Australian Government
Australian Taxation Office

Trust tax return

2013

Day	Month	Year		Day	Month	Year
^ARA			to	**^ARB**		

or specify period if part year or approved substitute period.

^AWR **^ABB**

0660061**3**

⚠ Notes to help you prepare this tax return are provided in the *Trust tax return instructions 2013* (the instructions), available on our website **www.ato.gov.au**

WHEN COMPLETING THIS RETURN
- Print clearly, using a black or blue pen.
- Use BLOCK LETTERS and print one character in each box.

S	M	I	T	H		S	T											

- Place ☒ in all applicable boxes.

Trust information

Tax file number (TFN) **^AAD**

Have you attached any 'other attachments'? Yes ☐ No ☐

Amendment tags ^IJH - ^JHD **^IJH** **^JGY** **^JHD**

Name of trust

^AAU

^AAU

Australian business number (ABN) **^EBN**

Previous name of trust
If the trust name has changed, print the previous name **exactly** as shown on the last notice of assessment or the last tax return lodged.

^APP

^APP

Current postal address
If the address has not changed, print it **exactly** as shown on the last notice of assessment or the last tax return lodged.

^ABH

^ABH

Suburb/town
^AME

State/territory **^AMF**

Postcode **^APE**

Country if outside Australia
^AMG

Postal address on previous tax return
If the address has changed, print your previous address **exactly** as shown on the last notice of assessment or the last tax return lodged.

^ABJ

^ABJ

Suburb/town
^AUT

State/territory **^AUU**

Postcode **^APG**

Country if outside Australia
^AUV

Full name of the trustee to whom notices should be sent

If the trustee is an individual, print details here.

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other **^ABE** ☐☐☐☐☐☐☐☐☐☐

Surname or family name

^ABF ☐☐☐☐☐☐☐☐☐☐☐☐ **^BAW** ☐☐☐☐☐☐☐☐

First given name

^ABG ☐☐☐☐☐☐☐☐☐ Other given names **^BBB** ☐☐☐☐☐☐☐☐☐☐☐☐☐☐

If the trustee is a company, print details here including ABN.

Name

^ACU ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

^ACU ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

ABN

^FTV ☐☐ ☐☐☐ ☐☐☐ ☐☐☐

Daytime contact phone number

Phone number (include area code) **^BOC** ☐☐☐☐ **^BOD** ☐☐☐☐

Family trust election status **^IOC** ☐☐☐☐

If the trustee has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2012–13 income year write 2013).

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation and complete and attach the *Family trust election, revocation or variation 2013*. **^IOD** ☐

Interposed entity election status **^IOF** ☐☐☐☐

If the trustee has an existing election, write the earliest income year specified. If the trustee is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2013* for each election.

If revoking an interposed entity election, print **R** and complete and attach the *Interposed entity election or revocation 2013*. **^IQI** ☐

Type of trust **^BLP**

Print the code representing the **type** of trust. ☐

^CZM Print **X** if also an item 1.5 charitable trust in section 50–5 of ITAA 1997. ☐

If code **D**, write the date of death. **^ARH** Day ☐ / Month ☐☐ Year ☐☐☐☐

Managed investment trusts **^JES**

If the trust is a managed investment trust, has the trustee made an election into capital account treatment? Yes ☐ No ☐

^BEV

Is any tax payable by the trustee? Yes ☐ No ☐

^ACG Final tax return Yes ☐ No ☐

Electronic funds transfer (EFT)

Provide your financial institution details.
Write the BSB number, account number and account name below.
(See relevant instructions.)

BSB number (must be six digits) **^ABV** ☐☐ Account number **^BFE** ☐☐☐ ☐☐☐

Account name

^ANH ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

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1 Description of main business activity

^ADQ ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Industry code **A** **^AIC** ☐

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2 Status of business – print X at label **B1**, **B2** or **B3**, whichever is the first applicable option, or leave blank.

