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| Standard Business Reporting  Australian Taxation Office –  Partnership tax return 2025 (PTR.0013)  Business Implementation Guide  Date: 22 May 2025  Status: Final |

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Endorsement

Joanna Stribbles – Director, Small Business - Endorsed for business context.

Ziva white – Director, Individuals and Intermediaries - Endorsed for publication.

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# Introduction

## 1.1 Purpose and audience

The purpose of this document is to provide information to assist Digital Service Providers to understand the business context surrounding the ATO Partnership tax return (PTR) web service interactions. These interactions are performed with the Australian Taxation Office (ATO) through the Standard Business Reporting (SBR) ebMS3 electronic messaging service platform.

This document defines interactions available to lodge a PTR. Outlining which reporting parties can use the service, explains any constraints and known issues with the use of the interaction and provides guidance with certain identified issues.

The PTR service refers to the interactions with the ATO for a user, depending on their role, to:

* lodge a PTR including schedules where appropriate
* lodge an amendment to a PTR
* lodge a PTR (original or amended) for a prior year as a SBR ebMS3 message containing the electronic lodgment services (ELS) tag formatted data.

This document applies to the SBR PTR service for 2025 PTR returns and the SBR ELStagFormat service for the years 1998-2016. The PTR 2025 Business Implementation Guide forms part of the broader suite of documents used by the ATO to describe or interpret how the technical implementation relates back to the business context and process. 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/digital-service-providers/developer-tools/australian-taxation-office-ato/ato-common-artefacts-and-reference-documents" \l "CBG)
* test information, for example conformance suites
* Message Structure Tables
* validation rules (VRs).

## 1.2 Glossary

For a glossary of terminology, refer to the:

* [SBR glossary](https://www.sbr.gov.au/digital-service-providers/developer-tools/glossary)
* [ATO definitions](https://www.ato.gov.au/Definitions/?anchor=top).

## 1.3 Changes in 2025 Partnership Tax Return (PTR) service

**Items added:**

* Item 9, Label Y – Build to rent capital works deductions at 4%

**Items changed:**

* Item 22 Attributed foreign income – label S
  + Did you have branch operations in Australia or overseas, or a direct or indirect interest in a foreign trust, foreign company, controlled foreign entity or transferor trust?
* Item 29 Overseas transactions – label O
  + Were the thin capitalisation or debt deduction creation rules applicable to you?
* Item 54 Statement of distribution changes
  + System limits on the statement of distributions have removed in online lodgment channels. You can now complete the statement of distributions electronically using either:
    - standard business reporting (SBR) enabled software
    - practitioner lodgment software (PLS).

**Item removed:**

* Small business bonus deductions
  + Item 52, label A – Small business skills and training boost
  + Item 52, label C – Small business energy incentive

## 1.4 Consolidation of records

When there are ATO system limitations on the number of records that can be stored for a particular section of the PTR, and a client has more records than the maximum allowed for that section, consolidation of records is recommended.

# What are the PTR services?

The PTR lodgment interactions allow users of SBR-enabled software to interact electronically to validate and lodge the partnership income tax obligations. This allows easier and more accurate lodgment of returns.

The PTR is used to report income and deductions of the business and the subsequent distributions to the partners.

## 2.1 Where SBR fits into PTR lodgment obligations

The PTR service provides several functions for lodgment of a partnership’s reporting obligations. These include the lodgment of:

* PTR and required schedules.
* PTR amendments (where appropriate).

The validate and submit interactions are the core part of the SBR-enabled PTR business process. When the partner or intermediary has gathered all information required, they would then complete the return, validate it, and if required, correct any labels before lodgment.

