

Attribution Managed Investment Trust (AMIT) tax return

2026

/ / to / /

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

Trust information

Tax file number (TFN)

Australian business number (ABN)

Name of trust

Previous name of trust

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

Full name of the trustee to whom notices should be sent

Individual trustee details

Title: Mr [] Mrs [] Miss [] Ms [] Other []

Family name []

First name [] Other given names []

Non-individual trustee details

Non-individual name []

Trustee ABN [][][] [][][] [][][] [][][]

Daytime contact phone number
Area code [] Phone number []

Trustee liability

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 \$ []

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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 []
Significant global entity [] Country-by-country reporting entity []
Industry code [] Description of main business activity []

Electronic funds transfer (EFT)

BSB number [] Account number [] Account name []

Reportable tax position

Are you required to lodge a reportable tax position schedule?

Yes No

! If you answer **Yes** to this question, you must lodge a *Reportable tax position schedule*

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 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 \$

Select your aggregated turnover range (select range **A** to **P**)

Aggregated turnover \$

Separate AMIT treatment

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

Yes No

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

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

Yes No

Capital account election

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

Yes No

Stapled entities

Is the trust stapled to another entity?

Yes No

If yes, please 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"/>

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%

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

\$

Statement of attribution for non-withholding MITs

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 / /

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 trustee or public officer.

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

[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

Attribution Managed Investment Trust (AMIT) tax schedule

2026

Day / Month / Year

 to

 Day / Month / Year

or specify period if part year or approved substitute period

Trust information

Tax file number (TFN)

Australian business number (ABN)

Name of trust

Name of AMIT class

MIT type

Is this the final schedule for this class (where the schedule relates to a separate class)?

Yes No

Number of members in the AMIT class at the end of the income year

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	\$	<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 (other than build to rent)	\$	<input style="width: 100%;" type="text"/>
BTR excluded from NCMI capital gains	\$	<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"/>

Total assessable income

\$

Total deductions

\$

Other deductions

\$

Exempt income

Determined trust components \$

Non-assessable non-exempt income (NANE)

Determined trust components \$

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"/>

Key financial information

Total assets	\$	<input style="width: 100%;" type="text"/>
Total liabilities	\$	<input style="width: 100%;" type="text"/>
Debt deductions	\$	<input style="width: 100%;" type="text"/>

Tax losses information

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

\$

Net exempt income

\$

Tax losses forgone

\$

Tax losses deducted

\$

Tax losses carried forward to later income years

\$

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