Standard Business Reporting

Australian Taxation Office –

Trust tax return for Attribution Managed Investments 2023 (CTR.0005)  
Business Implementation Guide

Date: 1 June 2023

Status: Draft

This document and its attachments are **Official**

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Version control

|  |  |  |
| --- | --- | --- |
| **Version** | **Release date** | **Description of changes** |
| 0.1 | 01/06/2023 | Draft endorsed for publishing |

Endorsement

Deborah Robinson – Director, Public Groups International - Endorsed for business context.

David Baker – Director, Individuals and Intermediaries - Endorsed for publication.

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# 1. Introduction

## 1.1 Purpose and audience

This document assists Digital Service Providers (DSPs) to understand the Trust tax return - Attribution Managed Investments (TRTAMI) and the associated Trust Return for Attribution Managed Investments Schedule (TRTAMIS) services and interpret how the technical implementation relates back to the business context and process. The document also assists DSPs to understand how the associated TRTAMIS service is integral to the lodgment of a tax return via TRTAMI.

The Corporate Collective Investment Vehicle (CCIV) was introduced on 1 July 2022. From 2023, the ATO TRTAMI service refers to the interaction with the ATO for a user, depending on their role, to lodge an original or amendment to an:

* Attribution Managed Investment Trust (AMIT) Tax Return for an AMIT in an income year
* Attribution CCIV Sub‑Fund Tax Return for an attribution CCIV sub-fund trust, which is a CCIV sub-fund trust that is treated as an AMIT in an income year.

Prior to 2023, the TRTAMI service only allowed for the lodgment of the AMIT Tax Return or an amendment to that return. The above tax returns can only be lodged electronically via the TRTAMI service or the Practitioner Lodgment Service (PLS). This document is designed to be read in conjunction with the ATO SBR documentation suite including the:

* web service/platform information
* [ATO Common Business Implementation and Taxpayer Declaration Guide](https://www.sbr.gov.au/sites/default/files/ato_common_business_implementation_and_taxpayer_declaration_guide_v1.1.docx)
* test information, for example conformance suites
* message structure tables
* validation rules.

Read a reference in this Guide to:

* the TRTAMI service as a reference to the service itself. Such a reference applies irrespective of if an AMIT or an attribution CCIV sub-fund lodgment.
* a specific tax return (that is, the AMIT Tax Return or the Attribution CCIV sub-fund Tax Return) that the service facilitates lodgment via SBR, as only applicable to that tax return.

## 1.2 Glossary

For a glossary of terms, see also:

* [SBR glossary](https://www.sbr.gov.au/digital-service-providers/developer-tools/glossary)
* [ATO definitions](https://www.ato.gov.au/Definitions/?anchor=top)
* [ATO Common Business Implementation and Taxpayer Declaration Guide](https://www.sbr.gov.au/sites/default/files/ato_common_business_implementation_and_taxpayer_declaration_guide_v1.1.docx).

## 1.3 Changes to the 2023 Tax Return for Attribution Managed Investment Trust service

Item removed (for the AMIT Tax Return):

* Interest on early payments

Item added (for both tax returns):

* Is the lodgment for an attribution CCIV sub-fund?1

Items added (for the Attribution CCIV Sub-Fund Tax Return only)2:

* Reporting Party
  + CCIV sub-fund Australian Registered Fund Number
* Name of the CCIV to whom notices should be sent
  + CCIV ACN
* CCIV Corporate director details
  + Corporate director name
  + Corporate director ABN
  + Telephone area code
  + Telephone number
* AMIT eligibility requirements
  + Have you determined that the CCIV sub-fund meets the AMIT eligibility requirements for the period covered by this income tax return?
  + Are you relying on a safe harbour provision in determining AMIT eligibility for the period covered by this income tax return?
    - Safe harbour provision period code
* Number of members in the CCIV sub-fund at the end of the income year
* Cross-Investment and Asset Reallocation
  + Do you own shares that are referable to a sub-fund within the same CCIV as you?

Notes:

1. This field will be used to determine the Trust lodging type (that is, AMIT or attribution CCIV sub-fund). Based on the answer entered, or if no answer given, TRTAMI validations will screen out the Fields that are not relevant to that Trust type from the Fields to be completed.

2. See Table 9 at Attachment A for the full list of Headings, Tuples and Fields in the TRTAMI service, and which Trust type each Field applies to.

