Australian Government Australian Taxation Office

Defer or amend your compulsory repayment or overseas levy

Completing your application

- Refer to the <u>Defer or amend your compulsory repayment</u> or overseas levy instructions to help you complete this application.
- Make sure you sign the declaration before you lodge your application.
- Make a copy of your application for your own records.
- If you are filling in this form on screen:
- complete and print your application in one session (data you entered cannot be saved when you close the file).

If you are filling in this form by hand:

- Print clearly in BLOCK LETTERS using a black pen only.
- Use BLOCK LETTERS and print one character per box.
- Place X in ALL applicable boxes.
- Do you have any overdue tax returns? If you have not lodged all your tax returns or non-resident foreign income forms, you should get these up to date now so we can consider your application.

If you believe you are not required to lodge, you can complete a *Non-lodgment advice* online. See the instructions for more details.

Section A: Personal details



We are authorised by the Taxation Administration Act 1953 to collect your TFN. You are not required by law to provide your TFN. However, quoting your TFN reduces the risk of administrative errors that could delay the processing of your application.

2 Full name

Title: Mr Mrs Miss Ms Other	
First given name	Other given names
Date of birth	

4 Postal address

3

Suburb/town/locality	State/territory	Postcode
Country if other than Australia	(Australia only)	(Australia only)

5 Contact numbers

If we need to ask you about your application or require further information, it is quicker by phone.

Home phone number (including area code)	Work phone number (including area code)	Mobile phone number
International phone number (including full inte	ernational code)	
Preferred contact time (include time zone)		
AM PM		
Email address		

Section B: Details of amendment or deferment request

Place **X** in the relevant boxes. Income year 1 July 2018 to 30 June 2019 is displayed as 2018–19. If you are requesting more than one income year (for example 1 July 2017 to 30 June 2019, display as 2017–19). Complete Question 6 for a compulsory repayment and Question 7 for an overseas levy.

6 Details of compulsory repayment to be amended or deferred

If your application is for a year in which you have received a notice of assessment

-	
Full reduction	Income year(s) 2 0 -
Partial reduction	Income year(s) 2 0 - Amount \$
If your application is for a y	rear that you have not lodged an income tax return
Full deferral	Income year(s) 2 0 -
	evy to be amended or deferred
If your application is for a	year in which you have received a notice of overseas levy
Full reduction	Income year(s) 2 0 -
Partial reduction	Income year(s) 2 0 - Amount \$
If your application is for a y	rear that you have not reported your worldwide income
Full deferral	Income year(s) 2 0 -

8 Reason for applying for an amendment outside the time limits

If you have received a	that includes	for	then
Notice of assessment or notice of amended assessment	a compulsory repayment	HELP VSL SFSS SSL ABSTUDY SSL AASL	You must make any application to reduce your repayment within two years after the date on the notice of assessment or
Notice of overseas levy or notice of amended overseas levy	an overseas levy	HELP VSL AASL	overseas levy.

In certain circumstances we may consider an application outside the two years. If you believe you have reasons to justify a later application please provide details below.

Refer to instructions for more detailed information.

7

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.

Se	ction 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?
	Νο
	Yes Provide details below
	Years Dependent's fortnightly income Dependent(s) old (for example, Austudy, wages)
	1 \$
	2 \$
	3 \$
	4 \$
	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 \$
	Yes
12	s 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	\$	\$
Total before tax	\$	\$
Total after tax	\$	\$
Total net income for you and your spouse or partner		\$

Your combined fortnightly expenses

We may need proof of expenditure.

Hire purchase repayments

already listed

Entertainment

Other (please specify)

Clothing

Total

Personal loan repayments, credit card

repayments (total) - exclude payments

Mortgage

Rent

Board \$

	T
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	\$

\$

\$

\$

\$

\$

\$

> Refer to instructions for more detailed information.

Section E: Assets and liabilities

14 Have you acquired or disposed of any assets in the last two years?

No

Yes Provide details below

Assets acquired	Date acquire	e d Nonth	Year	Value
	/	/		\$
	/	/		\$
	/	/		\$
	/	/		\$
	/	/		\$

Assets disposed	Date disposed Day Month Year			Profit/Loss	
	/	/	100	\$	
	/	/		\$	
	/			\$	

How were the funds from the disposed assets used?

15 Minimum fortnightly repayment for liabilities

List mortgage and personal loans	Amount borrowed	Balance owing	Minimum fortnightly repayment
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$

. .. .

. ..

Credit card debts	Credit limit	Balance owing	Minimum fortnightly repayment
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$

> Refer to instructions for more detailed information.

16 What is the estimated value of household furniture and personal effects owned by you or jointly owned with your spouse?

Provide total market value not replacement value.



17 List accounts held at banks, credit unions, building societies, cooperative societies or other financial institutions, include accounts held in joint names and accounts held under other names.

Financial organisation	Name of account holder	Balance
		\$
		\$
		\$
		\$
		\$

Section F: Do you want to nominate a representative?

Yes

No Go to Section G

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 co	ode)

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**

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.