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Pamela Faye Needs & Kyla Louise McLennan ATF Minmi Superannuation Fund

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Investor ID : 29040

**Attribution Managed Investment Trust Member Annual (AMMA) Statement
For the year ended 30th June 2022
Pet Fund**

Part A - Your Details

You are recorded as being a Superannuation Fund
Tax File Number / ABN Quoted: Provided
Country of residence at 30 June 2022: Australia

Part B - Summary of Tax Return (supplementary section) items

	Amount \$	Tax return label
Share of net income from trusts, less net capital gains, foreign income and franked distributions	0.00	13U
Franked distributions from trusts	0.00	13C
Other deductions relating to non-primary production income	0.00	13Y
Share of credit for foreign resident withholding amounts (excluding capital gains)	0.00	13A
Share of National rental affordability scheme tax off	0.00	13B
Share of credit for tax withheld where Australian business number not quoted	0.00	13P
Share of franking credit from franked dividends	0.00	13Q
Share of credit for tax file number amounts withheld from interest, dividends and unit trust distributions	0.00	13R
Share of credit for tax paid by trustee	0.00	13S
Early stage venture capital limited: current year tax offset	0.00	T7K
Early stage investor: current year tax offset	0.00	T8L
Other refundable tax offsets: Exploration credits	0.00	T9 (Code E)
Net capital gain	0.00	18A
Total current year capital gains	0.00	18H
CFC Income	0.00	19K
Transferor trust income	0.00	19B
Assessable foreign source income	0.00	20E
Other net foreign source income	0.00	20M
Australian franking credits from a New Zealand franking company	0.00	20F
Foreign Income Tax Offsets*	0.00	20O

* The foreign income tax offset represents foreign income tax offsets in respect of both foreign income and foreign capital gains derived by the Fund. Foreign income tax offsets on foreign capital gains have not been reduced by the capital gains tax discount.

Please retain this statement for Income Tax Purposes

Part C - Components of distribution	Cash Distribution(\$)	Tax Paid/ Franking Credit (grossed up)	Attribution	Tax return label
<u>Australian income</u>				
Interest (subject to withholding tax)	0.00		0.00	
Interest (not subject to withholding tax)	0.00		0.00	
Dividends: unfranked amount	0.00		0.00	
Dividends: unfranked amount declared to be CFI	0.00		0.00	
Dividends: unfranked amount not declared to be CFI	0.00		0.00	
Dividends: less LIC capital gain deduction	0.00		0.00	
Other assessable Australian income	0.00		0.00	
NCMI - Non-primary production	0.00		0.00	
Excluded from NCMI - Non-primary production	0.00		0.00	
Share of net income from trusts, less net capital gains, foreign income and franked distributions	0.00		0.00	13U
Dividends- franked amount	0.00	0.00	0.00	13C/13Q
<u>Capital gains</u>				
Capital gains discount - Taxable Australian property	0.00		0.00	
Capital gains discount - Non-Taxable Australian property	0.00	0.00	0.00	
Capital gains other - Taxable Australian property	0.00		0.00	
Capital gains other - Non-Taxable Australian property	0.00	0.00	0.00	
NCMI capital gains	0.00		0.00	
Excluded from NCMI capital gains	0.00		0.00	
Net capital gains	0.00	0.00	0.00	18A
AMIT CGT gross up amount	0.00		0.00	
Other capital gains distribution	0.00		0.00	
Total current year capital gains	0.00		0.00	18H
<u>Foreign income</u>				
Other net foreign source income	0.00	0.00	0.00	20M/20O
Assessable foreign source income	0.00	0.00	0.00	20E
Australian franking credits from a New Zealand franking company	0.00		0.00	20F
CFC income	0.00		0.00	19K
Transferor trust income	0.00		0.00	19B
Total foreign income	0.00	0.00	0.00	
<u>Tax offsets</u>				
	Amount			Tax return label
Franking credit tax offset (including Australian franking credits from a New Zealand franking company)	0.00			13Q / 20F
Foreign income tax offset	0.00			20O
Total tax offsets	0.00			
<u>Other non-assessable amounts and cost base details</u>				
	Cash Distribution	Attribution/Amount	Other amount	
Net exempt income	0.00	0.00		
Non-assessable non-exempt amount	0.00	0.00		
Other non-attributable amount	743.27			
Gross cash distribution	743.27		743.27	
AMIT cost base net amount - excess (decrease)			0.00	
AMIT cost base net amount - shortfall (increase)			0.00	
<u>Other amounts deducted from trust distribution</u>				
	Cash Amount			
TFN amounts withheld	0.00			13R
Non-resident withholding tax deducted	0.00			
Other expenses	0.00			13Y
Credit for foreign resident capital gains withholding	0.00			18X
Net cash distribution	743.27			

This guide has been prepared to assist you in completing your income tax return for the year ending 2022. Australian tax laws are complex. You should seek your own tax advice if you have any doubts regarding your tax position. This guide has been prepared for general information only and should be read in conjunction with the Australian Taxation Office's ("ATO") instructions and publications.