# 2. What are the Tax Return for Attribution Managed Investment Trust services?

The Trust tax return for Attribution Managed Investments (TRTAMI) is an interaction that enables an AMIT (Attributed Managed Investment Trust) or an Attribution CCIV sub-fund to report information to the ATO Commissioner. It is tailored to the specific aspects of the AMIT system for MITs to include:

* electronic-only lodgment via SBR
* reduced statement of distribution requirements
* automated assessment process (including where the trustee is liable).

The Trust return for Attribution Managed Investments Schedule (TRTAMIS), also known as the AMIT Tax schedule, includes:

* assessable income and deduction
* exempt income
* non-assessable non-exempt income
* tax offsets.

Where a trustee of an AMIT or attribution CCIV sub-fund is liable to pay an amount, the Commissioner will issue a notice of assessment to the trustee.

## 2.1 Where SBR fits into TRTAMI Lodgment Obligations

The TRTAMI service provides numerous functions for lodgment of the AMIT or attribution CCIV sub-fund’s reporting obligations (see 1.1 above).

The pre-lodge and lodge interactions are the core part of the SBR-enabled TRTAMI business process. When the trustee or intermediary has gathered all information required, they would then complete and validate the return and correct any labels (if required) before lodgment.

Table 1: SBR interactions and TRTAMI process

|  |  |
| --- | --- |
| **Initiating party** | **SBR service offering** |
| Step 1: Complete TRTAMI for an AMIT or an attribution CCIV sub-fund trust lodgment | TRTAMI.prelodge - Validate report data |
| Step 2: Is submission rejected?   * Yes – Revisit Step 1 * No – Lodge | TRTAMI.lodge  Lodge the report |
| Step 3: View success message | Not applicable |

## 2.2 Schedules

A TRTAMI lodgment can include a schedule that contains additional information required to assess a trustee. The lodgment of the TRTAMI **must include at least one** Attribution Managed Investment Trust Schedule (TRTAMIS). Valid schedules that can be included in the TRTAMI message are:

Table 2: Valid schedules

| **Schedule** | **SBR collaboration** | **SBR core services** | **SBR ebMS3.0** |
| --- | --- | --- | --- |
| Attribution Managed Investment Trust Schedule1 | ato.trtamis.0004.2020.01.00 | Yes | Yes |
| Non-individual PAYG payment summary schedule | ato.pss.0002.2018.01.00 | Yes | Yes |
| Rental property schedule | ato.rs.0002.2018.01.00 | Yes | Yes |
| International dealings schedule | ato.ids.0010.2022.01.00 | Yes | Yes |
| Capital Gains Tax schedule | ato.cgts.0006.2018.01.00 | Yes | Yes |

Table note:

1. If an AMIT has elected into multi-class treatment, it must lodge a schedule per AMIT class. There is no example where an attribution CCIV sub-fund must lodge more than one of these.

For more information on the validation rules and circumstances that determine when a schedule should be used, **see also**:

* TRTAMI Message Structure Table
* TRTAMI validation rules
* schedule structure tables.

## 2.3 Interactions

The TRTAMI lodgment process could consist of the following interactions:

Table 3: Interactions available in the TRTAMI lodgment process

| **Service** | **Interaction** | **Detail** | **Single** | **Batch** | **Optional** |
| --- | --- | --- | --- | --- | --- |
| TRTAMI | TRTAMI.Prelodge | Validate TRTAMI message before lodgment (2023) | Yes | Yes | Yes |
| TRTAMI | TRTAMI.Lodge | Lodge TRTAMI (2023) | Yes | Yes | No |

## 2.4 Channels

Table 4: Channel availability of TRTAMI interactions

|  |  |  |
| --- | --- | --- |
| **Interaction** | **SBR Core Services** | **SBR ebMS3.0** |
| TRTAMI.Prelodge | No | Yes |
| TRTAMI.Lodge | No | Yes |

# 3. Authorisation

## 3.1 Intermediary relationship

The type of SBR service an intermediary can use on behalf of their clients depends on the activity being undertaken and whether the intermediary has a relationship with the client. That is, an intermediary has the appropriate authorisation for the interaction being performed on behalf of the taxpayer recorded in ATO systems.

