

**Attribution Managed Investment Trust
(AMIT) Tax Return**

2021

Day / Month / Year to Day / Month / Year
or specify for part year or approved substitute period

Amendment details (electronic only)

Amendment indicator

Yes/No

Amendment type

3 – Agency error
4 – Lodgement error

Amendment sequence number

Amendment reason

Trust information

Tax File Number (TFN)

Australian Business number (ABN)

Name of trust

Previous name of trust

Current postal address

Suburb/town

State/territory

Postcode

Country

Postal address on previous tax return

Suburb/town

State/territory

Postcode

Country

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Full name of the trustee to whom notices should be sent

Individual trustee details

Title: Mr Mrs Miss Ms Other

Surname or family name

First name

Other given names

Non-individual trustee details

Non-individual name

Daytime contact phone number

Trustee ABN

Area code

Phone number

Trustee liability

Trust component deficit of character relating to tax offset

Shortfall in determined member components of character relating to assessable income

Excess in determined member components of character relating to tax offset

Determined Trust Component Amounts that are not reflected in Member Components

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Amounts of under of character relating to assessable income not properly carried forward

Amounts of over of character relating to tax offset not properly carried forward

Amounts of non-arm's length income of MIT

Additional information

Final tax return

No

Yes

Significant global entity

Country by country reporting entity

Industry code

Description of main business activity

Credit for interest on early payments – amount of interest

Electronic funds transfer (EFT)

BSB number

Account number

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Account name

Overseas transactions/thin capitalisation

Was the aggregate amount of your transactions or dealings with international related parties (including the value of any property/service transferred or the balance of any loans) greater than \$2 million?

No Yes

Did the thin capitalisation provisions affect you?

No Yes

Interest expenses overseas

\$

Royalty expenses overseas

\$

If you answered **Yes** to either of the questions above or had overseas interest or royalty expenses, you must lodge an **International dealings schedule**

Transaction with specified countries

Funds or property, whether directly or indirectly, have been sent to, or received from, any of the specified countries

No Yes

Trustee has 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 any of the specified countries

No Yes

Key financial information

All current assets

\$

Total assets

\$

All current liabilities

\$

Total liabilities

\$

Total accounting profit/(loss) of AMIT

\$

Select your aggregated turnover range

(select range **A** to **P**)

Aggregated turnover

\$

Separate AMIT treatment

Have you chosen to treat separate classes in the trust as a separate AMIT?

No Yes

If yes, how many separate classes does the trust have?

If yes, have you transferred assets between classes during this income year?

No Yes

Capital account election

Has the trustee made an election into managed investment trust capital account treatment?

No Yes

Stapled entities

Is the AMIT stapled to another entity?

No Yes

If yes, please provide the ABN for each stapled entity:

ABN

ABN

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ABN

ABN

Capital allowances

Are you making a choice to opt out of temporary full expensing for some or all of your eligible assets? (A – Some eligible assets;
B – All eligible assets)

Number of assets you are opting out for

Value of assets you are opting out for \$

Temporary full expensing deductions \$

Number of assets you are claiming for

Are you making a choice to opt out of Backing business investment for some or all of your eligible assets? (A – Some eligible assets;
B – All eligible assets)

Number of assets you are opting out for

Value of assets you are opting out for \$

Have you self-assessed the effective life of any depreciating assets acquired in the income year? No Yes

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

Total depreciation deducted for income year \$

Total section 40-880 deductions \$

Total Division 43 capital works deductions (special building write-off) \$

Withholding obligations

Total deemed AMIT dividend, interest or royalty (DIR) payments \$

Total deemed fund payments \$

Debt-like trust instruments (Subdivision 276-J)

Total deductions claimed for returns paid \$

Division 6C amounts

Main category of eligible investment business

Total amount of eligible investment business income \$

Did the AMIT rely on the following during the income year:

The rental safe harbour rule in 102MB(2)? No Yes

The 2% non-eligible investment business safe harbour in 102MC? No Yes

Did the AMIT rely on the following during the income year:

The percentage of income from things other than an eligible investment business %

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0% to 0.5%
> 0.5% to 1.0%
> 1.0% to 1.5%
>1.5% to 2.0%

Payments from related entities

Did the AMIT receive payments from related entities during the income year?

No Yes

If Yes, please advise the amount of the payments

\$

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Statement of attribution for non-withholding MITs

Foreign resident member details

Tax File Number (TFN)

Individual details

Title:

Mr

Mrs

Miss

Ms

Other

Surname or family name

First name

Other given names

Date of Birth

Day

/

Month

/

Year

Individual member residential address

Suburb/town

Postal/Zip code

Country

Non-individual details

Non-individual name

Member business address

Suburb/town

Postal/Zip code

Country

Trustee assessment details

Trustee assessment code

Taxable Determined Member Component

\$

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DECLARATIONS

Taxpayer'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 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 a trustee or public officer.

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). If you do not provide a TFN, it could increase the chance of delay or error in each beneficiary's assessment.

Taxation law authorises the ATO to collect information including personal information about the person authorised to sign the declaration.

For information about your privacy go to ato.gov.au/privacy

DECLARATION:

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

Taxpayer's signature

[electronic signature accepted]

Date Day / Month / Year

Declarer position Declarer identifier

Contact name Telephone number

Tax Agent's declaration

I declare that this tax return has been prepared in accordance with information supplied 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 the tax return.

Taxpayer's signature

[electronic signature accepted]

Client reference

Date Day / Month / Year

Contact name

Agent's reference Agent's contact phone number Area code Phone number

Hours taken to prepare and complete this tax return

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**Attribution Managed Investment Trust
(AMIT) Tax Schedule**

Day / Month / Year to Day / Month / Year
or specify for part year or approved substitute period

Trust information

Tax File Number (TFN) Australian Business number (ABN)

Name of trust

Name of AMIT class

Is this the final schedule for this class (where the schedule relates to a separate class)? No Yes
Number of members in the AMIT class at the end of the income year

Assessable income

Income – other than capital gains

Assessable income	\$
Direct deductions	\$
Other deductions	\$
Non-Concessional MIT Income (NCMI)	\$
Excluded from NCMI	\$
Trust components	\$
Total unders	\$
Total overs	\$
Determined trust components	\$
Carry-forward trust component deficits	\$

Assessable income

Income –capital gains

Net capital gain	\$
Direct deductions	\$

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Other deductions	\$
Non-Concessional MIT Income (NCMI)	\$
Excluded from NCMI	\$
Trust components	\$
Total unders	\$
Total overs	\$
Determined trust components	\$
Carry-forward trust component deficits	\$
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Total assessable income	\$
Total deductions	\$
Other Deductions	\$
<hr/>	
Exempt income	
Determined trust components	\$
<hr/>	
Non-assessable non-exempt income (NANE)	
Determined trust components	\$
<hr/>	
Tax offsets	
Trust components	\$
Total unders	\$
Total overs	\$
Determined trust components	\$
Trust component deficits	\$
<hr/>	
Key financial information	
Total assets	\$
Total liabilities	\$
Debt deductions	\$
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Tax losses information	
Balance of tax losses brought forward from prior income years	\$
Uplift of tax losses of designated infrastructure project entities	\$
Net forgiven amount of debt	\$
Tax losses incurred (if any) during the current year	\$

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Net exempt income	\$
Tax losses forgone	\$
Tax losses deducted	\$
Tax losses carried forward to later income years	\$