \$**  ,  ,  ,  .

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

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 \$**  ,  ,  ,  .

Net capital gain – complying superannuation class **C \$**  ,  ,  ,  .

Net capital gain – ordinary class **D \$**  ,  ,  ,  .

Assessable contributions **E \$**  ,  ,  ,  .

Fees and charges **F \$**  ,  ,  ,  .

### 18 Pooled development funds

Small and medium sized enterprises income

**G \$**  ,  ,  ,  .

Unregulated investment income

**H \$**  ,  ,  ,  .

### 19 Retirement savings accounts (RSAs) providers only

No-TFN contributions income

**U \$**  ,  ,  ,  .

(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 \$**  ,  ,  ,  .

### 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

### 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

### Thin capitalisation

Did the thin capitalisation provisions affect you?

O Yes  No

### 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 \$**  ,  ,  ,  .

(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 \$**  ,  ,  ,  .

Credit for tax withheld where ABN is not quoted

**H3 \$**  ,  ,  ,  .

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

(Remainder of refundable tax offsets)

**I \$**  ,  ,  ,  .

(unused amount from label **E** – an amount must be included even if it is zero)

(unused amount from label **E** – an amount must be included even if it is zero)

### PAYG instalments raised

**K \$**  ,  ,  ,  .

### AMOUNT DUE OR REFUNDABLE

A positive amount at **S** is what you owe, while a negative amount is refundable to you.

**S \$**  ,  ,  ,  .

(**T5** plus **G** less **H** less **I** less **K**)

