



Day / Month / Year to Day / Month / Year

Or specify period if part year or approved substitute period.

Notes to help you prepare this tax return are in the *Company tax return instructions 2024* (the instructions), available from the ATO.

When completing this return

- Print clearly, using a black pen only.
- Use BLOCK LETTERS and print one character in each box.
- Place X in all applicable boxes.

S M I T H S T



Company information

Tax file number (TFN)

Name of company

Australian business number (ABN)

Previous name of company

If the company name has changed, print the previous name exactly as shown on the last tax return lodged and show Australian company number (ACN) or Australian registered body number (ARBN).

ACN or ARBN

Current postal address

If the address has not changed, print it exactly as shown on the last tax return lodged.

Suburb/town State/territory Postcode

Country if not Australia

Postal address on previous tax return

If the address has changed, print the previous address exactly as shown on the last tax return lodged.

Suburb/town State/territory Postcode

Country if not Australia

[illegible]

Electronic funds transfer (EFT)

[illegible][illegible]

Immediate holding company name and ABN

[illegible]

2 Description of main business activity

[illegible]

3 Status of company – print **X** in all applicable boxes.

Resident **C1** ☐ Non-resident no permanent estab. **C2** ☐ Non-resident with permanent estab. **C3** ☐

Cooperative **D1** Non-profit **D3** Strata title **D4** Pooled development fund **D5**

Limited partnership **D6** ☐ Corporate unit trust **D7** ☐ Public trading trust **D8** ☐ Private **D9** ☐

Public **D10**

Multiple business **E1** Ceased business **E2** Commenced business **E3**

Small business entity **F1** Base rate entity **F2**

Significant global entity **G1** Country by country reporting entity **G2**

Consolidated head company **Z1** ☐ Consolidated subsidiary member **Z2** ☐

7

B Yes ☐ No ☐

06560/24

Expenses

Cost of sales **A** \$ /

Superannuation expenses D \$ [] [] . [] [] [] [] . [] [] [] [] . [] [] [] [] .

Bad debts E \$

Lease expenses within Australia F \$ ☒

Lease expenses overseas I \$

Rent expenses H \$, . . .

Interest expenses within Australia **v** \$, , , . ~~00~~

- Interest expenses overseas J \$,,,.00

- Royalty expenses overseas U \$, , , .

Royalty expenses within Australia **W \$** , , , . ~~00~~

Depreciation expenses **X** \$, , , .~~00~~

Motor vehicle expenses Y \$, . . .

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

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

All other expenses **\$** , , , . .

Total expenses Q \$, , , .~~0~~ /

Total profit or loss

Subtract **Total expenses Q** from **Total income S** **T** \$, , , . /

Complete
and attach
an *International
dealings schedule*
2024.

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

7 Reconciliation to taxable income or loss

Total profit or loss amount shown at T item 6 \$, , , .~~00~~ /

Did you have a CGT event during the year? **G** Yes ☐ No ☐

Answer **Yes** at **G** if the company had an amount of a capital gain from a trust.

Have you applied an exemption or rollover? **M** Yes ☐ No ☐ /

! Do you need to complete a *Capital gains tax (CGT) schedule 2024*?

Add: Net capital gain **A** \$, , , .~~00~~

Non-deductible exempt income expenditure **U** \$, , , .~~00~~

Franking credits **J** \$, , , .~~00~~

Australian franking credits from a New Zealand company **C** \$, , , .~~00~~

TOFA income from financial arrangements not included in item 6 **E** \$, , , .~~00~~

Other assessable income **B** \$, , , .~~00~~

Non-deductible expenses **W** \$, , , .~~00~~

Accounting expenditure in item 6 subject to R&D tax incentive **D** \$, , , .~~00~~

Subtotal \$, , , .~~00~~ /

Less:

Complete and attach an *International dealings schedule 2024*.

