

Attribution Corporate Collective Investment Vehicle (CCIV) sub-fund 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

CCIV sub-fund information

Tax file number (TFN)

Australian business number (ABN)

Australian registered fund number (ARFN)

Name of CCIV sub-fund

Previous name of CCIV sub-fund

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

Name of the CCIV to whom notices should be sent

CCIV name

[Text input field for CCIV name]

CCIV Australian company number (ACN)

[ACN input fields: 00 0000 00 0000]

CCIV corporate director details

Corporate director name

[Text input field for Corporate director name]

Corporate director Australian business number (ABN)

[ABN input fields: 00 0000 0000 0000]

Daytime contact phone number

Area code

Phone number

[Area code input field]

[Phone number input field]

AMIT eligibility requirements

Did the CCIV sub-fund meet the AMIT eligibility requirements for the income year?

Yes [input]

No [input]

Did the CCIV sub-fund rely on a safe harbour provision to meet AMIT eligibility for the income year?

Yes [input]

No [input]

Safe Harbour period of time

(select range A to C) [input]

Trustee liabilities

Is any tax payable by the trustee?

Yes [input]

No [input]

Trust component deficit of character relating to tax offset

\$ [input]

Shortfall in determined member components of character relating to assessable income

\$ [input]

Excess in determined member components of character relating to tax offset

\$ [input]

Determined trust component amounts that are not reflected in Member Components

\$ [input]

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

\$ [input]

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

\$ [input]

Amounts of non-arm's length income of MIT

\$ [input]

Additional information

Final tax return

Yes [input]

No [input]

Number of members in the CCIV sub-fund at the end of the income year

[input]

Significant global entity

[input]

Country by country reporting entity

[input]

Industry code

[input]

Description of main business activity

[input]

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

Debt deductions

Select your aggregated turnover range

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

Aggregated turnover

Capital account election

Has the CCIV sub-fund elected into managed investment trust capital account treatment?

Yes

No

Stapled entities

Is the trust stapled to another entity?

Yes

No

If **Yes**, provide the ABN for each stapled entity:

ABN

ABN

ABN

ABN

CCIV cross-investment

Do you own shares that are referable to a sub-fund within the same CCIV as you?

Yes No

Payments from related entities

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

Yes No

If Yes, advise the amount of the payments

\$

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 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%

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	\$	<input style="width: 100%;" type="text"/>
Direct deductions	\$	<input style="width: 100%;" type="text"/>
Other deductions	\$	<input style="width: 100%;" type="text"/>
Non-Concessional MIT Income (NCMI)	\$	<input style="width: 100%;" type="text"/>
Excluded from NCMI	\$	<input style="width: 100%;" type="text"/>
Trust components	\$	<input style="width: 100%;" type="text"/>
Total unders	\$	<input style="width: 100%;" type="text"/>
Total overs	\$	<input style="width: 100%;" type="text"/>
Determined trust components	\$	<input style="width: 100%;" type="text"/>
Carry-forward trust component deficits	\$	<input style="width: 100%;" type="text"/>

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Total assessable income	\$	<input style="width: 100%;" type="text"/>
Total deductions	\$	<input style="width: 100%;" type="text"/>
Total determined trust components of characters relating to assessable income	\$	<input style="width: 100%;" type="text"/>

Exempt income

Determined trust components	\$	<input style="width: 100%;" type="text"/>
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Non-assessable non-exempt income (NANE)

Determined trust components	\$	<input style="width: 100%;" type="text"/>
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Tax offsets

Trust components	\$	<input style="width: 100%;" type="text"/>
Total unders	\$	<input style="width: 100%;" type="text"/>
Total overs	\$	<input style="width: 100%;" type="text"/>
Determined trust components	\$	<input style="width: 100%;" type="text"/>
Trust component deficits	\$	<input style="width: 100%;" type="text"/>

Tax losses information

Balance of tax losses brought forward from prior income years	\$
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	\$

Statement of attribution for non-withholding attribution CCIV sub-fund

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 director, company secretary or public officer of the corporate director of the CCIV in its representative capacity of the CCIV as trustee.

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.

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