



 Print whole section

Nomination of a custodian for certificate of residency or tax relief

Use this form if you need to nominate a custodian for a certificate of residency or tax relief form request.

Last updated 14 January 2026

How to get the form

To download the *Nomination of a custodian for certificate of residency or tax relief* form:

- you must have the latest version of Adobe Acrobat installed
- right-click [Nomination of a custodian for Certificate of Residency and/or tax relief form requests \(NAT 75162, PDF 1.96MB\)](#) 
- select **Save target as** (or **Save link as** or a similar option, depending on your internet browser)
- save it to your computer.

Note: Double-clicking the link will not open this form, as the form will not load on a mobile device, tablet or within a browser.

To complete the *Nomination of a custodian for certificate of residency or tax relief* form:

- open your saved form with Adobe Acrobat Reader DC and enable JavaScript if prompted before filling in the form
- once you've completed your form, save it using the **Save form** button at the end of the form.

Tip: Update your default app for PDF file types to Adobe Acrobat Reader DC to open all PDF files with Adobe Acrobat.

What you can do with this form

If you are the primary contact for a non-individual entity, you can use this form to nominate a custodian.

To confirm if your custodian is currently authorised, you can:

- view authorised contacts via our [online services](#)
- [contact us](#).

What a custodian can do

A custodian (also known as a custodian organisation) can:

- prepare and submit a [certificate of residency](#) or [overseas tax relief request](#) on behalf of their client
- receive correspondence from the ATO
- communicate with the ATO through approved channels
 - [online services for business](#) – if the custodian has an Australian business number (ABN)
 - ATO paper forms related to the authorised request.

Help completing this form

Only a [primary contact](#) of the entity can complete this form. You can nominate one custodian on behalf of 10 entities using this form.

You can't nominate a professional (such as a legal practitioner or tax agent) as a custodian.

How to submit the form

Once the primary contact has completed the nomination form, either:

- submit via Secure mail through ATO online services using:
 - Topic – Income tax
 - Subject – Certificate of residency
- mail the completed nomination form to
Australian Taxation Office

**PO Box 3544
ALBURY NSW 2640**

Do not send a return envelope with your request.

QC 70827

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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