Section 46FA deductions for flow-on dividends **C** \$, , , .~~00~~

Deduction for decline in value of depreciating assets **F** \$, , , .~~00~~

Forestry managed investment scheme deduction **U** \$, , , .~~00~~

Immediate deduction for capital expenditure **E** \$, , , .~~00~~

Deduction for project pool **H** \$, , , .~~00~~

Capital works deductions **I** \$, , , .~~00~~

Section 40-880 deduction **Z** \$, , , .~~00~~

Landcare operations and deduction for decline in value of water facility, fencing asset and fodder storage asset **N** \$, , , .~~00~~

Deduction for environmental protection expenses **O** \$, , , .~~00~~

Exempt income **V** \$, , , .~~00~~

Other income not included in assessable income **Q** \$, , , .~~00~~

TOFA deductions from financial arrangements not included in item 6 **W** \$, , , .~~00~~

Other deductible expenses **X** \$, , , .~~00~~

Small business skills and training boost **J** \$, , , .~~00~~

Small business energy incentive **K** \$, , , .~~00~~



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

*Taxable/net income or loss **T** \$, , , . /
(an amount must be included even if it is zero)

Payments to associated persons Q \$ ☒

8 Financial and other information – continued

Gross foreign income **G** \$, , , .00

Net foreign income **R** \$, , , .00 /

Attributed foreign income

Listed country **B** \$, , , .00

Unlisted country **U** \$, , , .00

Transferor trust **V** \$, , , .00

Total TOFA gains **T** \$, , , .00

Total TOFA losses **U** \$, , , .00

TOFA gains from unrealised movements in the value of financial arrangements **S** \$, , , .00

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 **A** \$, , , .00

Other depreciating assets first deducted **B** \$, , , .00

Have you self-assessed the effective life of any of these assets? **C** Yes ☐ No ☐

For all depreciating assets

Did you recalculate the effective life for any of your assets this income year? **D** Yes ☐ No ☐

Total adjustable values at end of income year **E** \$, , , .00

Assessable balancing adjustments on the disposal of intangible depreciating assets **F** \$, , , .00

Deductible balancing adjustments on the disposal of intangible depreciating assets **G** \$, , , .00

Termination value of intangible depreciating assets **H** \$, , , .00

Termination value of other depreciating assets **I** \$, , , .00

Subsequent year accelerated depreciation deductions for assets using Backing business investment **N** \$, , , .00

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 **J** \$, , , .00

Total deduction for decline in value of intangible depreciating assets used in exploration or prospecting **K** \$, , , .00

Total deduction for decline in value of other depreciating assets used in exploration or prospecting **L** \$, , , .00

10 Small business entity simplified depreciation

Deduction for certain assets **A** \$, , , .00

Deduction for general small business pool **B** \$, , , .00

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

Prospective rules deductions **F** \$, , , .00

12 National rental affordability scheme

National rental affordability scheme tax offset entitlement **J** \$, , , .00

13 Losses informationTax 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 incomeDoes 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

☐

28 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

☐

29 Thin capitalisation

Did the thin capitalisation provisions affect you?

O

Yes

☐

No

☐

30 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

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?

I

Yes

☐

No

☐

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OFFICIAL: Sensitive (when completed)

COMPANY TAX RETURN 2024

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** \$, , , . ~~00~~
(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 \$, , , . ~~00~~

Credit for tax withheld where ABN is not quoted
H3 \$, , , . ~~00~~

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 **I** \$, , , .
(Remainder of refundable tax offsets)
(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**)



Declarations

Tax agent's declaration:

I,

declare that this tax return has been prepared in accordance with information provided by the taxpayer, that the taxpayer has given me a declaration stating that the information provided to me is true and correct and that the taxpayer has authorised me to lodge this tax return.

Agent's signature

Client's reference

Date / /

Contact name

Agent's phone number (include area code)

Agent's reference number

PUBLIC OFFICER'S DECLARATION

Important

Before making this declaration check to ensure that all income has been disclosed and the tax return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements in tax returns.

This declaration must be signed by the public officer.

Privacy statement

We are authorised to request TFNs by the *Taxation Administration Act 1953*. We use them to identify you in our records. It is not an offence not to provide TFNs. However, this may cause delays in processing your form.

Taxation law authorises us to collect information and disclose it to other government agencies. This includes personal information of the person authorised to complete the form and sign the declaration. See more about your privacy at ato.gov.au/privacy

DECLARATION:

I declare that the information on this tax return, all attached schedules and any additional documents is true and correct.

Public officer's signature

Date / /

Public officer's name

Daytime contact number (include area code)

Hours taken to prepare and complete this tax return **J**