Multiple business **B1** ☐ **^ABU** Ceased business **B2** ☐ Commenced business **B3** ☐

Consolidation status – print X at label **Z2** if applicable Consolidated subsidiary member **Z2** **^IAH**

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4 Did you sell any goods or services using the internet? **Q** Yes **^BWE**

Trust TFN ☐☐☐ ☐☐☐ ☐☐☐

06600713

Income excluding foreign income

5 Business income and expenses

WHOLE DOLLARS ONLY

Income

		Primary production	Non-primary production	Totals
Gross payments where ABN not quoted	C	^GAN	D ^GAO	
Gross payments subject to foreign resident withholding			B ^IGE	
Assessable government industry payments	E	^BXL ^BXN CODE	F ^BXM	CODE ^BXO
Other business income	G	^BXQ / ☐	H ^BXR / ☐	/ ☐
Total business income		/ ☐	/ ☐	/ ☐

Expenses

	Primary	Non-primary		Totals
Foreign resident withholding expenses			P	^IFY
Contractor, sub-contractor and commission expenses			C	^BLA
Superannuation expenses			D	^ADL
Cost of sales	/ ☐	/ ☐	E	^AVK / ☐
Bad debts			F	^ADN
Lease expenses			G	^ADO
Rent expenses			H	^ADT
Total interest expenses			I	^AVR
Total royalty expenses			J	^ADU
Depreciation expenses			K	^AVU
Motor vehicle expenses			L	^AVT
Repairs and maintenance			M	^AVS
All other expenses			N	^AML
Total expenses – labels P to N	/ ☐	/ ☐	O	/ ☐

Reconciliation items

		Primary	Non-primary		Totals
Add:	Income reconciliation adjustments	/ ☐	/ ☐	A	^FGB / ☐
Add:	Expense reconciliation adjustments	/ ☐	/ ☐	B	^FGC / ☐
Net income or loss from business	Q ^AWX / ☐	R ^AWY / ☐	S	/ ☐

6 Tax withheld

Tax withheld where ABN not quoted	T	^GAG ☐,☐☐☐·☒
Credit for tax withheld – foreign resident withholding	U	^IFZ ☐,☐☐☐·☒

7 Credit for interest on early payments
– amount of interest

W ^AJL ☐,☐☐☐·☐☐

8 **Partnerships and trusts** BC-21

Primary production

Distribution from partnerships **A** ^BLB ☐☐☐,☐☐☐·✗ /☐

Share of net income from trusts **Z** ^BLC ☐☐☐,☐☐☐·✗ / ^BLL

Deductions relating to amounts shown at **A** and **Z** **S** ^AMJ ☐☐☐,☐☐☐·✗

Net primary production amount ◣,☐☐☐,☐☐☐,☐☐☐·✗ /☐

Non-primary production

Distribution from partnerships, less foreign income **B** ^DGF ☐☐☐,☐☐☐·✗ /☐

Share of net income from trusts, less capital gains, foreign income and franked distributions **R** ^DGG ☐☐☐,☐☐☐·✗ / ^DGI

Deductions relating to amounts shown at **B** and **R** **T** ^DGH ☐☐☐,☐☐☐·✗

Franked distributions from trusts **F** ^JIZ ☐☐☐,☐☐☐·✗

Deductions relating to franked distributions from trusts in label **F** **G** ^JJL ☐☐☐,☐☐☐·✗

Net non-primary production amount ◣,☐☐☐,☐☐☐,☐☐☐·✗ /☐

Capital gains from another trust and net foreign capital gains need to be included at item **21**.
Amounts of foreign income must be included at item **22** or **23**.

Share of credits from income

Share of credit for tax withheld where ABN not quoted **C** ^GAH ☐☐☐,☐☐☐·✗

Share of franking credits from franked distributions **D** ^AFA ☐☐☐,☐☐☐·☐☐

Share of credit for TFN amounts withheld from interest, dividends and unit trust distributions **E** ^ADH ☐☐☐,☐☐☐·☐☐

Credit for TFN amounts withheld from payments from closely held trusts **O** ^JGD ☐☐☐,☐☐☐·☐☐

Share of credit for tax withheld from foreign resident withholding **U** ^IMW ☐☐☐,☐☐☐·✗

9 **Rent** Gross rent **F** ^AFS ☐☐,☐☐☐·✗

Interest deductions **G** ^AKA ☐☐,☐☐☐·✗

Capital works deductions **X** ^GCG ☐☐,☐☐☐·✗

Other rental deductions **H** ^AKB ☐☐,☐☐☐·✗

Net rent ◣☐☐,☐☐☐,☐☐☐·✗ /☐

10 **Forestry managed investment scheme income** **Q** ◣ ^IRR ☐☐☐,☐☐☐·✗

11 **Gross interest – including Australian Government loan interest** **J** ◣ ^AFZ ☐☐☐,☐☐☐·✗

