

Alternative Investment Fund Managers: Special Return and Notice for Restricted Profits

About this form

This notice requires you to make a return in respect of relevant restricted profits under Section 12ADA of Taxes Management Act 1970.

You should fill in this form if:

- your firm is a partnership, including a Limited Liability Partnership (LLP), that includes managing one or more alternative investment funds
- you have made an election under S863H ITTOIA 2005 for your firm to use the new Alternative Investment Fund Managers (AIFM) mechanism introduced by Finance Bill 2014
- your firm either wishes to allocate relevant restricted profits to the AIFM partner under the mechanism, or wishes to notify HMRC that previously allocated profits have now vested

This form should be filled in at the same time as the AIFM partner tax return and should be sent directly to the HMRC Alternative Investment Fund Managers Directive (AIFMD) team

You also need to fill in a Deferral and Vesting form (HNWU11) for each individual member:

- who allocates profits to the AIFM partner in the year
- when profits previously allocated to the AIFM partner vest

For more information, go to www.gov.uk and search for mixed memberhip partnership or contact the AIFMD team on Telephone: 03000 567 235.

What happens now

The return will be processed by HMRC's AIFMD team, they may contact you if any more information is required.

Please return this form to: HM Revenue and Customs Wealthy and Mid-Sized Business Compliance High Net Worth Unit BX9 1BN

| Partnership details | |
|-------------------------|---|
| Name of Partnership/LLP | Accounting Period End (APE) Date DD MM YYYY |
| | |
| AIFM Partner UTR | |
| | |

Summary details Name of Individual Member of AIFM Amount of Tax payable by Tax paid by **Amount Vested Amount of Tax Restricted Profit** AIFM Partner to Individual Partnership/LLP AIFM Partner Credit payable Allocated to **AIFM Partner Total Declaration** Name As the representative AIFM partner I declare that the information I have given on this tax return and any supplementary pages on restricted profits is correct and complete to the best of my knowledge and belief. Position within Partnership/LLP I understand that I may have to pay financial penalties and face prosecution if I give false information. Signature Contact telephone number Date DD MM YYYY