

## ***Taxation statistics 2010–11***

### **Table 2B: Trust returns**

#### **Selected items, by net Australian income, 2010–11 income year<sup>1</sup>**

**Notes:**

\* The symbol 'n.a.' used in this publication means not applicable or not available.

\* Totals may not equal the sum of components due to rounding.

\* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 The statistics for the 2010–11 income year were sourced from 2011 trust income tax returns processed by 31 October 2012. The statistics are not necessarily complete. For further information please refer to the 'Source of trust statistics' section in the 'Trusts' chapter of *Taxation statistics 2010–11*.

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### **Selected items, by net Australian income, 2010–11 income year<sup>1</sup>**

| <b>Other income and expense items</b>         |     | <b>Loss/nil</b> | <b>\$1-\$19,999</b> | <b>\$20,000 to \$49,999</b> | <b>\$50,000 to \$99,999</b> |
|---|-----|-----------------|---------------------|-----------------------------|-----------------------------|
| Number of trusts                              | no. | 142,025         | 242,575             | 106,305                     | 89,250                      |
| <b>Selected trust income items</b>            |     |                 |                     |                             |                             |
| Distribution from partnerships - PP - profit  | no. | 160             | 825                 | 805                         | 770                         |
|   | \$  | 6,815,061       | 10,746,683          | 25,331,526                  | 48,262,360                  |
| Distribution from partnerships - PP - loss    | no. | 1,345           | 325                 | 155                         | 135                         |
|   | \$  | -116,547,218    | -9,803,731          | -5,223,335                  | -6,180,265                  |
| Distribution from partnerships - PP           | no. | 1,510           | 1,145               | 965                         | 905                         |
|   | \$  | -109,732,157    | 942,952             | 20,108,191                  | 42,082,095                  |
| Distribution from trusts - PP - profit        | no. | 255             | 495                 | 250                         | 275                         |
|   | \$  | 45,439,621      | 21,229,861          | 7,645,582                   | 18,171,008                  |
| Distribution from trusts - PP - loss          | no. | 100             | 90                  | 65                          | 60                          |
|   | \$  | -10,331,577     | -1,450,123          | -1,941,059                  | -3,077,604                  |
| Distribution from trusts - PP                 | no. | 355             | 585                 | 315                         | 335                         |
|   | \$  | 35,108,044      | 19,779,738          | 5,704,523                   | 15,093,404                  |
| Distribution from partnerships - NPP - profit | no. | 2,560           | 8,015               | 6,645                       | 6,560                       |
|   | \$  | 67,151,310      | 104,876,398         | 212,998,401                 | 389,405,581                 |
| Distribution from partnerships - NPP - loss   | no. | 7,635           | 2,005               | 985                         | 870                         |
|   | \$  | -602,320,031    | -69,808,997         | -31,712,814                 | -28,126,150                 |
| Distribution from partnerships - NPP          | no. | 10,195          | 10,020              | 7,630                       | 7,430                       |
|   | \$  | -535,168,721    | 35,067,401          | 181,285,587                 | 361,279,431                 |
| Distribution from trusts - NPP - profit       | no. | 13,055          | 47,690              | 22,680                      | 19,985                      |
|   | \$  | 1,391,299,696   | 730,110,019         | 681,814,569                 | 1,139,780,335               |
| Distribution from trusts - NPP - loss         | no. | 680             | 50                  | 45                          | 30                          |
|   | \$  | -101,009,312    | -565,554            | -2,294,661                  | -310,184                    |
| Distribution from trusts - NPP                | no. | 13,740          | 47,740              | 22,725                      | 20,015                      |
|   | \$  | 1,290,290,384   | 729,544,465         | 679,519,908                 | 1,139,470,151               |
| P&T deductions relating to distribution - PP  | no. | 335             | 240                 | 225                         | 250                         |
|   | \$  | 13,339,179      | 2,396,494           | 3,010,195                   | 3,265,094                   |
| P&T deductions relating to distribution - NPP | no. | 5,290           | 14,405              | 6,380                       | 5,780                       |
|   | \$  | 223,397,031     | 95,360,163          | 73,458,179                  | 99,901,863                  |