To use the TRTAMI interaction, a business intermediary must be appointed by a business in Access Manager to use the available services on their behalf.

* The tax agent to taxpayer relationship is a fundamental precondition to interacting with SBR for TRTAMI interactions.
* If the relationship doesn’t exist, the SBR Add Client Relationship interaction of the Client Update services can be used to establish a relationship between the intermediary and the taxpayer.

Note: If the relationship does not exist, the Client Update Relationship services can be used to establish the relationship between the tax agent and the taxpayer.

See the [CUREL Business Implementation Guide](https://www.sbr.gov.au/sites/default/files/ATO-CUREL-0004.2018-Business-Implementation-Guide.docx) for more information and the [SBR website](https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/obligation-management-oblmgt/client-management-clntmgt) on client management.

## 3.2 Access and initiating parties

ATO systems will check that the initiating party is allowed to use the interaction that is received through the SBR channel.

See:

* Section 3 – Authorisation in the [Common Business Implementation and Taxpayer Declaration Guide](https://www.sbr.gov.au/sites/default/files/ato_common_business_implementation_and_taxpayer_declaration_guide_v1.1.docx).
* the [ATO website](https://www.ato.gov.au/general/online-services/access-manager/) for more information on Access Manager.

The Table below displays the interactions available to each initiating party via SBR for TRTAMI.

Table 5: TRTAMI permissions

| **Service** | **Interaction** | **Activity** | **Tax agent** | **BAS agent** | **Business** | **Business Intermediary** |
| --- | --- | --- | --- | --- | --- | --- |
| TRTAMI | TRTAMI*.*Prelodge | Validate data inputted into TRTAMI before submitting for processing | Y | N | Y | Y |
| TRTAMI | TRTAMI*.*Lodge | Lodge TRTAMI for processing | Y | N | Y | Y |

A user must be assigned the appropriate authorisation permissions to use the TRTAMI service. The Table below references the SBR service to the relevant permission in Access Manager.

Table 6: Access Manager permissions

| **Service** | **Access Manager permission** |
| --- | --- |
| TRTAMI | Trust Tax Return - Lodge check box |

# 4. Constraints and Known issues

## 4.1 Constraint and known issue

Table 7: Constraints and known issues

| **Constraints when using this service** | **Known issues when using this service** |
| --- | --- |
| A TRTAMI request with up to 100 associated schedules may be submitted via single mode in SBR ebMS3.0; whereas a TRTAMI request submitted via batch mode can process an unlimited number of schedules. | If an AMIT chooses to treat separate classes within the trust as if they were separate AMITs, a separate CGT schedule is required to be lodged for each class with the AMIT return. Otherwise only one CGT schedule is required. |

## 4.2 Usage restrictions

Digital Service Providers (DSPs) must be aware of the usage restrictions, which are described within the Reasonable Use policy. The ATO actively monitors the use of services and will notify DSPs that contravene this policy. Continued breaches may result in de-whitelisting.

Find out about the [Reasonable Use policy](https://softwaredevelopers.ato.gov.au/usage-restrictions).

# 5. Taxpayer declarations

When an intermediary lodges an [approved form](https://www.ato.gov.au/forms/consolidated-list-of-approved-forms-by-tax-topic/) on behalf of a taxpayer, the law requires the intermediary to have first received a signed written declaration from that taxpayer.

Developers of SBR-enabled software products may elect to provide a printable version of the taxpayer declaration within their products to assist intermediaries.

Note: A taxpayer declaration must be obtained by the intermediary for all lodgment obligations performed on behalf of their client.

These declarations apply, not just for original lodgments, but when lodging amendments to Trust tax Return - Attribution Managed Investments.

For information on the retention of declarations and frequently asked questions, see [Client declarations and lodgment online](https://www.ato.gov.au/tax-professionals/prepare-and-lodge/managing-your-lodgment-program/client-declarations-and-lodgment-online/).

## 5.1 Suggested wording

For returns lodged via a tax agent:

|  |
| --- |
| **Privacy**  The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each beneficiaryin our records. It is not an offence not to provide the TFNs. However, lodgments cannot be accepted electronically if the TFN is not quoted.  **Declaration**  I declare that:   * All of the information I have provided to the agent for the preparation of this document is true and correct * I authorise the agent to give this document to the Commissioner of Taxation. |

For more information, see section 6 of [Common Business Implementation and Taxpayer Declaration Guide](https://www.sbr.gov.au/sites/default/files/ato_common_business_implementation_and_taxpayer_declaration_guide_v1.1.docx).

