

Part A: Your Details

Name	Jenkin Family Super Fund
You are recorded as being a	Superannuation Fund
Australian Tax file number (TFN)	*** **
Country of residence at 30 June 2021	Australia
Tax identification number (TIN) for country of residence	Provided

If any of the above is incorrect, update your details with your trustee.

Part B: Summary of 2021 tax return (supplementary section) items

The 'labels' at items on the tax return, to which we refer in these instructions, are the white letters inside coloured boxes on the *Tax return for individuals (supplementary section) 2021*. If you use a tax agent to prepare your income tax return, advise them to rely on the information in this statement rather than information that may be displayed in the tax agent's pre-filing service. If you use myTax to prepare your income tax return, check the pre-filled amounts against this statement and correct them if necessary. Depending on your particular circumstances, you may also need to use the data in part C (for example, if you are required to perform additional calculations or if you are a non-resident individual).

Part B – Table 1 – Partnerships and trusts – Primary production	Amount	Tax return label
Share of net income from trusts	-	13L
Other deductions relating to amounts shown at share of net income from trusts	-	13X

Part B – Table 2 – Partnership and trusts – Non-primary production	Amount	Tax return label
Share of net income from trusts, less net capital gains, foreign income and franked distributions	-	13U
Franked distributions from trusts	-	13C
Other deductions relating to non-primary production distributions	-	13Y

Part B – Table 3 – Share of credits from income and tax offsets	Amount	Tax return label
Share of credit for tax withheld where Australian business number not quoted	-	13P
Share of franking credit from franked dividends	-	13Q
Share of credit for tax file number amounts withheld from interest, dividends and unit trust distributions	-	13R
Share of credit for tax paid by trustee	-	13S
Share of credit for foreign resident withholding amounts (excluding capital gains)	-	13A
Share of National rental affordability scheme tax offset	-	13B
Early stage venture capital limited partnership: current year tax offset	-	T7K
Early stage investor: current year tax offset	-	T8L
Other refundable tax offsets: Exploration credits	-	T10 (code E)

Part B – Table 4 – Capital gains	Amount	Tax return label
Net capital gain	14,447	18A
Total current year capital gains	36,278	18H
Credit for foreign resident capital gains withholding amounts	-	18X

Part B – Table 5 – Foreign entities	Amount	Tax return label
CFC income	-	19K
Transferor trust income	-	19B

Part B – Table 6 – Foreign source income and foreign assets or property	Amount	Tax return label
Assessable foreign source income	-	20E
Net foreign rent	-	20R
Other net foreign source income	-	20M
Australian franking credits from a New Zealand franking company	-	20F
Foreign income tax offset (see Note 1)	-	20O

Part B – Table 7 – Other income	Amount	Tax return label
Category 4 rebates	-	24V

Note 1 – To work out your foreign income tax offset (FITO) entitlement, see 20 Foreign source income and foreign assets or property or Guide to foreign income tax offset rules 2021.

Part C AMMA: Components of an attribution

Part C – Table 1 – Australian income	Cash distribution (see Note 2)	Tax paid or Franking credit (grossed up)	Taxable Component	Tax return label
Interest	-	-	-	-
Dividends	-	-	-	-
Dividends: unfranked amount declared to be CFI	-	-	-	-
Dividends: unfranked amount not declared to be CFI	-	-	-	-
Dividends: less LIC capital gain deduction	-	-	-	-
Other assessable Australian income (see Note 3)	-	-	-	-
NCMI – Non-primary production (see Note 4)	-	-	-	-
Excluded from NCMI –Non-primary production (see Note 4)	-	-	-	-
Non-primary production income (A)	-	-	-	13U
NCMI – Primary production (see Note 5)	-	-	-	-
Excluded from NCMI – Primary Production (see Note 5)	-	-	-	-
Primary production Income (B)	-	-	-	13L
Dividends: Franked amount (Franked distributions) (X)	-	-	-	13C/13Q

Part C – Table 2 – Capital gains	Cash distribution (see Note 2)	Foreign tax paid (see Note 6)	Taxable Component	Tax return label
Capital gains discount – Taxable Australian property	-	-	14,447	-
Capital gains discount – Non-taxable Australian property	-	-	-	-
Capital gains other – Taxable Australian property	-	-	-	-
Capital gains other – Non-taxable Australian property	-	-	-	-
NCMI capital gains (see Note 7)	-	-	-	-
Excluded from NCMI capital gains (see Note 7)	-	-	-	-
Net capital gain	-	-	14,447	18A
AMIT CGT gross up amount	-	-	21,831	-
Other capital gains distribution	-	-	-	-
Total current year capital gains (C)	-	-	36,278	18H

