

Interposed entity election or revocation

2023

Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only.

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			of	Tax file number (TFN) If the trust, company or partnership			
To make or revoke an interposed entity election in accordance with section 272-85 of Schedule 2F to the <i>Income Tax Assessment Act</i> 1936 (ITAA 1936), you must complete items 1 and 2, item 3 if it applies, item 4 and the declaration on page 4. You must also complete section A for an election or section B for a revocation . If you don't have enough space to complete an item, or if an item requires you to provide further information, attach a separate sheet of paper with the additional information.							
1	Are you using this form for	or an election or a	revocation	Print E for election or R for revocation.			
2	or partnership for which the	ull name and current postal address (including country – if outside Australia) of the trust (including fund), company partnership for which the interposed entity election or revocation is made (interposed entity). In the case of a ompany, also provide the Australian company number (ACN) or Australian registered body number (ARBN).					
	Full name of the interposed entity (trust, company or partnership)						
				ACN/ARBN* L * Cross out whichever is	not applicable		
	Current postal address of the interposed entity						
		Suburb or town		State	Postcode , ,		
		Suburb of town		ciale	Tostcode		
If the name and/or the postal address for the trust (including fund), company, or partnership identified in item 2 above has changed since its last tax return (if any) was lodged, print it exactly as shown on the last notice of assessment or the last tax return lodged.							
	Full name of the interposed entity (trust, company or partnership) as shown on last notice of assessment						
	or last tax return lodged						
	Postal address of the linterposed entity as shown on last notice of assessment or last tax return lodged						
		Suburb or town		State	Postcode		
		Country – if not Australia					
1 Interposed entity election – entity code Print C for company, P for partnership, T for trust or F for fund.							
36	ection A: Interposed en	tity election sp	ecifying a	a day in the 2004–05 or later i	ncome year		
5a If the interposed entity is a trust (including fund), was the central management and control of the trust outside Australia at any time during the period from the election commencement time (see items 7 and 8) until the time the election is made (relevant period)?							
	If you printed Y , specify the time(s) a management and control was outsic		Full period	Print F in the box if the central management and was outside Australia at all times during the relevance specify the time(s) during the relevant period at was management and control of the trust was outside.	vant period OR which central		
	If more than one time period is to be sheet of paper with details of the ad-		ate from	Day Month Year to Day Mo	onth Year		
δb	bb If the interposed entity is a company, was the company a non-resident for tax purposes at any time during the period from the election commencement time (see items 7 and 8) until the time the election is made (relevant period)?						
	If you printed Y , specify the time(s) a was a non-resident for tax purposes		Full period	Print F in the box if the company was a non-resident purposes at all times during the relevant period of specify the time(s) during the relevant period at was a non-resident for tax purposes.	OR		
	If more than one time period is to be sheet of paper with details of the ad-		ate from		onth Year		

If the interposed entity is a trust (including fund) or partnership, provide the full name, TFN, current postal address and residency details of every trustee of the trust or partner of the partnership respectively during the period from the election commencement time (see items 7 and 8) until the time the election is made (relevant period). Where any trustee or partner is a company, the ACN or ARBN of each such trustee or partner is also required.					
If there was more than one trustee of the trust or partner of the partnership during the relevant period, attach a separate sheet of paper with all the information required for each additional trustee or partner.					
TFN of trustee or partner OR Print X in the box if the trustee or partner does not have a TFN .					
If the trustee or partner is an individual					
Title – for example, Mr, Mrs, Ms, Miss Surname or family name					
Given names					
If the trustee or partner is a company					
Name ACN/ARBN* *Cross out whichever is not applicable. Current postal address of the trustee or partner					
Suburb or town State Postcode Postcode					
Country – if not Australia					
At any time during the relevant period was the trustee or partner a non-resident for tax purposes? Print Y for yes or N for no. If you printed Y, specify the time(s) at which the trustee or partner was a non-resident for tax purposes.					
Print F in the box if the trustee or partner was a non-resident for tax purposes at all times during the relevant period Full period OR					
Specify the time(s) during the relevant period at which the trustee or partner was a non-resident for tax purposes. Day Month Year to Day Month Year to Day Month Year					
If more than one time period is to be specified, attach a separate sheet of paper with details of the additional time periods in relation to the trustee or partner.					
Write the four-digit, 2005 or later, income year specified for the purposes of the interposed entity election. If the specified income year does not end on 30 June, state the substituted accounting period for that specified income year. Write also the day specified in that income year for the purposes of the election. Note that a day must be specified for an election to be made.					
Income year Day specified Substituted accounting period specified Day Month Year Day Month Year Day Month Year					
from to					
The election commencement time for the interposed entity election. Day Month Year					
Note : Only complete this item if specifying the 2022–23 income year and if the family control test in section 272-87 of Schedule 2F to the ITAA 1936 has NOT been satisfied at all times during the 2022–23 income year from the day					

Note: Only complete this item if specifying the 2022–23 income year and if the family control test in section 272-87 of Schedule 2F to the ITAA 1936 has NOT been satisfied at all times during the 2022–23 income year from the day specified in item 7. In these circumstances, the election commencement time will be the later of the earliest time from which the family control test was passed continuously until the end of the 2022–23 income year and the beginning of the day specified in item 7.