TFN amounts withheld from gross interest **I** ^ADE ,☐☐☐·☐☐

12 **Dividends** Unfranked amount **K** ◣ ^AGF ☐☐☐,☐☐☐·✗

Franked amount **L** ◣ ^AGG ☐☐☐,☐☐☐·✗

Franking credit **M** ◣ ^AGH ☐☐☐,☐☐☐·✗

TFN amounts withheld from dividends **N** ^ADI ,☐☐☐·☐☐

Sensitive (when completed)

Trust TFN ☐☐☐ ☐☐☐ ☐☐☐

13 Superannuation lump sums and employment termination payments

Death benefit superannuation lump sum where the beneficiary is a non-dependant

Taxed element **V** `^IRF` ☐☐,☐☐☐·☒

Untaxed element **W** `^IRG` ☐☐,☐☐☐·☒

Death benefit employment termination payment where the beneficiary is a dependant

Taxable component **X** `^IRE` ☐☐,☐☐☐·☒

Death benefit employment termination payment where the beneficiary is a non-dependant

Taxable component **Y** `^ITS` ☐☐,☐☐☐·☒

14 Other Australian income – give details

Excepted net income `^AWZ` ☐,☐☐☐·☒

Type of income

`^ARY` `^ADG` `^GFA` `^AQB` `^AQE` `^AEI` `^AED` `^AEJ`   **O** `^AHH` ☐☐☐,☐☐☐·☒ / ☐

`^AEF` - `^ADB` - `^IOT` - `^IQV` - `^IQW` - `^ISX` - `^AGZ` - `^AHG`

15 Total of items 5 to 14

Add the ◤ boxes. ☐☐☐,☐☐☐,☐☐☐,☐☐☐·☒ / ☐

Deductions

16 Deductions relating to:

Australian investment income **P** `^ADW` ☐,☐☐☐,☐☐☐·☒

Franked distributions **R** `^JJA` ☐,☐☐☐,☐☐☐·☒

Deductions relating to franked distributions should **not** include deductions included at **G** item **8**.

17 Forestry managed investment scheme deduction

D `^IRN` ☐☐☐,☐☐☐·☒

18 Other deductions – show only deductions not claimable at any other item

Name of each item of deduction

`^AEL` ☐☐☐☐☐☐☐☐☐☐

☐☐☐☐☐☐☐☐☐☐ Amount `^AEM` ☐,☐☐☐·☒

☐☐☐☐☐☐☐☐☐☐

☐☐☐☐☐☐☐☐☐☐ ☐,☐☐☐,☐☐☐·☒ **Q** ☐☐☐,☐☐☐,☐☐☐·☒

19 Total of items 16 to 18

☐,☐☐☐,☐☐☐,☐☐☐·☒

20 Net Australian income or loss – other than capital gains

Subtract item 19 from item 15. **$** `^ATA` ☐☐☐,☐☐☐,☐☐☐·☒ / ☐

21 Capital gains

Do you need to complete `^FZS` s tax (CGT) schedule 2013? **BC-21**

Did you have a CGT event during the year? **G** Yes ☐ No ☐   Answer Yes at **G** if the trust <u>had an amount of capital gains</u> from <u>another</u> trust.

Have you applied an exemption or rollover? **M** Yes `^JZE` ☐ No ☐ / CODE `^KAF`

BC-34

Net capital gain **A** `^AWG` ☐☐,☐☐☐,☐☐☐·☒

BC-34

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Foreign income

22 Attributed foreign income

Did you have overseas branch operations or a direct or indirect interest in a foreign trust, foreign company, controlled foreign entity or transferor trust?

^AQG

S Yes ☐ No ☐

Listed country **M** ^CYY ☐☐☐,☐☐☐.✖

Section 404 country **U** ^CYZ ☐☐☐,☐☐☐.✖

Unlisted country **X** ^AUY ☐☐☐,☐☐☐.✖

If you answered **Yes** at label **S**, complete and attach an *International dealings schedule 2013*.
Do you need to complete a *Losses schedule 2013*?

23 Other assessable foreign source income
– other than income shown at item 22

Do you need to complete a *Losses schedule 2013*?

Gross **B** ^FGD ☐,☐☐☐,☐☐☐.✖

Net **V** ^ADY ☐☐☐,☐☐☐.✖ / ☐

Foreign income tax offset **Z** ^AWJ ☐☐,☐☐☐.☐☐

BC-21

Also include at label **D** Australian franking credits from a New Zealand franking company that you have received indirectly through a partnership or trust.