**Table 1: SBR interactions and PTR process**

|  |  |
| --- | --- |
| **Initiating party** | **SBR service offering** |
| Step 1: Complete PTR | PTR.prelodge (optional interaction)  Validate report data |
| Step 2: Is submission rejected?   * Yes – revisit step 1 * No – lodge | PTR.lodge  Lodge the report |
| Step 3: View success message | Not applicable |

## 2.2 Schedules

A PTR lodgment can include a schedule that contains additional information required to assess a partnership’s income. Valid schedules that can be included in the PTR message are:

Table 2: Valid schedules

| **Schedule** | **SBR collaboration** |
| --- | --- |
| Non-Individual PAYG payment summary schedule | ato.pss.0002.2018.01.00 |
| Rental property schedule | ato.rs.0002.2018.01.00 |
| International dealings schedule | ato.ids.0012.2025.01.00 |
| Interposed entity election or revocation | ato.iee.0003.2018.01.00 |
| Trust income schedule | ato.distbentrt.0001.2024.01.00 |

For more information on the validation rules and circumstances that determine when a schedule should be used, refer to the:

* PTR message structure table (MST)
* Schedule structure tables
* PTR validation rules (VR).

## 2.3 Interactions

The PTR lodgment process could consist of the following interactions:

Table 3: Interactions available in the PTR lodgment process

| **Service** | **Interaction** | **Detail** | **Single** | **Batch** | **Optional** |
| --- | --- | --- | --- | --- | --- |
| PTR | *PTR.Prelodge* | Validate PTR message before lodgment | Y | Y | Y |
| *PTR.Lodge* | Lodge PTR | Y | Y | N |
| ELStagFormat | *ELStagFormat.Lodge* | Lodge PTR for prior years as SBR message using ELS tag format | N | Y | Y |

# 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 PTR interaction, a business intermediary must be appointed by a business in Access Manager to use the available services on their behalf. The tax agent must be linked at client level in ATO systems to request the service response. The tax agent to taxpayer relationship is a fundamental precondition to interacting with SBR for PTR interactions.

**Note:** If the relationship does not exist, the SBR submit interaction of the client update relationship (CUREL) service can be used to establish a relationship between the intermediary and the taxpayer. Refer to the [SBR website](https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/obligation-management-oblmgt/client-management-clntmgt) and ATO CRUEL 2018 Business Implementation Guide for more information on client management.

## 3.2 Access and initiating parties

Access Manager is used to manage access and permissions for SBR online services. ATO systems will check that the initiating party is allowed to use the interaction that is received through the SBR channel.

For more information on Access Manager, see the [ATO website](https://www.ato.gov.au/General/online-services/access-manager/) and Section 3 of the [ATO Common Business Implementation and Taxpayer Declaration Guide](https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/ato-common-artefacts-and-reference-documents).

The table below displays the interactions available to each initiating party via SBR for PTR and ELStagFormat:

Table 4: PTR Permissions

| **Service** | **Interaction** | **Activity** | **Tax agent** | **BAS agent** | **Business** | **Business Intermediary** |
| --- | --- | --- | --- | --- | --- | --- |
| PTR | *PTR.Prelodge* | Validate data inputted into PTR before submitting for processing | Y | N | Y | Y |
| *PTR.Lodge* | Lodge PTR for processing | Y | N | Y | Y |
| ELStagFormat | *ELStagFormat.*  *Lodge* | Lodge PTR for prior years as a SBR message using ELS tag format | Y | N | N | N |

## 3.3 Permissions

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

Table 5: Access Manager Permissions

| **Service** | **Access Manager Permission** |
| --- | --- |
| PTR | Non-individual income tax return  Lodge check box |

# Constraints and known issues

## 4.1 Usage restrictions

Digital Service Providers (DSPs) must be aware of the [DSP conditions of use](https://softwaredevelopers.ato.gov.au/usingourservices/dsp-conditions-use)andthe [Reasonable Use policy](https://softwaredevelopers.ato.gov.au/sites/default/files/2020-06/Reasonable_use_of_ATO_digital_wholesale_services.pdf) which outlines the expectations on reasonable use of ATO digital wholesale services. The ATO actively monitors the use of services and will notify DSPs that contravene this policy. Continued breaches may result in de-whitelisting.

The [Digital service provider hub for DSPs](https://developer.sbr.gov.au/login.html?request_uri=https://developer.sbr.gov.au/collaborate/pages/viewpage.action?pageId=42991664) provides additional information as a controlled information resource, only made available to digital service providers for the sole purpose of assisting in the development of tax-related software (both commercial and in-house). In some cases, the information is in draft form or has been made available for the purposes of consultation, proof of concept work and or pilots. You **must** not on-forward controlled information to persons or organisations outside your own organisation.