Pet Fund (The "Fund") has elected to be/ intended to be an AMIT for the year ended 2022. The statement constitutes an Attribution Managed Investment Trust (AMIT) Member Annual Statement (AMMA). Your AMMA statement includes the income attributed to you from the Fund relating to the financial year end 2022. You are required to include these amounts in your tax return for the 2022 financial year.

This AMMA statement is prepared for an Australian resident individual investor who holds units in the fund on a capital account. Both resident and non-resident unit holders should seek professional taxation advice in relation to this AMMA statement.

Part A - Your Details

Part A are the details you provided and reported at the time this statement was generated.

Part B - Tax return information

Part B is a summary of the distribution components from your investments that are relevant for the completion of your 2022 tax return. For most investors, you can copy the amounts from Part B of this AMMA statement to your corresponding labels of the Tax Return (Supplementary Section) 2022. The breakdown of the components is shown in Part C of your AMMA statement.

Part C - Components of attribution

This section of your AMMA Statement gives you a detailed breakdown of components attributed to you. The information in Part C of your AMMA Statement may be required for you to complete other parts of your income tax return.

Attribution amounts are amounts you are entitled to in 2022 in respect to the units in the Fund and the cash distribution is the amount declared to be paid by the Fund.

1. Australian Income

The details provide a break up of Label 13U Non-primary production income and Label 13C Franked distributions from trusts. This information may be necessary for those investors who use the Application for refund of franking credits for individuals 2022.

2. Capital gains

Capital gains discount - Taxable Australian Property (TAP) and Non-taxable Australian Property (NTAP)

The capital gains tax discount is generally available for gains on the disposal of investment that have been held for at least 12 months. These items show the part of the capital gains attributed to you that are eligible for the capital gains tax discount. The taxable amount are shown under the Attribution column. Resident individuals and trusts are eligible for a 50% CGT discount and resident complying superannuation funds are eligible for a 33.33% CGT discount. Companies are not eligible for the CGT discount.

Capital gains other - Taxable Australian Property (TAP) and Non-taxable Australian Property (NTAP)

These items are capital gains attributed to you on the disposal of investments held by the fund which are disposed of within 12 months of acquisition. No adjustment is available for the 50% CGT discount.

Net capital gains

This amount represents the sum of the capital gains (discounted and other methods) which have been attributed to you.

AMIT CGT gross up amount

This item shows the additional amount treated as capital gains of members under ss 276-85(3) and (4) of the Income Tax Assessment Act 1997 ("ITAA"), and is included in the AMIT cost base increase amount. This amount is equal to the sum of the attribution column for Capital gains discount - Taxable Australian Property (TAP) and Capital gains discount- Non-taxable Australian Property (NTAP). This amount is non-assessable but may affect the cost base of your units.

Other capital gains distribution

Other capital gains distributions is shown in the Cash distribution column to represent the total amount of cash distributed in relation to all capital gains, other than the amounts already shown in the Cash distribution columns for Capital Gains Discount - NTAP & TAP and Capital Gains Other - NTAP & TAP.

3. Foreign Income

The 'Foreign income' section includes all 'Assessable foreign source income' except foreign capital gains.

4. Other non-assessable amounts and cost base details

Other non-assessable amounts have been divided into three categories depending on the nature of the amount. These amounts are not immediately assessable for income tax purposes and are therefore not included in your tax return, however they may require an adjustment to the cost base of your unit holding and will be relevant in working out your gains/losses at the time you dispose of your units in the Fund.

Other non-attributable amounts

Other non-attributable amounts are cash distributions and other entitlements from an AMIT that exceed the attribution amount, to the extent they are not already shown in other components. These amounts correspond to amounts that for a non-AMIT are categorised, for example, as tax free and tax deferred amounts

(including returns of capital), and are reflected in the calculation of the AMIT cost base net amount - excess or shortfall. It does not include Other capital gains distributions which are shown at the capital gains section.

AMIT cost base net amounts

Under the AMIT regime you are required to adjust your cost base of your units as follows:

AMIT cost base net amount - excess (decrease). You must reduce the cost base and reduced cost base of your units in the Fund by the AMIT cost base net amount - excess. A capital gain may also arise if your AMIT cost base net amount - excess is greater than your cost base of your units in the fund.

AMIT cost base net amount - shortfall (increase). You must increase the cost base and reduced cost base of your unit in the Fund by the AMIT cost base net amount - shortfall.

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