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9	Full name, TFN and current postal address (including country – if outside Australia) of the family trust in respect of which the interposed entity election in this form is made.					
	TFN of the family trust		<u> </u>	OR	Print X in the trust does not	box if the family have a TFN.
	Full name of the family trust					
	Current postal address of the family trust					
	ŕ					
		Suburb or town			Sta	te Postcode
		Country – if not Australia				
	Note: If an interposed entity election or revocation	election is made in re 2023 must be compl	espect of eted for	f more than one fa each election in re	mily trust a sepa espect of each far	rate Interposed entity mily trust.
10		ne election commen	cement	time for that electronic time for that electronic time for the time fo	ction. If the fami for that income	y trust's specified income year.
		the family trust election Month Year	7	Day Month	Year Year	Day Month Year
			froi		to	
	Note: The specified income y details provided in sec for the family trust ider commencement time b	ction A of the relevant ntified. If no date was	t family to s specifie	rust election that h	nas been lodged	or given to the Commissione
11	Full name, TFN, date of birt Australia) of the individual (trust election for the trust it to be included. TFN of the specified individual Date of birth of the specified individual	(specified individual dentified in items 9) whose	family group is t	aken into accountly group the in	nt in relation to the family
	Full name of the specified individual	Title – for example, Mr, Mrs, Surname or family name	Ms, Miss		Given names	
	Current address of principal place of residence of the specified individual					
		Cultural au taura			Cha	to Destands
		Suburb or town Country – if not Australia			Sta	te _I Postcode _I I
No	te: Only complete section		terpose	ed entity election	otherwise go	to Declaration on page 4
Se	ection B: Interposed er	ntity revocation				
12	Full name, TFN and current which the interposed entity				le Australia) of t	ne family trust in respect o
	TFN of the family trust		1 1			
	Full name of the family trust					
	idiniiy tidat					
	Current postal address of the family trust					
		Suburb or town			Sta	te Postcode III
_		Country – if not Australia				
13	The income year from whic	h the revocation is	to be eff	ective.	Income year	

Note: If revoking an interposed entity election in respect of more than one family trust, a separate *Interposed entity* election or revocation 2023 must be completed for each election being revoked in respect of each family trust.

Declaration

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

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**

I/We declare that all the information required has been provided on this form and any attachments to this form, and that the information provided is true and correct in every detail, and that the trustee(s)/company/partners is/are making or revoking an interposed entity election, the details of which are set out above, for the purposes of section 272-85 of Schedule 2F to the ITAA 1936 and that the trustee(s)/company/partners is/are able to make or revoke the election in accordance with that section.

Full name of the trustee(s)/the company public officer/the partners at the time the election is made.

Note: If the election is being made for a trust (including fund) or partnership, the name of the trustee or partner must be written exactly as it appears at item **6**.

If an individual					
Title - for example, Mr, Mrs, Ms, Miss	Surname or family name				
Given names					
If the trustee or partner is a company					
Name					
Signature of the trustee/company public officer/partner or, if the trustee or partner is a company, the signature of the public officer of the corporate trustee/partner					
	Date declaration made Day Month Year				
If there is more than one trustee of the trust or partner of the partnership at the time the election is made, attach a separate sheet of paper with the above details and signature for each additional trustee or partner.					
For more information, see the explanatory notes for the Interposed entity election or revocation 2023.					
Hours taken to prepare and complete this form	(See notes below.)				

The ATO is committed to reducing the costs of complying with your taxation obligations.

By completing this item you will help us to monitor these costs as closely as possible.

When completing this item the trust, company or partnership should consider the time, rounded up to the nearest hour spent:

- reading the instructions
- · collecting the necessary information to complete this form
- making any necessary calculations, and/or
- · actually completing this form.

Notes:

- 1. The answer should reflect the time both your business and tax agent spent preparing and completing this form. This includes the time spent by any other person whose assistance was obtained, such as an employee of the business.
- 2. If this form is lodged with the 2023 tax return, the answer should be included in the time box provided on the tax return.