## 4.2 Known issues

At the time of publication, there are no known issues with 2025 PTR service.

# Taxpayer declaration

When an intermediary lodges an approved form 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.A taxpayer declaration must be obtained by the intermediary for all lodgment obligations performed on behalf of their client.

**Note:** These declarations apply, not just for original lodgments, but when lodging amendments to a PTR and required schedules. For information, refer to [Client declarations and lodgment online](https://www.ato.gov.au/tax-professionals/prepare-and-lodge/managing-your-lodgment-program/client-declarations-and-lodgment-online/) and Section 6 of the [ATO Common Business Implementation and Taxpayer Declaration Guide](https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/ato-common-artefacts-and-reference-documents).

## 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 partner in our records. It is not an offence not to provide the TFNs. However, if the TFNs are not provided, it could increase the chance of delay or error in each partner’s assessment.  Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy go to ato.gov.au/privacy  **Tax agent’s declaration**  I declare that:  this tax return has been prepared in accordance with information provided 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 this tax return. |

For returns lodged by the partner:

|  |
| --- |
| **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 partner in our records. It is not an offence not to provide the TFNs. However, if the TFNs are not provided, it could increase the chance of delay or error in each partner’s assessment.  Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy go to ato.gov.au/privacy  **Taxpayer’s declaration**  I declare that the information on this tax return, all attached schedules and any additional documents is true and correct. |

# PTR guidance

## 6.1 Prior year lodgment through SBR

To support prior year lodgments before 2017 via SBR, lodgment of PTR is possible using the ELStagFormat service. ELStagFormat is envisaged to be used for prior year PTR lodgments from 1998-2016. ELS formatted data can be submitted as an SBR ebMS3 message using the ELS tag, which encapsulates the legacy ELS message. ELStagFormat is only available as a batch lodgment.

Refer to the:

* [A06\_DIS\_SBR specification](https://softwaredevelopers.ato.gov.au/ELSspecification) from the ELS suite of artefacts for more information.
* [ATO ELSTag Format 2021 Business Implementation Guide](https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/income-tax-returns-itr/individual-income-tax-returns-iitr#elstagformat)*,* for changes to the prior year ELStagFormat service.

## 6.2 Using the additional free text field

The PTR message contains a free text field, Attachment A (SBR alias: PTR315/ ELS tag: AEB), to enable appropriate information to be added to a return for assessment purposes. Whilst validation cannot control the information provided in the additional information field, it requires a manual review. Adhering to the following guidance will help to ensure unnecessary delays:

* This field must only be used under certain circumstances. Information that doesn’t meet the criteria will cause processing delays.
* Free text content should be clear, concise, and necessary to determine the outcome of the assessment.
* Digital services providers should consider providing a ‘help’ or informational message for tax agents regarding correct use of this field.

The following are key examples of where the field should be used, the type of business information that should be included, and the quality, tone, and language of the information.

Table 6: Examples of helpful free text scenarios

| **Scenario** | **Additional free text field content** |
| --- | --- |
| A bonus or other amount in respect of a short-term life assurance policy issued after 7 December 1983 and included as Other Australian Income. | $$$ bonus received in respect of a short-term life insurance policy issued after 7 December 1983 included as Other Australian Income  OR  $$$ received in respect of a short-term life insurance policy issued after 7 December 1983 included as Other Australian Income |
| Partnership has been reconstituted. | Reconstituted partnership   * date of dissolution * date of the reconstitution * names of the new, continuing and retiring partners * TFN or address and date of birth of all new partners * details of the changes if the persons authorised to act on behalf of the partnership have changed. |
| Partnership paid or credited any amounts in the nature of interest to a non-resident of Australia or has received unfranked dividends or interest on behalf of a non-resident of Australia. | Amounts paid, credited, or received on behalf of a non-resident  Interest $$$  Withholding tax deducted $$$  Unfranked dividends $$$  Withholding tax deducted $$$  Reason why withholding tax was not deducted (if applicable) |

The use of the additional information schedule must be avoided wherever possible unless the information being provided is relevant to the outcome of the assessment. Unnecessary use of the additional free text field will delay processing of the return with the need for the ATO to manually review the information.

