



WHEN TO USE THIS FORM

Trustees of managed investment trusts (MITs) that came into existence prior to the 2009–10 income year must use this form for making an election for capital treatment in accordance with section 275-115 of the *Income Tax Assessment Act 1997* (ITAA 1997).

Once this form is completed, the election will have effect for the 2008–09 and later income years.

WHO CAN MAKE AN ELECTION FOR CAPITAL TREATMENT?

The trustee of a MIT can make an election for capital treatment.

TIMEFRAMES FOR MAKING AN ELECTION FOR CAPITAL TREATMENT

For MITs that came into existence prior to the 2009–10 income year, the election must be made by 2 September 2010, or if the Commissioner allows a later day – that later day.

HOW TO COMPLETE THIS FORM

Write the tax file number (TFN) of the trust in the space provided.

To make an election for capital treatment, print 'Y' for YES at the tick box.

The declaration must be signed and dated by the trustee of the MIT. If the trustee is a company, the company's public officer must sign for that corporate trustee.

This election forms part of the MIT's tax records for the 2008–09 income year. You don't need to send this form to us.

➤ For more information refer to *Managed investment trusts: election for capital treatment* fact sheet on our website www.ato.gov.au

Tax file number (TFN) of the trust

ⓘ We are authorised by the *Taxation Administration Act 1953* to collect your Tax File Number (TFN) however, it is not an offence not to provide your TFN.

Name of trust

Has the trustee of the managed investment trust made an election for capital treatment?

 Print Y for yes

Declaration

ⓘ This declaration must be signed by the trustee or, if the trustee is a company, the public officer of the corporate trustee.

TRUSTEE DECLARATION

I declare that the information in this form is true and correct.

Title

Trustee or public officer's name

Signature

Date

Day Month Year
 / /

ⓘ Do not send this form to us. It should be available as part of your tax records for the 2008–09 income year.