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### **Selected items, by net Australian income, 2010–11 income year<sup>1</sup>**

| <b>Other income and expense items</b>         |     | <b>\$100,000 &amp; more</b> | <b>Total</b>          |
|---|-----|-----------------------------|-----------------------|
| Number of trusts                              | no. | 149,465                     | <b>729,620</b>        |
| <b>Selected trust income items</b>            |     |                             |                       |
| Distribution from partnerships - PP - profit  | no. | 1,435                       | <b>3,995</b>          |
|   | \$  | 362,670,738                 | <b>453,826,368</b>    |
| Distribution from partnerships - PP - loss    | no. | 340                         | <b>2,300</b>          |
|   | \$  | -20,342,550                 | <b>-158,097,099</b>   |
| Distribution from partnerships - PP           | no. | 1,775                       | <b>6,300</b>          |
|   | \$  | 342,328,188                 | <b>295,729,269</b>    |
| Distribution from trusts - PP - profit        | no. | 760                         | <b>2,040</b>          |
|   | \$  | 240,402,116                 | <b>332,888,188</b>    |
| Distribution from trusts - PP - loss          | no. | 265                         | <b>580</b>            |
|   | \$  | -18,995,472                 | <b>-35,795,835</b>    |
| Distribution from trusts - PP                 | no. | 1,030                       | <b>2,620</b>          |
|   | \$  | 221,406,644                 | <b>297,092,353</b>    |
| Distribution from partnerships - NPP - profit | no. | 14,210                      | <b>37,985</b>         |
|   | \$  | 4,301,664,611               | <b>5,076,096,301</b>  |
| Distribution from partnerships - NPP - loss   | no. | 2,355                       | <b>13,850</b>         |
|   | \$  | -200,689,596                | <b>-932,657,588</b>   |
| Distribution from partnerships - NPP          | no. | 16,565                      | <b>51,835</b>         |
|   | \$  | 4,100,975,015               | <b>4,143,438,713</b>  |
| Distribution from trusts - NPP - profit       | no. | 46,045                      | <b>149,460</b>        |
|   | \$  | 39,000,425,132              | <b>42,943,429,751</b> |
| Distribution from trusts - NPP - loss         | no. | 80                          | <b>885</b>            |
|   | \$  | -5,049,845                  | <b>-109,229,556</b>   |
| Distribution from trusts - NPP                | no. | 46,125                      | <b>150,345</b>        |
|   | \$  | 38,995,375,287              | <b>42,834,200,195</b> |
| P&T deductions relating to distribution - PP  | no. | 525                         | <b>1,575</b>          |
|   | \$  | 23,847,320                  | <b>45,858,282</b>     |
| P&T deductions relating to distribution - NPP | no. | 11,965                      | <b>43,820</b>         |
|   | \$  | 1,424,758,417               | <b>1,916,875,653</b>  |