See [[Prevent delays in processing returns](https://www.ato.gov.au/tax-and-super-professionals/for-tax-professionals/prepare-and-lodge/tax-time/before-you-lodge/prevent-delays-in-processing-returns)](https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time/Before-you-lodge/Prevent-delays-in-processing-returns/) for more information.

## 6.3 TFN and ABN algorithm validation

Find out about:

* [How to obtain the tax file number algorithm](https://developer.sbr.gov.au/collaborate/display/DSD/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.

## 6.4 Additional context

**Statement of distribution changes**

* System limits on the statement of distributions have removed in online lodgment channels. You can now complete the statement of distributions electronically using either:
  + standard business reporting (SBR) enabled software
  + practitioner lodgment software (PLS).
* Complete your statement of distribution (item 54) in the lodgment software, unless lodging a paper partnership tax return.
* Where you're lodging a paper partnership tax return and the partnership has more than 3 partners, photocopy pages 10 and 11 of the tax return for each additional partner before completing them.

**Debt deduction creation rules**

* The Treasury Laws Amendment (Making Multinationals Pay Their Fair Share – Integrity and Transparency) Act 2024 debt introduces the debt deduction creation rules (DDCR) in subdivision 820-EAA of the Income Tax Assessment Act 1997 (ITAA 1997).
* For income years that commence on or after 1 July 2024, the DDCR operates to disallow related party debt deductions for certain related party arrangements. The DDCR applies to:
  + arrangements you enter into before 1 July 2024 where debt deductions continue to arise from the historical arrangements
  + new arrangements you enter into on or after 1 July 2024.
  + the DDCR applies to multinational businesses (that is, businesses operating in Australia and at least one other jurisdiction), including private businesses and privately owned groups. The DDCR doesn't apply to:
  + entities that, together with their associate entities, have $2 million or less of debt deductions for an income year
  + securitisation vehicles
  + certain special purpose entities
  + Australian plantation forestry entities
  + authorised deposit-taking institutions (ADIs).
* If you answer yes at question 29 – label O Were the thin capitalisation or debt deduction creation rules applicable to you?, you must complete and attach an International dealings schedule 2025 to your Partnership tax return 2025.

**Housing tax incentives – build to rent developments**

* The Treasury Laws Amendment (Responsible Buy Now Pay Later and Other Measures) Act 2024 provides from 1 January 2025 for:
  + an accelerated deduction of 4% for capital works relating to build to rent developments
  + a concessional final withholding tax rate of 15% on eligible fund payments from managed investment trusts (MITs) (amounts referrable to rental income and capital gains from the BTR development) .
* To be an eligible build to rent development that the owner can choose to be subject to the incentives, the development will:
  + have at least 50 dwellings for rent to the public with a lease term offer of at least 5 years
  + have at least 10% of the dwellings as [affordable dwellings](https://www.ato.gov.au/businesses-and-organisations/assets-and-property/build-to-rent-development-tax-incentives#Affordabledwelling)
  + be owned by a single owner.
* Also, for the capital works deduction at the 4% depreciation rate, construction of the BTR development must have commenced after 7:30 pm AEDT on 9 May 2023.
* For an eligible development to qualify for the tax incentive(s), its owner must make a choice that the development accesses the incentives. This choice must be notified to the Commissioner of Taxation (the Commissioner) in the approved form.
* All eligibility conditions must be met for a minimum period of 15 years from the choice date.
  + If the conditions are not met while accessing the concessions, we may issue a Build to rent development misuse tax Notice of Assessment to the owner of the development. This new tax will be used to clawback the incentives.
* Partnerships claim the capital works deduction at the 4% depreciation rate by including the deduction amount for the period in the income year that the 4% rate applied at item 9 Rent
  + label X Capital works deduction
  + label Y Build to rent capital works deduction at 4%.
* For more information, see [Build to rent development tax incentives](https://www.ato.gov.au/businesses-and-organisations/assets-and-property/build-to-rent-development-tax-incentives).

