

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

2024

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

[Text input field for amendment reason]

CCIV sub-fund information

Tax file number (TFN)

Australian business number (ABN)

Australian registered fund number (ARFN)

Name of CCIV sub-fund

[Text input field for name of CCIV sub-fund]

Previous name of CCIV sub-fund

[Text input field for previous name of CCIV sub-fund]

Current postal address

[Text input field for current postal address]

Suburb/town

[Text input field for suburb/town]

State/territory

(Australia only)

Postcode

(Australia only)

Country

[Text input field for country]

Postal address on previous tax return

[Text input field for postal address on previous tax return]

Suburb/town

[Text input field for suburb/town]

State/territory

(Australia only)

Postcode

(Australia only)

Country

[Text input field for 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

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

\$ [input field]

Shortfall in determined member components of character relating to assessable income

\$ [input field]

Excess in determined member components of character relating to tax offset

\$ [input field]

Determined trust component amounts that are not reflected in Member Components

\$ [input field]

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

\$ [input field]

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

\$ [input field]

Amounts of non-arm's length income of MIT

\$ [input field]

Additional information

Final tax return

Yes

No

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

[input field]

Significant global entity

Country by country reporting entity

Industry code

[input field]

Description of main business activity

[input field]

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

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 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%

Assessable income

Income – other than capital gains

Assessable income	\$	<input style="width: 95%;" type="text"/>
Direct deductions	\$	<input style="width: 95%;" type="text"/>
Other deductions	\$	<input style="width: 95%;" type="text"/>
Non-Concessional MIT Income (NCMI)	\$	<input style="width: 95%;" type="text"/>
Excluded from NCMI	\$	<input style="width: 95%;" type="text"/>
Trust components	\$	<input style="width: 95%;" type="text"/>
Total unders	\$	<input style="width: 95%;" type="text"/>
Total overs	\$	<input style="width: 95%;" type="text"/>
Determined trust components	\$	<input style="width: 95%;" type="text"/>
Carry-forward trust component deficits	\$	<input style="width: 95%;" type="text"/>

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	\$	

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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

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 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

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

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