# ***Taxation statistics 2010–11***

## **Table 2B: Trust returns**

### **Selected items, by net Australian income, 2010–11 income year<sup>1</sup>**

| <b>Other income and expense items</b>  |     | Loss/nil      | \$1-\$19,999  | \$20,000 to \$49,999 | \$50,000 to \$99,999 |
|--|-----|---------------|---------------|----------------------|----------------------|
| Total P&T deductions relating to distribution  | no. | 5,615         | 14,625        | 6,590                | 6,005                |
|  | \$  | 236,736,210   | 97,756,657    | 76,468,374           | 103,166,957          |
| Forestry managed investment scheme income  | no. | 75            | 115           | 70                   | 55                   |
|  | \$  | 1,595,594     | 331,505       | 580,919              | 636,180              |
| Gross interest   | no. | 47,260        | 100,190       | 47,160               | 40,330               |
|  | \$  | 1,869,806,722 | 853,747,878   | 476,050,688          | 569,659,040          |
| Dividends unfranked  | no. | 5,165         | 19,490        | 11,410               | 8,545                |
|  | \$  | 54,564,087    | 26,815,606    | 34,407,037           | 45,549,102           |
| Dividends franked  | no. | 9,450         | 41,590        | 24,295               | 20,345               |
|  | \$  | 83,390,424    | 215,372,718   | 408,245,556          | 698,589,208          |
| Total dividends  | no. | 10,675        | 43,170        | 25,055               | 20,970               |
|  | \$  | 137,954,511   | 242,188,324   | 442,652,593          | 744,138,310          |
| Franking Credit  | no. | 9,385         | 41,505        | 24,280               | 20,335               |
|  | \$  | 34,500,788    | 92,138,021    | 174,725,764          | 299,086,704          |
| Death benefit superannuation lump sum where the beneficiary is a non-dependant - Taxed element   | no. | 10            | 340           | 330                  | 370                  |
|  | \$  | 670,664       | 2,423,363     | 8,735,113            | 21,668,663           |
| Death benefit superannuation lump sum where the beneficiary is a non-dependant - Untaxed element | no. | 5             | 65            | 75                   | 105                  |
|  | \$  | 588           | 273,310       | 1,447,604            | 4,057,065            |
| Other Australian income  | no. | 3,230         | 6,715         | 3,385                | 2,585                |
|  | \$  | 616,514,928   | 79,307,823    | 46,227,410           | 53,908,823           |
| <b>Rental income</b>   |     |               |               |                      |                      |
| Gross rent   | no. | 29,965        | 38,670        | 22,415               | 15,915               |
|  | \$  | 3,002,054,568 | 1,464,188,560 | 1,430,835,237        | 1,577,935,382        |
| Interest deductions  | no. | 25,160        | 18,190        | 9,550                | 7,435                |
|  | \$  | 2,371,544,141 | 709,951,748   | 460,880,383          | 448,418,287          |
| Capital works deductions   | no. | 11,270        | 11,795        | 7,365                | 5,835                |
|  | \$  | 281,105,015   | 72,181,941    | 61,091,299           | 69,161,382           |
| Other rental deductions  | no. | 30,855        | 37,355        | 21,425               | 15,300               |
|  | \$  | 1,638,021,548 | 540,242,715   | 443,862,044          | 447,063,514          |

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## **Table 2B: Trust returns**

### **Selected items, by net Australian income, 2010–11 income year<sup>1</sup>**

| <b>Other income and expense items</b>  |     | <b>\$100,000 &amp; more</b> | <b>Total</b>          |
|--|-----|-----------------------------|-----------------------|
| Total P&T deductions relating to distribution  | no. | 12,440                      | <b>45,275</b>         |
|  | \$  | 1,448,605,737               | <b>1,962,733,935</b>  |
| Forestry managed investment scheme income  | no. | 120                         | <b>435</b>            |
|  | \$  | 5,676,189                   | <b>8,820,387</b>      |
| Gross interest   | no. | 83,915                      | <b>318,865</b>        |
|  | \$  | 25,791,048,561              | <b>29,560,312,889</b> |
| Dividends unfranked  | no. | 15,285                      | <b>59,895</b>         |
|  | \$  | 2,239,455,680               | <b>2,400,791,512</b>  |
| Dividends franked  | no. | 43,875                      | <b>139,555</b>        |
|  | \$  | 19,874,022,178              | <b>21,279,620,084</b> |
| Total dividends  | no. | 45,080                      | <b>144,950</b>        |
|  | \$  | 22,113,477,858              | <b>23,680,411,596</b> |
| Franking Credit  | no. | 43,845                      | <b>139,350</b>        |
|  | \$  | 8,489,496,954               | <b>9,089,948,231</b>  |
| Death benefit superannuation lump sum where the beneficiary is a non-dependant - Taxed element   | no. | 740                         | <b>1,790</b>          |
|  | \$  | 141,282,657                 | <b>174,780,460</b>    |
| Death benefit superannuation lump sum where the beneficiary is a non-dependant - Untaxed element | no. | 345                         | <b>595</b>            |
|  | \$  | 52,424,894                  | <b>58,203,461</b>     |
| Other Australian income  | no. | 7,725                       | <b>23,645</b>         |
|  | \$  | 17,601,775,081              | <b>18,397,734,065</b> |
| <b>Rental income</b>   |     |                             |                       |
| Gross rent   | no. | 27,020                      | <b>133,985</b>        |
|  | \$  | 18,424,252,333              | <b>25,899,266,080</b> |
| Interest deductions  | no. | 14,190                      | <b>74,530</b>         |
|  | \$  | 3,135,360,245               | <b>7,126,154,804</b>  |
| Capital works deductions   | no. | 11,820                      | <b>48,090</b>         |
|  | \$  | 1,360,129,670               | <b>1,843,669,307</b>  |
| Other rental deductions  | no. | 26,095                      | <b>131,030</b>        |
|  | \$  | 6,273,350,993               | <b>9,342,540,814</b>  |