Australian franking credits from a New Zealand franking company **D** ^IFW ☐☐,☐☐☐.✖

24 Total of items 20 to 23 Add the ▮ boxes ☐☐☐,☐☐☐,☐☐☐,☐☐☐.✖ / ☐

25 Tax losses deducted **C** ^BAD ☐☐,☐☐☐.✖

26 Total net income or loss Subtract item **25** from item **24**. ☐☐☐,☐☐☐,☐☐☐,☐☐☐.✖ / ☐

27 Losses information

A *Losses schedule 2013* must also be completed and attached if the sum of labels **U** and **V** is greater than $100,000 or if the trust has a foreign loss or if the trust is a listed widely held trust and failed the majority ownership test for a loss.

Tax losses carried forward to later income years **U** ^ARN ☐,☐☐☐,☐☐☐.✖

Net capital losses carried forward to later income years **V** ^BRA ☐,☐☐☐,☐☐☐.✖

28 Landcare and water facility tax offset

Landcare and water facility tax offset brought forward from prior years **G** ^DTL ☐,☐☐☐.✖

Overseas transactions / thin capitalisation

29 Overseas transactions

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?

^GTK

W Yes ☐ No ☐

^GTM

Did the thin capitalisation provisions apply? **O** Yes ☐ No ☐ BC-43

Interest expenses overseas **D** ^ACO ☐,☐☐☐,☐☐☐.✖ BC-34

Royalty expenses overseas **E** ^ARO ☐☐☐,☐☐☐.✖ BC-34

If you answered **Yes** at label **W** or **O** or completed **D** or **E**, complete and attach the *International dealings schedule 2013.*

^AQO

Was any beneficiary who was not a resident of Australia at any time during the income year, 'presently entitled' to a share of the income of the trust?

A Yes ☐ No ☐

If you answered **Yes** at label **A**, attach the information requested in the instructions.

Sensitive (when completed)

Trust TFN ☐☐☐ ☐☐☐ ☐☐☐

Transactions with specified countries

Did you directly or indirectly send to, or receive from, one of the countries specified in the instructions, any funds or property **or**

Do you have 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 one of those countries?

^IGA

C Yes ☐ No ☐

BC-43

BC-34

30 Personal services income

Does your income include an individual's personal services income?
N Yes ☐ No ☐ **^GAI**

Total amount of PSI included at item 5 income labels
A ^JYS ☐,☐☐☐,☐☐☐·✕

Total amount of deductions against PSI included at item 5 expense labels
B ^JYT ☐,☐☐☐,☐☐☐·✕

Did you satisfy the results test in respect of any individual?
C Yes ☐ No ☐ **^JYU**

Do you hold a personal services business (PSB) determination in respect of any individual?
D Yes ☐ No ☐ **^JYV**

For any individual for whom you did not satisfy the results test or hold a PSB determination, and each source of their PSI income yielded less than 80% of their total PSI, indicate if you satisfied any of the following personal services business tests – print X in the appropriate box(es).

Unrelated clients test **E1** ☐
^JYW

Employment test **E2** ☐
^JYX

Business premises test **E3** ☐
^JYY

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Taxation of financial arrangements

31 Taxation of financial arrangements (TOFA)

^JFB

Did you make a gain, loss or transitional balancing adjustment from a financial arrangement subject to the TOFA rules?
L Yes ☐ No ☐

Total TOFA gains **M** ^JFA ☐,☐☐☐,☐☐☐·✕

Total TOFA losses **N** ^JFC ☐,☐☐☐,☐☐☐·✕

TOFA transitional balancing adjustment **O** ^JFV ☐,☐☐☐,☐☐☐·✕ /☐

TOFA gains from unrealised movements in the value of financial arrangements **P** ^JFW ☐,☐☐☐,☐☐☐·✕

Key financial information

BC-34

32 All current assets **F** ^ATG ☐☐☐,☐☐☐,☐☐☐·✕

33 Total assets **G** ^ATH ☐☐☐,☐☐☐,☐☐☐·✕

34 All current liabilities **I** ^ALC ☐☐☐,☐☐☐,☐☐☐·✕

35 Total liabilities **J** ^ALT ☐☐☐,☐☐☐,☐☐☐·✕

Business and professional items

The following items must be filled in for all partnerships carrying on a business.

