

**Attribution Managed Investment Trust  
(AMIT) Tax Return**

**2020**

Day / Month / Year to Day / Month / Year  
or specify for part year or approved substitute period

**Amendment details** (electronic only)

Amendment indicator

Yes/No

Amendment type

3 – Agency error  
4 – Lodgement 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

Postcode

Postal address on previous tax return

Suburb/town

State/territory

Postcode

# FOR ILLUSTRATION ONLY (MUST LODGE ELECTRONICALLY)

## 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

Daytime contact phone number

Trustee ABN

Area code

Phone number

### Trustee liability

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

No

Yes

Industry code

Description of main business activity

Credit for interest on early payments – amount of interest

### Electronic funds transfer (EFT)

BSB number

Account number

Account name

# FOR ILLUSTRATION ONLY (MUST LODGE ELECTRONICALLY)

## 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?

No  Yes

Did the thin capitalisation provisions affect you?

No  Yes

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

No  Yes

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

No  Yes

## Key financial information

All current assets \$

Total assets \$

All current liabilities \$

Total liabilities \$

Total accounting profit/(loss) of AMIT \$

## Separate AMIT treatment

Have you chosen to treat separate classes in the trust as a separate AMIT?

No  Yes

If yes, how many separate classes does the trust have?

If yes, have you transferred assets between classes during this income year?

No  Yes

## Capital account election

Has the trustee made an election into managed investment trust capital account treatment?

No  Yes

## Stapled entities

Is the AMIT stapled to another entity?

No  Yes

If yes, please provide the ABN for each stapled entity:

ABN

ABN

ABN

ABN

# FOR ILLUSTRATION ONLY (MUST LODGE ELECTRONICALLY)

## Capital allowances

Have you self-assessed the effective life of any depreciating assets acquired in the income year?

No  Yes

Did you recalculate the effective life for any of your depreciating assets this income year?

No  Yes

Total depreciation deducted for income year

\$

Total section 40-880 deductions

\$

Total Division 43 capital works deductions (special building write-off)

\$

## 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 AMIT rely on the following during the income year:

The rental safe harbour rule in 102MB(2)?

No  Yes

The 2% non-eligible investment business safe harbour in 102MC?

No  Yes

Did the AMIT rely on the following during the income year:

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 AMIT receive payments from related entities during the income year?

No  Yes

If Yes, please advise the amount of the payments

\$

**FOR ILLUSTRATION ONLY (MUST LODGE ELECTRONICALLY)**

**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

Day  / Month  / Year

Individual member residential address

Suburb/town

Postal/Zip code

Country

**Non-individual details**

Non-individual name

Individual residential address

Suburb/town

Postal/Zip code

Country

**Trustee assessment details**

Trustee assessment code

Taxable Determined Member Component

\$

# FOR ILLUSTRATION ONLY (MUST LODGE ELECTRONICALLY)

## 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](http://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

### 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.

Taxpayer's signature

[electronic signature accepted]

Client reference

Date  Day /  Month /  Year

Contact name

Agent's contact phone number

Agent's reference

Area code

Phone number

Hours taken to prepare and complete this tax return

**FOR ILLUSTRATION ONLY (MUST LODGE ELECTRONICALLY)**

**Attribution Managed Investment Trust  
(AMIT) Tax Schedule**

Day Month Year to Day Month Year  
 /  /  to  /  /   
or specify for part year or approved substitute period

**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)? No  Yes   
Number of members in the AMIT class at the end of the income year

**Assessable income**

**Income – other than capital gains**

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

**Assessable income**

**Income –capital gains**

Net capital gain	\$ <input type="text"/>
Direct deductions	\$ <input type="text"/>

# FOR ILLUSTRATION ONLY (MUST LODGE ELECTRONICALLY)

Other deductions	\$
Non-Concessional MIT Income (NCMI)	\$
Excluded from NCMI	\$
Trust components	\$
Total unders	\$
Total overs	\$
Determined trust components	\$
Carry-forward trust component deficits	\$
<hr/>	
<b>Total assessable income</b>	<b>\$</b>
<b>Total deductions</b>	<b>\$</b>
<b>Other Deductions</b>	<b>\$</b>
<hr/>	
<b>Exempt income</b>	
Determined trust components	\$
<hr/>	
<b>Non-assessable non-exempt income (NANE)</b>	
Determined trust components	\$
<hr/>	
<b>Tax offsets</b>	
Trust components	\$
Total unders	\$
Total overs	\$
Determined trust components	\$
Trust component deficits	\$
<hr/>	
<b>Key financial information</b>	
Total assets	\$
Total liabilities	\$
Debt deductions	\$
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<b>Tax losses information</b>	
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	\$



**FOR ILLUSTRATION ONLY (MUST LODGE ELECTRONICALLY)**

Net exempt income	\$
Tax losses forgone	\$
Tax losses deducted	\$
Tax losses carried forward to later income years	\$