Part C – Table 3 – Foreign income	Cash distribution (see Note 2)	Foreign tax paid (see Note 6) or Franking credit	Taxable Component	Tax return label
Other net foreign source income	-	-	-	20M/20O
Net foreign rent	-	-	-	20R
Assessable foreign source income	-	-	-	20E
Australian franking credits from a New Zealand franking company	-	-	-	20F
CFC income	-	-	-	19K
Transferor trust income	-	-	-	19B
Total foreign income (D)	-	-	-	-

Part C – Table 4 – Tax offsets	Amount	Tax return label
Franking credit tax offset	-	13Q
Foreign income tax offset	-	20O
Total tax offsets (E)	-	-

Part C – Table 5 – Other non-assessable amounts and cost base details	Cash distribution	Attribution/ Amount	Other amount
Net exempt income	-	-	-
Non-assessable non-exempt amount (F) (see Note 8)	-	-	-
Other non-attributable amounts (see Note 9)	-	-	-
Gross cash distribution (G) (see Note 8)	-	-	-
AMIT cost base net amount – excess (decrease) (see Note 9)	-	-	-
AMIT cost base net amount – shortfall (increase) (see Note 9)	-	-	-

Part C – Table 6 – Other amounts deducted from trust distributions	Cash amount	Tax return label
TFN amounts withheld	-	13R
Other expenses	-	13Y
Credit for foreign resident capital gains withholding amounts	-	18X
Other income Category 4: Rebates	-	24V
Net cash distribution	-	-

Part C – Table 7 – Reporting for the purposes of non-resident withholding tax and income tax. Fields that may be included in tables 1 to 6 are also shown.	Attribution/ Amount	Tax paid	Tax return label
Table 1 – Interest exempt from withholding	-	-	-
Table 6 – Non-resident withholding amount (see Note 10)	-	-	-
Table 6 – Non-resident member para 276-105(2)(a) or (b) assessable amount	-	-	-
Table 6 – Non-resident member para 276-105(2)(c) assessable amount	-	-	-
Table 6 – Managed investment trust fund payments (see Note 11)	-	-	-
Deemed payment – Dividend	-	-	-
Deemed payment – Interest	-	-	-
Deemed payment – Royalties	-	-	-
Deemed payment – Fund payment	-	-	-

Note 2 – The Cash distribution column in tables 1, 2 and 3 is shown because some investors have requested it.

At table 5 trustees can either:

- disclose the cash distribution of each individual component, or
- choose to only disclose the total gross cash distribution.

Note 3 – This may include management fees, rent and royalties. If royalties are present, you need to show them separately for the benefit to flow through entities which may have to distribute to non-residents. You can do this by having a line for 'royalties' and a line for 'other'.

Note 4 – Amounts shown at these labels must be shown at 13U Non-primary production income.

Note 5 – Amounts shown at these labels must be shown at 13L Primary production.

Note 6 – The tax offset is available to non-residents only in circumstances where the foreign income distributed to the non-resident is included in their assessable income in Australia.

Note 7 – The net capital gain amounts at 18A include the components of NCMI capital gains and Excluded from NCMI capital gains.

Note 8 – (F) and (G) are used in the calculation of the AMIT cost base net amount – excess (decrease) or shortfall (increase) amount. See note 16 for more information.

Note 9 – 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 tables. For a non-AMIT, these broadly correspond to amounts that are categorised as, for example, tax deferred amounts (including returns of capital) and tax free amounts (other than those amounts that are included in net exempt income). As these amounts comprise cash distributions by the AMIT, they are reflected in the calculation of the AMIT cost base net amount – excess (decrease) or shortfall (increase) shown in table 5. It does not include Other capital gains distributions which are shown in table 2.

Note 10 – MIT withholding tax at a rate of 30% applies to fund payments that are attributable to NCMI.

Note 11 – Amounts withheld from NCMI or Excluded from NCMI are not shown here.

Note 12 – Amounts shown at these labels must be shown at 13U Non-primary production income.

Note 13 – Amounts shown at these labels must also be shown at 13L Primary production.

Note 14 – The tax offset is available to non-residents only in circumstances where the foreign income distributed to the non-resident is included in their assessable income in Australia.

Note 15 – To provide MITs and their investors with the necessary information to determine the amount of CGT event E4 cost base adjustments, Division 6 trusts may need to separately identify amounts excluded under table item 7 in subsection 104-71(4) of the ITAA 1997.

Note 16 – The net capital gain amounts at 18A include the components of NCMI capital gains and Excluded from NCMI capital gains.

Note 17 – MIT withholding tax at a rate of 30% applies to fund payments that are attributable to NCMI.

Note 18 – Amounts withheld from NCMI or Excluded from NCMI are not shown here.

Disclaimer: Your Tax Distribution Statement is not intended as taxation or financial advice and should not be relied on as such. You should obtain independent professional advice prior to making any decision relating to your individual needs. All values are expressed in Australian currency.

Note: Any capital gain shown on the statement is a gross amount and no discount has been taken in account. Any discount should be applied according to your individual circumstances.