

Attribution Corporate Collective Investment Vehicle (CCIV) sub-fund tax return

2025

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 Postcode  
Country

Postal address on previous tax return

Suburb/town State/territory Postcode  
Country

**Name of the CCIV to whom notices should be sent**

CCIV name

CCIV Australian company number (ACN)

       
**CCIV corporate director details**

Corporate director name

Corporate director Australian business number (ABN)

       

Daytime contact phone number

Area code

Phone number


**AMIT eligibility requirements**

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

Yes ☐No ☐

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

Yes ☐No ☐

Safe Harbour period of time

(select range **A** to **C**) **Trustee liabilities**

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 ☐

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

Significant global entity ☐Country-by-country reporting entity ☐

Industry code

MIT type ☐

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 ☐

Were the thin capitalisation or debt deduction creation rules applicable to you?

Yes ☐ No ☐

Interest expenses overseas

Royalty expenses overseas



If you answer **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	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
ABN	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
ABN	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
ABN	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

## 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

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) \$

Build to rent capital works deduction at 4% \$

## Withholding obligations

Is the trust a Withholding MIT?

Yes ☐

No ☐

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 (other than build to rent)

 \$

BTR excluded from NCMI – non primary production

 \$

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 (other than build to rent)	\$
BTR excluded from NCMI capital gains	\$
Trust components	\$
Total unders	\$
Total overs	\$
Determined trust components	\$
Carry-forward trust component deficits	\$

## INTERNAL ATO USE ONLY

Total assessable income	\$
Total deductions	\$
Total determined trust components of characters relating to assessable income	\$

## 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	\$

## 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 

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

\$

## 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 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](https://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"/>

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"/>

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