**Validation messages for Item 5 – Deprecation expenses labels**

Use messaging when adding validation message to Depreciation expenses related label.

To reduce the risk of compliant taxpayers being selected for ATO investigation we are proposing to introduce some messaging for taxpayers lodging PTRs. The messaging will inform what labels should be completed if they complete certain depreciation expenses labels. The messaging should result in more accurate returns being lodged, thereby reducing the need for the ATO to undertake follow up action with the taxpayer.

Warning message will appear for the label outlined in Table 7 - Validation messages for depreciation expense labels.

Table 7: Validation messages for depreciation expense labels

| **Label completed** | **Label to complete** | **Label name** | **Description of change / Recommended action that the taxpayer needs to take to rectify the issue** | **Corresponding validation message** |
| --- | --- | --- | --- | --- |
| 5 | 5K | 5 – Total business income  5K – Depreciation expenses | If label 5 is greater than zero, then label 5K should be completed and the amount should be at least 0 or higher. | If Total business income is greater than zero, then Depreciation expenses should be completed, and the amount must be at least 0 or higher. |

## 6.5 Early lodgments

The functionality to enable lodgment of future year (early lodged) returns is available as part of this service. A future year return is a return that is lodged by or on behalf of a partnership before the end of the current reporting period.

For example, a partnership lodging their 2024-25 income tax returns before the end of the PTR year of 30 June 2025 – this could include a partnership with a substitute accounting period (SAP).

Clients must meet certain conditions to lodge a future year return and cannot choose to lodge early solely out of personal preference. For guidance on the eligibility for individuals to lodge an early, refer to the [Lodge your tax return before leaving Australia.](https://www.ato.gov.au/Individuals/Your-tax-return/How-to-lodge-your-tax-return/Lodge-your-tax-return-before-leaving-Australia/) For a partnership or their authorised intermediary to lodge a future year return, the year cannot be greater than one year (Current Year + 1) into the future and certain criteria.

## 6.6 Truncating amounts

To ensure users of your software products complete Partnership tax returns correctly, the following examples show how to enter amounts in whole dollar only fields:

**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.*

# Schedule guidance

## 7.1 Trust income schedule (TIS)

**Ordering of distributing trust identifier**

It is recommended that only one identifier is provided for the distributing trust. Where the distributing trust is:

* A managed fund, complete the identifier in the following order of priority
  + Investor number of the distributing trust (DISTBENTRT42)
  + Australian Business Number of the distributing trust (DISTBENTRT4)
  + Australian Company Number of the distributing trust (DISTBENTRT41)
* A non-managed fund, complete the identifier in the following order of priority
  + Australian Business Number of the distributing trust (DISTBENTRT4)
  + Australian Company Number of the distributing trust (DISTBENTRT41)

**Consolidation of records for the Trust income schedule**

***Trust Distributions (including managed funds)***

For Trust distributions both managed and non-managed, the maximum number of records that can be returned is 150 per taxpayer – including any consolidation records. Where there are more records than the maximum allowed, the remaining records must be consolidated into one or two records.

***Ordering***

There is no requirement to order records for the trust income schedule. However, it is recommended that the records are reported and ordered as follows:

* All distributions recorded from highest value to lowest value.

Where there are more than 150 records in total aggregate as follows:

* If there are only non-managed fund records, record at 150 will be the aggregate of records 150 onwards.
* If there are only managed fund records, record at 150 will be the aggregate of records 150 onwards.
* If there are non-managed fund and managed fund records, record at 149 non-managed funds onwards, and record at 150 managed funds onwards.

The ordering will ensure that as part of the future copy of return service, the individual records with the highest value are presented back to the tax agent when the data is returned. It will also support the accuracy of the ATOs risk modelling services.

**Note:** This is not a mandatory requirement, and no validation will be implemented to verify this approach.

***Standard description***   
A standard description for the consolidated record is to be completed at ‘*Name of distributing trust*’ (DISTBENTRT5) and should be recorded as:

* “**Consolidation - XX non-managed fund records**” (with XX being the number of distributions consolidated into the last record).
* “**Consolidation - XX managed fund records**” (with XX being the number of distributions consolidated into the last record).