# 6. TRTAMI guidance

## 6.1 Using the Additional information free text field

The TRTAMI message contains a free text field, Additional information (SBR alias: TRTAMI101), to enable appropriate information to be added to a tax return for assessment.

While validation cannot control what information is provided in the additional field, below is some advice users can follow to ensure returns lodged with the field are processed without unnecessary delays:

* Free text content must only be used under the correct circumstances and be clear, concise and necessary to determine the outcome of the assessment for the tax return being lodged. Information entered that doesn’t meet these criteria may cause processing delays.
* Software developers are encouraged to include ‘help’ or informational message concerning use of this field that would be beneficial for tax agents.
  + When entering information into the text field, users should include a heading indicating the question or item that the additional information relates to.

See [additional information](https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time-2022/Before-you-lodge/Prevent-delays-in-processing-returns/#Providingadditionalinformation) instructions for more information.

## 6.2 TFN, ABN, ACN (Australian Company Number) and ARFN (Australian Registered Fund Number) algorithm validation

For more information, see:

* [How to obtain the tax file number algorithm](https://developer.sbr.gov.au/collaborate/display/DSPCOLLAB/Tax+file+number+%28TFN%29+algorithm) to access the algorithm and validate TFNs in a BMS product
* [ABN format](https://developer.sbr.gov.au/collaborate/display/DSD/Australian+Business+Number+%28ABN%29+algorithm) for ABN validation
* Australian Company Number (ACN) algorithm for ACN and ARFN validation
* Tax Agent registration algorithm check for Tax agent number validation.

## 6.3 ‘Is the lodgment for an attribution CCIV sub-fund?’ trust type screening question

As the TRTAMI service can facilitate the lodgment and amendment of two distinct tax returns, the ‘Is this lodgment for [an attribution] CCIV [sub-fund]?’ field is used to determine or confirm the type of trust, for which the tax return approved form is being completed. That is, an AMIT or an attribution CCIV sub-fund trust.

Completion of the question allows for the fields displayed to be limited to those applicable to that trust type. If the field is not answered, the labels to display will default to those applicable to an AMIT, recognising that there are more AMITs in existence.

## 6.4 ‘Description of Main Business Activity’

The ‘Description of Main Business’ is a free text field. However, under taxation law, AMITs and attribution CCIV sub-funds are only permitted to undertake prescribed business activities, users should complete the field in relation to the Trust using **one** of the following listed business activities:

* Australian equities
* International equities
* Property/infrastructure
* Agriculture
* Debt
* Cash
* Derivatives
* Diversified
* Other.

DSP’s should consider only allowing the 9 values above to be completed by users.

## 6.5 Future years

The functionality to enable lodgment of future year (early lodged) returns is available as part of this service.

A future year return that is lodged by a client or their authorised intermediary prior to the end of the current reporting period. An example of this is the lodgment of a AMIT’s tax return before the end of the reporting period of 30 June or the end of their Substituted Accounting Period [SAP]).

To lodge a future year return, the year cannot be greater than one year (Current Year + 1) into the future and certain criteria must be met.

## 6.6 Truncating amounts

To ensure users of your software products don’t encounter unnecessary validation errors, we suggest truncating any amounts at items 6 (income and expenses) and 7 (reconciliation to taxable income or loss).

Example 1: $24.37 would be reported as $24.

Example 2: $12.89 would be reported as $12.

Example 3: $6.50 could be reported as $6.

Once truncation has been performed, the truncated amount should be used in any calculation rather than the original amount.

The requirement to truncate amounts is in accordance with section 388-85 of Schedule 1 to the *Taxation Administration Act 1953*.

# 7. Attribution Corporate Collective Investment Vehicle Sub-Fund Tax Return

## 7.1 Corporate Collective Investment Vehicle

The CCIV was introduced on 1 July 2022. Key attributes include:

* A CCIV is a type of Australian company that is limited by shares and used for funds management.
* On registration under Corporations law, the CCIV must have at least one sub-fund (with at least one member) and a single corporate director.
* A CCIV differs from other Australian company types, as it is essentially an umbrella vehicle comprising of one or more CCIV sub-funds.
* A CCIV sub-fund is all or part of the CCIV’s business.
  + The money, property, and liabilities of the CCIV are allocated to its sub-fund(s) (as assets and liabilities of each sub-fund).
* The corporate director must be an Australian public company that holds an Australian financial services licence (AFSL) granted by the Australian Securities and Investments Commission (ASIC), with a condition attached authorising the company to operate a CCIV.