36 Business name of main business

^AVO

37 Business address of main business

^AVY

^AVY

Suburb/town

^AJP

State/territory ^AJX A

Postcode ^APD

38 Opening stock C ^AVH .⊠

39 Purchases and other costs B ^BVW .⊠

40 Closing stock D ^AVJ . CODE ^AMR

41 Trade debtors E ^ATF .⊠

42 Trade creditors H ^ATI .⊠

BC-34

43 Total salary and wage expenses L ^AVN . CODE ^BWR

44 Payments to associated persons M ^AVQ .⊠

45 Fringe benefit employee contributions T ^DFL .⊠

BC-34

46 Unpaid present entitlement to a private company Y ^IKA . CODE ^IKB

47 Trading stock election Yes ☐ No ☐ ^ALA

48 Capital allowances

BC-01

Depreciating assets first deducted in this income year

BC-34 Intangible depreciating assets first deducted A $ ^GTO , , .⊠

Other depreciating assets first deducted B $ ^GSZ , , .⊠

Have you self-assessed the effective life of any of these assets? C Yes ☐ No ☐ ^JYZ

For all depreciating assets

Did you recalculate the effective life for any of your assets this income year? D Yes ☐ No ☐ ^JZA

Total adjustable values at end of income year E $ ^JZB , , .⊠

Assessable balancing adjustments on the disposal of intangible depreciating assets F $ ^JZC , , .⊠

Deductible balancing adjustments on the disposal of intangible depreciating assets G $ ^JZD , , .⊠

Termination value of intangible depreciating assets H $ ^GTP , , .⊠

Termination value of other depreciating assets I $ ^GTA , , .⊠

Deduction for project pool J $ ^BMX , , .⊠

Section 40-880 deduction K $ ^GTB , , .⊠

Landcare operations and deduction for decline in value of water facility L $ ^BYI , , .⊠

Sensitive (when completed)

BC-06
BC-03
BC-12

49 Small business entity simplified depreciation

Deduction for certain assets
(costing less than $6,500) **A** `^GTC` ☐☐,☐☐☐·☒

Deduction for general
small business pool **B** `^GTD` ☐☐,☐☐☐·☒

50 National rental affordability scheme

National rental affordability
scheme tax offset entitlement **F** `^JAR` ☐☐,☐☐☐·☐☐

51 Other refundable tax offsets **G** `^KDU` ☐☐,☐☐☐·☐☐ / CODE `^KAC`

52 Medicare levy reduction or exemption

Spouse's 2012–13 taxable
income – if nil write '0' **A** `^DIL` ☐☐☐·☒

Number of dependent
children and students **B** `^ASS`

Full 1.5% levy exemption –
number of days **C** `^ASH` / CODE `^BOS`

Half 1.5% levy exemption
– number of days **D** `^ASN`

Medicare levy surcharge and private health insurance tax offset
If the trust is liable for the Medicare levy surcharge or entitled to the private health insurance tax offset, refer to the instructions.

53 Income of the trust estate **A** `^JJB` ☐☐☐,☐☐☐,☐☐☐·☒

Statement of distribution

54 Statement of distribution

Distribution details

Complete the distribution details on the following pages for **BENEFICIARY 1** to **5** if required, and for **Income to which no beneficiary is presently entitled and in which no beneficiary has an indefeasible vested interest, and the trustee's share of credit for tax deducted**, if it applies.

If there are more than five beneficiaries see the instructions for more information.

Note: It is not an offence not to quote a TFN for a beneficiary. However, TFNs help the Tax Office to correctly identify each beneficiary's tax records. The Tax Office is authorised by the *Income Tax Assessment Act 1936* and the *Income Tax Assessment Act 1997* to ask for information in this tax return. We need this information to help administer the tax laws. To make a correct Trustee Beneficiary (TB) statement you must quote the TFN of a resident trustee beneficiary of a closely held trust.

Note: If the trust needs to provide annual reports under the Trustee Beneficiary Rules or the TFN withholding rules you will be able to do so by completing the information in the statement of distribution.

