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## Section C: Reason for your application to amend or defer

### 9 Reason for your application


**Serious hardship**  You are considered to be in serious hardship when payment of your compulsory repayment or overseas levy would leave you unable to provide food, accommodation, clothing, medical treatment, education or other necessities for yourself, your family or other people that you are responsible for.

**Other special reasons**  You are considered to qualify under other special reasons if your application is based on any unusual or exceptional circumstances that do not qualify as serious hardship, for example, natural disasters affecting you, death or serious illness in the family requiring you to travel or if you had not commenced study in the year that a compulsory repayment or overseas levy was raised.

Briefly describe your current situation. Should you need to provide a more detailed description of your situation, you can attach additional pages to this application.

 If your reason for applying includes financial reasons, go to Section D. Otherwise, go to section F.

## Section D: Household income and expenditure

 Complete all amounts in Australian dollars.

### 10 Do you have any dependents (or other people) who rely on you for financial support?

No

Yes  Provide details below

	Dependent(s)	Years old	Dependent's fortnightly income (for example, Austudy, wages)
1			\$
2			\$
3			\$
4			\$

### 11 Are you currently employed?

No  When did you stop working?   /   /

Why did you stop working?

Did you receive an eligible termination payment (ETP) or redundancy package when you stopped working?

No  Yes  Provide amount and details Amount \$

Details

Yes

### 12 Is your spouse or partner currently employed?

No  When did they stop working?   /   /

Why did they stop working?

Yes

### 13 Income and expenses

#### Your fortnightly income

	Applicant	Spouse or partner
Salary or wages including salary sacrificing amount (before tax)	\$	\$
Overtime	\$	\$
Commissions from sales	\$	\$
Australian Government payment	\$	\$
Overseas government payment	\$	\$
Family tax benefit	\$	\$
Child support	\$	\$
Business/partnership income (after expenses)	\$	\$
Regular estate distributions (for example, partnership, family trust, deceased estate)	\$	\$
Superannuation income	\$	\$
Net income from rental property	\$	\$
Board and other contributions to household income	\$	\$
Dividends and interest	\$	\$
Insurance income (for example, worker's compensation income protection insurance)	\$	\$
Any other sources of regular fortnightly income	\$	\$
<b>Total before tax</b>	<b>\$</b>	<b>\$</b>
<b>Total after tax</b>	<b>\$</b>	<b>\$</b>
<b>Total net income for you and your spouse or partner</b>		<b>\$</b>

#### Your combined fortnightly expenses

We may need proof of expenditure.

Mortgage  Rent  Board  \$

##### Household

Groceries	\$
Repairs and maintenance	\$
Electricity and gas	\$
Telephone (including mobile)	\$
Internet, pay TV	\$
Water, council rates	\$
Insurance	\$

##### Vehicle

Registration and insurance	\$
Repairs and maintenance	\$
Fuel, petrol and oil	\$
Repayments or leasing charges	\$

##### Additional

Fares	\$
School fees and other educational expenses	\$
Personal/health insurance	\$
Personal superannuation contributions (other than payer deductions)	\$
Medical, dental and pharmacy	\$
Child support or maintenance	\$
Child care	\$
Hire purchase repayments	\$
Personal loan repayments, credit card repayments (total) – exclude payments already listed	\$
Clothing	\$
Entertainment	\$
Other (please specify)	\$
<b>Total</b>	<b>\$</b>

 Refer to instructions for more detailed information.



## Section F: Do you want to nominate a representative?

No  Go to Section G    Yes  Complete this section

Complete this section to nominate a representative (authorised contact) to deal with us on your behalf for matters related to this application.

*I hereby authorise the person listed below to deal with the ATO on my behalf on all matters relating to my application.*

### Full name

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

**Business hours phone number** (including area code)

**Mobile phone number**

**International phone number** (including full international code)

## Section G: Declaration

**This section is compulsory**

! If you are nominating a representative (authorised contact) in Section F, only you can sign this declaration. If you have not completed Section F, only you or a person currently on our records as an authorised representative can sign this declaration.

**Who is the authorised person signing this declaration?** (complete all of the fields below)

**Full name of signatory**

**Business hours phone number** (including area code)

**Mobile phone number**

**After hours phone number**

**Email address**

**Before you sign this form**

Make sure you have answered all the relevant questions correctly and read the privacy statement below before you sign and date this page. An incomplete form may delay processing and we may ask you to complete a new form.

⊖ Penalties may be imposed for giving false or misleading information.

*I declare that the information given on this application, including any attachments, is true and correct.*

OR

*I declare that:*

- *This document has been prepared in accordance with information supplied by the individual.*
- *I have received a declaration from the individual authorising me to complete this form and stating that the information provided to me is true and correct.*

**Signature**

Date

Day / Month / Year  
  /   /

**Privacy**

Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For further information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)


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## Lodging your application

You can lodge this form by either:

- Mail to  
**Australian Taxation Office**  
**PO Box 1032**  
**ALBURY NSW 2640**
- Fax to **1300 130 900**
- Click the **Submit by email** button below
- Email to **HELA@ato.gov.au**

If you have additional documentation to provide, include it when submitting this form. If you click **Submit by email**, you can attach the information to the email that will be generated.

 **You should be aware the internet is not always a secure environment. By pressing submit, this form will be sent to the ATO via email. We don't control the path of inbound/outbound emails so the privacy of personal information sent by email can't be guaranteed. Instead you may want to print and mail or fax the request to the above address.**

Ticking this box confirms acknowledgement that unencrypted email sent via the internet is an unsecure channel and that you agree for us to reply to your message by email in relation to this matter. By communicating with us via email, there is a risk that messages could be accessed by an unauthorised third party.

 Make a copy of your application for your own records before you send it.