

Attribution Managed Investment Trust (AMIT) tax return

2023

Day / Month / Year to Day / Month / Year
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 liabilityIs 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 informationFinal 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

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

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 boost

Small business skills and training boost

\$

Small business technology investment boost

\$

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

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			
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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			
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

2023

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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	\$