

**Spire Capital Funds - Tax Allocation**

**For the Income Year Ended 30 June 2020**

For subdivision 12-H of Schedule 1 to the Taxation Administration Act 1953

Distribution Component	Tax Allocation Cents Per Unit (in AUD)	
	Spire USA Multifamily Fund IV (AUD)	
	SPI1337AU	
APIR	31-Dec-19	30-Jun-20
<b>Australian Income</b>	-	<b>0.0114</b>
Interest Income (Subject to WHT)	-	0.0114
Other Australian Taxable income	-	-
<b>Net Foreign Sourced Income</b>	-	<b>1.2522</b>
Foreign Sourced Income	-	1.3947
Less: Foreign Income Tax Offset	-	<b>(0.1425)</b>
<b>Total Attribution</b>	-	<b>1.2636</b>
<b>AMIT Cost Base Increase</b>	-	<b>(0.9679)</b>
<b>Cash Distribution</b>	-	<b>0.2957</b>

**Notice - Fund payment information (for withholding MITs only)**

Total fund payments (not relating to NCMI, ExNCMI, CBMI)	-	-
Total fund payments (NCMI)	-	-
Total fund payments (Excluded from NCMI)	-	-
Total fund payments (CBMI)	-	-
<b>Total fund payments for all categories</b>	-	-

**\*Please note that all numbers are denominated in AUD**

This notice is provided for the purpose of Subdivision 12-H of Schedule 1 to the Taxation Administration Act 1953 and should not be used for any other purpose. Unit holders should not rely on this information for the purposes of completing their Australian income tax return. The taxation components will be provided upon issue of the annual tax statement, or where applicable, an AMIT member annual (AMMA) statement for tax purposes after 30 June to assist you in determining your tax position.

**Fund Payment Break-down:**

Other Australian Income  
 Capital Gains - gross discount (TAP)  
 Capital Gains - other method (TAP)  
 Clean Building MIT  
 Non concessional MIT