

Attribution Managed Investment Trust (AMIT) tax return

2024

/ / to / /

or specify period if part year or approved substitute period.

Amendment details (electronic only)

Amendment indicator

Yes No

Amendment type

3 – Agency error
 4 – Lodgment 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

(Australia only)

Postcode

(Australia only)

Country

Postal address on previous tax return

Suburb/town

State/territory

(Australia only)

Postcode

(Australia only)

Country

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

Trustee ABN

Daytime contact phone number

Area code

Phone number

Trustee liability

Is any tax payable by the trustee? Yes No

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

INTERNAL ATO USE ONLY

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 Yes No

Significant global entity Country by country reporting entity

Industry code

Description of main business activity

Electronic funds transfer (EFT)

BSB number

Account number

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? Yes No

Did the thin capitalisation provisions affect you? Yes No

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 Yes No

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 Yes No

Key financial information

All current assets \$

Total assets \$

All current liabilities \$

Total liabilities \$

Total accounting profit or loss of the trust \$

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? Yes No

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

If yes, have you transferred assets between classes during this income year? Yes No

Capital account election

Has the trustee made an election into managed investment trust capital account treatment? Yes No

Stapled entities

Is the trust stapled to another entity? Yes No

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

ABN

ABN

ABN

ABN

Capital allowances

Have you self-assessed the effective life of any depreciating assets acquired in the income year?

Yes No

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

Yes No

Total depreciation deducted for income year \$

Total section 40-880 deductions \$

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

Small business bonus deductions

Small business skills and training boost \$

Small business energy incentive \$

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 trust rely on the following during the income year:

The rental safe harbour rule in subsection 102MB(2)?

Yes No

The 2% non-eligible investment business safe harbour in section 102MC?

Yes No

If **Yes**, advise:

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

%

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 trust receive payments from related entities during the income year?

Yes No

If **Yes**, please advise the amount of the payments

\$

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 / /

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 \$

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 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 or errors in each beneficiary's assessment.

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, 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.

Agent's signature

[electronic signature accepted]

Date

Day / Month / Year

Client reference

Contact name

Agent's reference

Agent's contact phone number

Area code

Phone number

Hours taken to prepare and complete this tax return

Attribution Managed Investment Trust (AMIT) tax schedule

2024

Day / Month / Year
 to
 Day / Month / Year

or specify period if 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)?

Yes No

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

Total assessable income

\$

Total deductions

\$

Other deductions

\$

Exempt income

Determined trust components	\$
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Non-assessable non-exempt income (NANE)

Determined trust components	\$
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Tax offsets

Trust components	\$
Total unders	\$
Total overs	\$
Determined trust components	\$
Trust component deficits	\$

Key financial information

Total assets	\$
Total liabilities	\$
Debt deductions	\$

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

\$

Net exempt income

\$

Tax losses forgone

\$

Tax losses deducted

\$

Tax losses carried forward to later income years

\$

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