54 Statement of distribution – *continued*

BENEFICIARY 1   Tax file number (TFN) ^ATN ^ATZ   Entity code U ^JGL

INDIVIDUAL NAME

Title: Mr ☐   Mrs ☐   Miss ☐   Ms ☐   Other ☐

Surname or family name
^BAY

First given name
^BBI   Other given names ^BBJ

OR

NON-INDIVIDUAL NAME (company, partnership, trust etc.)
^BBK

^BCD

Residential address for individuals or business address for non individuals
^JGM

^JGN

Suburb/town
^JGO   State/territory ^JHT *(Australia only)*   Postcode ^JHU *(Australia only)*

Country if outside Australia
^JHV

Date of birth   ^ATM   Day ☐ / Month ☐ / Year ☐

Assessment calculation code	V	^AGS	Franking credit D	^ATV ·
Share of income of the trust estate	W	^JJC ·⊠	TFN amounts withheld E	^ATW ·
Credit for tax withheld – foreign resident withholding	L	^IGF ·⊠	Share of credit for TFN amounts withheld from payments from closely held trusts O	^JGE ·
Australian franking credits from a New Zealand franking company	N	^IIO ·⊠	Capital gains F	^ALL ·⊠

Share of income

Primary production	A	^ATP ·⊠ / LOSS ☐	Attributed foreign income G	^AFG ·⊠
Non-primary production	B	^ATT ·⊠ / LOSS ☐	Other assessable foreign source income H	^ALB ·⊠ / LOSS ☐
Credit for tax withheld where ABN not quoted	C	^GBC ·⊠	Foreign income tax offset I	^ALM
Franked distributions	U	^JIL ·⊠	Share of National rental affordability scheme tax offset R	^JAS ·

BC-21

BC-03

Non-resident beneficiary additional information

s98(3) assessable amount	J	^GUS ·⊠
s98(4) assessable amount	K	^GUT ·⊠

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement?   Yes ☐   No ☐   ^JAI

Tax preferred amounts	P	^JAJ ·⊠
Untaxed part of share of net income	Q	^JAK ·⊠

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year	S	^JGJ ·⊠
Total TFN amounts withheld from payments	T	^JGK ·⊠

54 Statement of distribution – *continued*

BENEFICIARY 2   Tax file number (TFN) [ ][ ][ ] [ ][ ][ ] [ ][ ][ ]   Entity code **U** [ ]

INDIVIDUAL NAME

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

Surname or family name
[ ]

First given name
[ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]

Other given names
[ ]

OR

NON-INDIVIDUAL NAME (company, partnership, trust etc.)
[ ]
[ ]

Residential address for individuals or business address for non individuals
[ ]
[ ]

Suburb/town
[ ]

State/territory [ ][ ][ ]
(Australia only)

Postcode [ ][ ][ ][ ]
(Australia only)

Country if outside Australia
[ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]

Date of birth   Day [ ][ ] / Month [ ][ ] / Year [ ][ ][ ][ ]

Field		Field	
Assessment calculation code **V** [ ][ ][ ]		Franking credit **D** [·]	
Share of income of the trust estate **W** [·⊠]		TFN amounts withheld **E** [·]	
Credit for tax withheld – foreign resident withholding **L** [·⊠]		Share of credit for TFN amounts withheld from payments from closely held trusts **O** [·]	
Australian franking credits from a New Zealand franking company **N** [·⊠]		Capital gains **F** [·⊠]	
Share of income — Primary production **A** [·⊠] / LOSS [ ]		Attributed foreign income **G** [·⊠]	
Non-primary production **B** [·⊠] / LOSS [ ]		Other assessable foreign source income **H** [·⊠] / LOSS [ ]	
Credit for tax withheld where ABN not quoted **C** [·⊠]		Foreign income tax offset **I** [·]	
Franked distributions **U** [·⊠]		Share of National rental affordability scheme tax offset **R** [·]	

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BC-03

Non-resident beneficiary additional information

s98(3) assessable amount **J** [·⊠]

s98(4) assessable amount **K** [·⊠]

TB statement information
For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement?   Yes [ ]   No [ ]

Tax preferred amounts **P** [·⊠]

Untaxed part of share of net income **Q** [·⊠]

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year **S** [·⊠]

Total TFN amounts withheld from payments **T** [·⊠]

54 Statement of distribution – *continued*

BENEFICIARY 3   Tax file number (TFN) [ ][ ][ ] [ ][ ][ ] [ ][ ][ ]   Entity code **U** [ ]

INDIVIDUAL NAME

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

Surname or family name

[ ]

First given name

[ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]

Other given names

[ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]

OR

NON-INDIVIDUAL NAME (company, partnership, trust etc.)