### 7.2 The CCIV sub-fund

Each CCIV sub-fund is a distinct and protected part of the CCIV’s business that must be segregated from any other sub-fund in the same CCIV.

Each shareholder in a CCIV has a traceable interest in a specific CCIV sub-fund of the CCIV. If you purchase a share in a CCIV it will be a share in CCIV X referable to CCIV sub-fund A, or similar.

* A sub-fund does not have separate legal personality.
* As a company with legal personality, the CCIV is the legal entity who owns all the assets, owes all the liabilities, and carries on the business of each sub-fund.

### 7.3 Taxation treatment

Under taxation law, a CCIV sub-fund is deemed to be a unit trust with the CCIV as its trustee. As the CCIV does not have its own employees and is operated by the corporate director, the Attribution CCIV sub-fund tax return collects the details of the three parties. That is, the CCIV sub-fund trust, the CCIV as the trustee of the CCIV sub-fund trust, and the Corporate director, as the entity that operates the CCIV.

The objective of the CCIV tax framework is that the general tax treatment of CCIVs and their members aligns with the existing tax treatment of AMITs and their members. Where a CCIV sub-fund trust:

* meets the AMIT eligibility criteria for an income year, in that income year it will be taxed as an AMIT under the attribution flow-through tax system (that is, as an attribution CCIV sub-fund trust) and lodge an Attribution CCIV sub-fund tax return for that income year.
* fails to meet the AMIT eligibility criteria for an income year, the CCIV sub-fund trust will be taxed in accordance with general trust provisions, which is consistent with the current outcomes for AMITs (that is, as a Division 6 trust under the Income Tax Assessment Act 1936 (ITAA 1936) or if a public trading trust during the income, as a Division 6C public trading trust under the ITAA 1936). In this situation, the CCIV sub-fund trust will lodge a Trust tax return or Company tax return for the income year based on if a Division 6 or 6C trust in that income year.

## 7.4 The Attribution CCIV sub-fund tax return

As the tax treatment of an attribution CCIV sub-fund trust and its members in an income year will generally align with the tax treatment of an AMIT and its members, the information the ATO requires in respect of these trusts is similar across their specific tax returns. However, in some instances, different information is required. For example, with the tripartite relationship amongst a CCIV sub-fund trust, the CCIV as trustee, and the Corporate director as the operator of the CCIV, it is necessary to collect details unique to these parties.

Based on the above, the Attribution CCIV sub-fund tax return was modelled on the AMIT tax return and AMIT tax schedule. The new return incorporates applicable fields from the AMIT tax return and AMIT schedule, while also amending some of the incorporated fields or introducing some new fields where required. For SBR purposes, the nature of the overlap between the two tax return requirements meant there was consensus amongst the ATO and interested DSPs to incorporate the return into the TRTAMI service.

For an attribution CCIV sub-fund trust in an income year, the lodgment of the tax return under TRTAMI, with an AMIT Tax Schedule under TRTAMIS, will satisfy is tax return lodgment obligation for that income year.

Attachment A includes a table that sets out the TRTAMI fields, and which trust types and tax returns each field applies to.

# Attachment A

## TRTAMI

The items shown in the below Table are listed in the same order as in the TRTAMI service MST.