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| <b>Other income and expense items</b>                                |     | Loss/nil       | \$1-\$19,999 | \$20,000 to \$49,999 | \$50,000 to \$99,999 |
|--|-----|----------------|--------------|----------------------|----------------------|
| Net rent - profit  | no. | 4,135          | 31,025       | 19,010               | 12,690               |
|  | \$  | 218,028,849    | 325,076,317  | 562,776,920          | 709,819,551          |
| Net rent - loss  | no. | 27,385         | 7,300        | 3,505                | 3,325                |
|  | \$  | -1,506,644,985 | -183,264,161 | -97,775,409          | -96,527,352          |
| Net rent   | no. | 31,520         | 38,320       | 22,515               | 16,015               |
|  | \$  | -1,288,616,136 | 141,812,156  | 465,001,511          | 613,292,199          |
| <b>Tax withheld</b>  |     |                |              |                      |                      |
| Share of franking credit from franked dividends                      | no. | 3,515          | 21,655       | 8,000                | 5,885                |
|  | \$  | 15,881,802     | 29,132,362   | 30,135,988           | 42,907,933           |
| Share of credit for TFN amounts withheld from interest and dividends | no. | 560            | 1,660        | 975                  | 810                  |
|  | \$  | 467,794        | 927,167      | 711,422              | 467,552              |
| Share of credit for tax withheld from foreign resident withholding   | no. | 10             | 90           | 45                   | 50                   |
|  | \$  | 4,492          | 1,305,015    | 23,192               | 119,500              |
| TFN amounts withheld from gross interest                             | no. | 1,565          | 4,565        | 2,205                | 1,920                |
|  | \$  | 1,171,185      | 3,622,509    | 2,838,268            | 2,547,450            |
| TFN amounts withheld from dividends                                  | no. | 470            | 1,975        | 1,115                | 805                  |
|  | \$  | 165,133        | 422,766      | 412,595              | 518,472              |

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| <b>Other income and expense items</b>                                |     | <b>\$100,000 &amp; more</b> | <b>Total</b>          |
|--|-----|-----------------------------|-----------------------|
| Net rent - profit  | no. | 19,445                      | <b>86,305</b>         |
|  | \$  | 8,315,078,383               | <b>10,130,780,020</b> |
| Net rent - loss  | no. | 7,810                       | <b>49,325</b>         |
|  | \$  | -659,656,939                | <b>-2,543,868,846</b> |
| Net rent   | no. | 27,255                      | <b>135,625</b>        |
|  | \$  | 7,655,421,444               | <b>7,586,911,174</b>  |
| <b>Tax withheld</b>  |     |                             |                       |
| Share of franking credit from franked dividends                      | no. | 14,980                      | <b>54,035</b>         |
|  | \$  | 2,676,036,240               | <b>2,794,094,325</b>  |
| Share of credit for TFN amounts withheld from interest and dividends | no. | 2,180                       | <b>6,185</b>          |
|  | \$  | 3,445,292                   | <b>6,019,228</b>      |
| Share of credit for tax withheld from foreign resident withholding   | no. | 110                         | <b>310</b>            |
|  | \$  | 11,228,882                  | <b>12,681,081</b>     |
| TFN amounts withheld from gross interest                             | no. | 3,815                       | <b>14,075</b>         |
|  | \$  | 8,359,155                   | <b>18,538,567</b>     |
| TFN amounts withheld from dividends                                  | no. | 1,565                       | <b>5,930</b>          |
|  | \$  | 1,569,408                   | <b>3,088,374</b>      |