[ ]

[ ]

Residential address for individuals or business address for non individuals

[ ]

[ ]

Suburb/town   State/territory   Postcode

[ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]   [ ][ ][ ]   [ ][ ][ ][ ]

(Australia only)   (Australia only)

Country if outside Australia

[ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]

Date of birth   Day [ ][ ] / Month [ ][ ] / Year [ ][ ][ ][ ]

Assessment calculation code **V** [ ][ ][ ]		Franking credit **D** [·]	
Share of income of the trust estate **W** [· ⊠]		TFN amounts withheld **E** [·]	
Credit for tax withheld – foreign resident withholding **L** [· ⊠]		Share of credit for TFN amounts withheld from payments from closely held trusts **O** [·]	
Australian franking credits from a New Zealand franking company **N** [· ⊠]		Capital gains **F** [· ⊠]	
Share of income — Primary production **A** [· ⊠] / LOSS [ ]		Attributed foreign income **G** [· ⊠]	
Non-primary production **B** [· ⊠] / LOSS [ ]		Other assessable foreign source income **H** [· ⊠] / LOSS [ ]	
Credit for tax withheld where ABN not quoted **C** [· ⊠]		Foreign income tax offset **I** [·]	
Franked distributions **U** [· ⊠]		Share of National rental affordability scheme tax offset **R** [·]	

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BC-03

Non-resident beneficiary additional information

s98(3) assessable amount **J** [· ⊠]

s98(4) assessable amount **K** [· ⊠]

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement?   **Yes** [ ]   **No** [ ]

Tax preferred amounts **P** [· ⊠]

Untaxed part of share of net income **Q** [· ⊠]

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year **S** [· ⊠]

Total TFN amounts withheld from payments **T** [· ⊠]

54 Statement of distribution – *continued*

BENEFICIARY 4   Tax file number (TFN) ☐☐☐ ☐☐☐ ☐☐☐   Entity code **U** ☐

INDIVIDUAL NAME

Title: Mr ☐   Mrs ☐   Miss ☐   Ms ☐   Other ☐☐☐☐☐☐☐☐☐☐

Surname or family name

☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

First given name

☐☐☐☐☐☐☐☐☐☐☐☐   Other given names ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

OR

NON-INDIVIDUAL NAME (company, partnership, trust etc.)

☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Residential address for individuals or business address for non individuals

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☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Suburb/town ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐   State/territory ☐☐☐   Postcode ☐☐☐☐

                                                     (Australia only)   (Australia only)

Country if outside Australia

☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

         Day   Month   Year

Date of birth ☐☐ / ☐☐ / ☐☐☐☐

Assessment calculation code	**V** ☐☐☐		Franking credit	**D** [____.__]
Share of income of the trust estate	**W** [____.☒]		TFN amounts withheld	**E** [____.__]
Credit for tax withheld – foreign resident withholding	**L** [____.☒]		Share of credit for TFN amounts withheld from payments from closely held trusts	**O** [____.__]
Australian franking credits from a New Zealand <u>franking</u> company	**N** [____.☒]		Capital gains	**F** [____.☒]
Share of income — Primary production	**A** [____.☒] / LOSS ☐		Attributed foreign income	**G** [____.☒]
Share of income — Non-primary production	**B** [____.☒] / LOSS ☐		Other assessable foreign source income	**H** [____.☒] / LOSS ☐
Credit for tax withheld where ABN not quoted	**C** [____.☒]		Foreign income tax offset	**I** [____.__]
Franked distributions	**U** [____.☒]		Share of National rental affordability scheme tax offset	**R** [____.__]

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Non-resident beneficiary additional information

s98(3) assessable amount	**J**	[____.☒]
s98(4) assessable amount	**K**	[____.☒]

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement?   Yes ☐   No ☐

Tax preferred amounts	**P**	[____.☒]
Untaxed part of share of net income	**Q**	[____.☒]

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year	**S**	[____.☒]
Total TFN amounts withheld from payments	**T**	[____.☒]

54 Statement of distribution – *continued*

BENEFICIARY 5   Tax file number (TFN) [ ][ ][ ] [ ][ ][ ] [ ][ ][ ]   Entity code **U** [ ]

INDIVIDUAL NAME

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

Surname or family name

[ ]

First given name   Other given names

[ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]   [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]

OR

NON-INDIVIDUAL NAME (company, partnership, trust etc.)