Table 9: List of fields against the lodging trust type

| **Heading**  **Tuple**  **Field** | **AMIT** | **CCIV SF** |
| --- | --- | --- |
| **Trust Information** | √ | √ |
| **Reporting Party** | √ | √ |
| Year of Return | √ | √ |
| Date Financial Year From | √ | √ |
| Date Financial Year To | √ | √ |
| Trust Tax File Number | √ | √ |
| Trust Australian Business Number | √ | √ |
| Is this lodgment for an attribution CCIV sub-fund? | √ | √ |
| CCIV sub-fund Australian Registered Fund Number | - | **√** |
| **Amendment Details** | √ | √ |
| Amendment Indicator | √ | √ |
| Amendment Type Code | √ | √ |
| Amendment Reason | √ | √ |
| Amendment Sequence Number | √ | √ |
| **Current Trust** | √ | √ |
| Current Trust Name | √ | √ |
| **Current Postal Address** | √ | √ |
| Address Line 1 | √ | √ |
| Address Line 2 | √ | √ |
| Suburb/Town | √ | √ |
| State | √ | √ |
| Postcode | √ | √ |
| Country Code | √ | √ |
| **Previous Trust** | √ | √ |
| Previous Trust Name | √ | √ |
| **Previous Postal Address** | √ | √ |
| Address Line 1 | √ | √ |
| Address Line 2 | √ | √ |
| Suburb/Town | √ | √ |
| State | √ | √ |
| Postcode | √ | √ |
| Country Code | √ | √ |
| **Trustee Details** | √ | √ |
| Trustee Name | √ | √ |
| Trustee Australian Business Number | **√** | - |
| CCIV Australian Company Number | - | **√** |
| **Corporate Director Details** | - | **√** |
| Corporate Director Name | - | **√** |
| Corporate Director Australian Business Number | - | **√** |
| **Corporate Director Contact Details** | - | **√** |
| Telephone Area Code | - | **√** |
| Telephone Number | - | **√** |
| **Individual Name Details** | **√** | - |
| Trustee Title | **√** | - |
| Trustee Family Name | **√** | - |
| Trustee First Given Name | **√** | - |
| Trustee Other Given Names | **√** | - |
| **Trustee Contact Details** | √ | √ |
| Telephone Area Code | √ | √ |
| Telephone Number | √ | √ |
| **AMIT eligibility** | - | **√** |
| Have you determined that the CCIV sub-fund meets the AMIT eligibility requirements for the period covered by this income tax return? | - | **√** |
| Are you relying on a safe harbour provision in determining AMIT eligibility for the period covered by this income tax return? | - | **√** |
| Safe harbour provision period code | - | **√** |
| **Trustee Liabilities** | √ | √ |
| 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 | √ | √ |
| **Electronic Funds Transfer Details** | √ | √ |
| Bank State Branch (BSB) Number | √ | √ |
| Account Number | √ | √ |
| Account Name | √ | √ |
| **Trust Details** | √ | √ |
| Significant Global Entity Indicator | √ | √ |
| Country by Country Reporting Entity Indicator | √ | √ |
| Number of Members of the CCIV | - | **√** |
| **Description of Main Business Activity** | √ | √ |
| Description of Main Business Activity | √ | √ |
| Industry Code | √ | √ |
| **Overseas Transactions** | √ | √ |
| Was the aggregate amount of your transactions or dealings with international related parties (including the value of any property or service transferred or the balance of any loans) greater than $2 million? | √ | √ |
| **Thin Capitalisation** | √ | √ |
| Did the Thin Capitalisation provisions affect you? | √ | √ |
| Interest Expenses Overseas | √ | √ |
| Royalty Expenses Overseas | √ | √ |
| **Transactions with Specified Countries** | √ | √ |
| Funds or property, whether directly or indirectly, have been sent to, or received from, any of the specified countries | √ | √ |
| 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 | √ | √ |
| **Key Financial Information** | √ | √ |
| All Current Assets | √ | √ |
| Total Assets | √ | √ |
| All Current Liabilities | √ | √ |
| Total Liabilities | √ | √ |
| Total Accounting Profit/(Loss) of the Trust | √ | √ |
| Aggregated turnover range | √ | √ |
| Aggregated turnover | √ | √ |
| **Separate Attribution Managed Investment Trust Treatment** | **√** | - |
| Have you chosen to treat separate classes in the trust as a separate AMIT? | **√** | - |
| Number of Separate Classes for Trust | **√** | - |
| Have you transferred assets between classes during this income year? | **√** | - |
| **Capital Account Election** | √ | √ |
| Has the Trustee made an election into Managed Investment Trust Capital Account Treatment? | √ | √ |