[ ]

[ ]

Residential address for individuals or business address for non individuals

[ ]

[ ]

Suburb/town   State/territory   Postcode

[ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]   [ ][ ][ ]   [ ][ ][ ][ ]

                                                             (Australia only)   (Australia only)

Country if outside Australia

[ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]

Date of birth   Day [ ][ ] / Month [ ][ ] / Year [ ][ ][ ][ ]

Assessment calculation code **V** [ ][ ][ ]	Franking credit **D** [.]
Share of income of the trust estate **W** [.⊠]	TFN amounts withheld **E** [.]
Credit for tax withheld – foreign resident withholding **L** [.⊠]	Share of credit for TFN amounts withheld from payments from closely held trusts **O** [.]
Australian franking credits from a New Zealand franking company **N** [.⊠]	Capital gains **F** [.⊠]
Share of income: Primary production **A** [.⊠] / LOSS [ ]	Attributed foreign income **G** [.⊠]
Non-primary production **B** [.⊠] / LOSS [ ]	Other assessable foreign source income **H** [.⊠] / LOSS [ ]
Credit for tax withheld where ABN not quoted **C** [.⊠]	Foreign income tax offset **I** [.]
Franked distributions **U** [.⊠]	Share of National rental affordability scheme tax offset **R** [.]

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BC-03

Non-resident beneficiary additional information

s98(3) assessable amount **J** [.⊠]

s98(4) assessable amount **K** [.⊠]

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement?   Yes [ ]   No [ ]

Tax preferred amounts **P** [.⊠]

Untaxed part of share of net income **Q** [.⊠]

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year **S** [.⊠]

Total TFN amounts withheld from payments **T** [.⊠]

54 Statement of distribution – *continued*

Income to which no beneficiary is presently entitled and in which no beneficiary has an indefeasible vested interest, and the trustee's share of credit for tax deducted.

Assessment calculation code **V** `^AIS`

Share of income of the trust estate **W** `^JJD` .⊠

Credit for tax withheld – foreign resident withholding **L** `^IGG` .⊠

Australian franking credits from a New Zealand <u>franking</u> company **N** `^IIP` .⊠

Share of income

Primary production **A** `^ASQ` .⊠ / **LOSS** [ ]

Non-primary production **B** `^AST` .⊠ / **LOSS** [ ]

Credit for tax withheld where ABN not quoted **C** `^GBK` .⊠

Franked distributions **U** `^JIM` .⊠

Franking credit **D** `^ASV` .

TFN amounts withheld **E** `^ASW` .

Share of credit for TFN amounts withheld from payments from closely held trusts **O** `^JJS` .

Capital gains **F** `^ALH` .⊠

Attributed foreign income **G** `^ALI` .⊠

Other assessable foreign source income **H** `^ALJ` .⊠ / **LOSS** [ ]

Foreign income tax offset **I** `^ALK` .

Share of National rental affordability scheme tax offset **R** `^JAT` .

Share of other refundable tax offsets **X** `^KAD` .

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BC-03

BC-12

55 Choice for resident trustee to be assessed to capital gains on behalf of beneficiaries

Assessment calculation code **X** `^JIN`

Amount of capital gains on which the trustee has chosen to be assessed on behalf of beneficiaries **Y** `^JIO` [ ],[ ],[ ].⊠

Items 56 and 57 must be answered for all trusts – if you answer yes to any of these questions, answer Yes to the 'other attachments' question on page 1 of this tax return.

56 Beneficiary under legal disability who is presently entitled to income from another trust

Was any beneficiary in this trust, who was under a legal disability on 30 June 2013, also presently entitled to a share of the income of another trust?

If yes, or the answer is not known, furnish the information requested in the instructions.

Yes [ ] No [ ] `^AQM`

57 Non-resident trust

Is the trust a non-resident trust? `^AQN` Yes [ ] No [ ]

If yes, state the amount of income derived outside Australia to which no beneficiary is presently entitled. Print **NIL** if applicable. $ `^APN` [ ],[ ],[ ].⊠

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.**

The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this tax return, to maintain the integrity of the register. For further information, refer to the instruction guide.

DECLARATION:
I declare that the information on this tax return, including any attached schedules and additional documentation is true and correct.

Signature

Date Day / Month / Year

Hours taken to prepare and complete this tax return **^DYF**

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

Client's reference **^AWB**

Date Day / Month / Year

Contact name **^ACR**

Agent's phone number (include area code) **^BLI** **^BLJ**

Agent's reference number **^AAE**

Office use only
Indics **X**