| **Stapled Entities** | √ | √ |
| Is the Trust stapled to another Entity? | √ | √ |
| Stapled Entity Australian Business Number | √ | √ |
| **Cross-Investment and Asset Reallocation** | - | **√** |
| Do you own shares that are referable to a sub-fund within the same CCIV as you? | - | **√** |
| **Capital Allowances** | √ | √ |
| Are you making a choice to opt out of temporary full expensing for some or all of your eligible assets? | √ | √ |
| Number of assets you are opting out for | √ | √ |
| Value of assets you are opting out for | √ | √ |
| Temporary full expensing deductions | √ | √ |
| Number of assets you are claiming for | √ | √ |
| Have you self-assessed the effective life of any depreciating assets acquired in the income year? | √ | √ |
| Did you recalculate the effective life for any of your depreciating assets this income year? | √ | √ |
| 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 Attribution Managed Investment Trust (AMIT) Dividend, Interest or Royalty (DIR) Payments | √ | √ |
| Total Deemed Fund Payments | √ | √ |
| **Debt-like Trust Instruments** | √ | √ |
| 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 Rental Safe Harbour rule in 102MB during the Income year? | √ | √ |
| Did the Trust rely on the 2% Non Eligible Investment Business (EIB) Safe Harbour in 102MC during the Income year? | √ | √ |
| Percentage of Income from activities other than an Eligible Investment Business | √ | √ |
| **Payments From Related Entities** | √ | √ |
| Did the Trust receive Payments from Related Entities during the Income Year? | √ | √ |
| Total Payments Received from Related Entities during the Income Year | √ | √ |
| **Other Reporting Information** | √ | √ |
| Is any tax payable by the Trustee? | - | √ |
| Final Tax Return | √ | √ |
| Additional Information | √ | √ |
| Hours taken to prepare and complete this form | √ | √ |
| **Statement of Attribution for Non-Withholding Managed Investment Trusts (MITs)** | √ | √ |
| **Statement Of Attribution Details** | √ | √ |
| Member Tax File Number | √ | √ |
| **Individual Member Details** | √ | √ |
| Title | √ | √ |
| Family Name | √ | √ |
| First Given Name | √ | √ |
| Other Given Names | √ | √ |
| Date of Birth | √ | √ |
| **Individual Member Residential Address Details** | √ | √ |
| Address Line 1 | √ | √ |
| Address Line 2 | √ | √ |
| Address City/Town | √ | √ |
| Postal/Zip Code | √ | √ |
| Address Country Code | √ | √ |
| **Non Individual Member Details** | √ | √ |
| Member Name | √ | √ |
| **Non Individual Member Business Address Details** | √ | √ |
| Address Line 1 | √ | √ |
| Address Line 2 | √ | √ |
| Address City/Town | √ | √ |
| Address Postal/Zip Code | √ | √ |
| Address Country Code | √ | √ |
| **Trustee Assessment Details** | √ | √ |
| Assessment Calculation Code of Member | √ | √ |
| Taxable Determined Member Component | √ | √ |
| **Reporting Party Contact** | √ | √ |
| Contact Name | √ | √ |
| Position held | √ | √ |
| Telephone Area Code | √ | √ |
| Telephone Number | √ | √ |
| **Reporting Party Declaration** | √ | √ |
| Signature Date | √ | √ |
| Statement Code | √ | √ |
| Statement Accepted Indicator | √ | √ |
| Signatory Identifier Text | √ | √ |
| **Intermediary** | √ | √ |
| Tax Agent Client's Reference | √ | √ |
| Tax Agent Number (TAN) | √ | √ |
| Australian Business Number | √ | √ |
| Contact Name | √ | √ |
| Position held | √ | √ |
| Telephone Area Code | √ | √ |
| Telephone Number | √ | √ |
| **Intermediary Declaration** | √ | √ |
| Signature Date | √ | √ |
| Statement Code | √ | √ |
| Statement Accepted Indicator | √ | √ |
| Signatory Identifier Text | √ | √ |

## 

## TRTAMIS

All fields in the TRTAMIS service are applicable to both AMITs and attribution CCIV sub-funds, except the following fields that are specific to AMITs that have elected into AMIT multi-class treatment:

* Name of Attribution Managed Investment Trust (AMIT) Class
* Is this the Final Schedule for this class (Where the Schedule Relates to a Separate Class)?
* Number of Members in the AMIT Class at the end of the Income Year
* A CCIV sub-fund can only have 1 TRTAMIS schedule (and therefore only 1 CGTS), but otherwise CCIV and AMIT have the same schedules.