



# Personal services business determination application

## WHEN COMPLETING THIS APPLICATION

- Print clearly in BLOCK LETTERS using a black pen only.
- You must complete sections A, F and at least one other section.
- If you need more space to answer any question, include an attachment with a reference to the relevant question number.

**!** If your company, partnership or trust receives personal services income (PSI) earned by more than one individual, complete a separate application for each individual doing personal services work.

**!** Only individuals can have personal services income.

## Section A: Applicant information

**1 Which income year does this application relate to?** Income year ending   /   /

**2 What is your name?**  
If you operate your business as a company, partnership or trust, provide the name of the individual this application relates to.

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given name

**3 What is the tax file number (TFN) of the individual identified at question 2? (if available)**

**4 Does 80% or more of your PSI come from one client?** Yes  No

**➡** If you do not operate a company, partnership or trust, go to question 7.

**5 What is the name of your company, partnership or trust?**

**6 What is the tax file number (TFN) of your company, partnership or trust? (if available)**

**7 What are your contact details?**  
Address (print the address where you want us to send mail relating to this application)

Suburb/town  State/territory  Postcode

Daytime contact person (this can be your tax agent)

Contact person's phone number           Tax agent's reference number (only if this application is completed by a tax agent)

Contact person's email address

**8 What is the industry, trade or profession of the individual identified at question 2?**  
Place  in ONE box only to show the industry, trade or profession most of the personal services income is received from:

construction  information technology  transport  finance and insurance  
 mining  HR and management consultancy  other

**9 Describe the personal services work done by the individual identified at question 2.**

## Sections B–E

Only complete the sections you would like to apply to us for a determination for. If, for example, you think you may pass the results test and business premises test, only complete these sections. We will base your application on each section you complete.

- ❗ To progress your application, you must attach all required documentation for each test against which you would like to be assessed.

### Section B: Results test

Complete this section only if you are applying for a determination on the basis of the results test.

- Attach copies of documents (e.g. contracts and invoices) that support your answers for questions 10 to 12. This should include details of the amounts received from each client and evidence of any professional indemnity insurance held (if any).

**10 Describe the result or outcome you must complete under your contract or agreement.**


**11 Describe the main tools or equipment you must provide to do your work.**

If you do not need tools or equipment to do the work, print NO TOOLS REQUIRED.


**12 Describe how you are liable for the cost of rectifying defects in your work.**


## Section C: Employment test

Complete this section only if you are applying for a determination on the basis of the employment test.

➤ Attach to your application the following information for **each** employee, sub-contractor or other business identified at question 13 below

- all contracts for the income year that relate to the provision of services, and three consecutive invoices under each contract
- a list of tasks undertaken and the percentage of work undertaken by each party under each contract
- amount earned from each client
- copies of employment agreements.

**13 What are the names of your employees, or the sub-contractors or other businesses you use (now or in the future) to help the individual identified at question 2 with the principal work?**


**14 Describe the principal work done (or expected to be done) by those named at question 13.**


**15 What is the market value of the principal work done (or expected to be done) by those named at question 13?** \$     ,     .

Explain how you worked out this market value.


**16 What is the gross amount of PSI the individual identified at question 2 received or expects to receive?** \$     ,     .

**17 Have you had (or do you expect to have) one or more apprentices for at least half the income year?** Yes  No

**18 If you answered YES to question 17, provide the following information about your apprentices:**

- name and address of each apprentice
- the period you had each one during the income year
- the name of the apprenticeship program (if any).

APPRENTICE ONE

Name

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given name

Address

Suburb/town

State/territory

Postcode

Period during income year From   /   /    to   /   /

Name of apprenticeship program (if any)

APPRENTICE TWO

Name

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given name

Address

  

Suburb/town

State/territory

Postcode

Period during income year From <sup>Day</sup> / <sup>Month</sup> / <sup>Year</sup> to <sup>Day</sup> / <sup>Month</sup> / <sup>Year</sup>

Name of apprenticeship program (if any)

APPRENTICE THREE

Name

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given name

Address

  

Suburb/town

State/territory

Postcode

Period during income year From <sup>Day</sup> / <sup>Month</sup> / <sup>Year</sup> to <sup>Day</sup> / <sup>Month</sup> / <sup>Year</sup>

Name of apprenticeship program (if any)

APPRENTICE FOUR

Name

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given name

Address

  

Suburb/town

State/territory

Postcode

Period during income year From <sup>Day</sup> / <sup>Month</sup> / <sup>Year</sup> to <sup>Day</sup> / <sup>Month</sup> / <sup>Year</sup>

Name of apprenticeship program (if any)

## Section D: Business premises test

Complete this section only if you are applying for a determination on the basis of the business premises test.

➤ To progress your application on the basis of the business premises test, you must attach the following information:

- copy of the lease or rental agreement (if any)
- copy of the diagram/drawing/plan of the business premises, including a detailed description of the premises showing location, entry, signage and contents
- description of the personal services work and any other work undertaken at the premises.

### 19 What is the address of your business premises? (provide all addresses if more than one)

ADDRESS ONE


Suburb/town

State/territory

Postcode

ADDRESS TWO


Suburb/town

State/territory

Postcode

ADDRESS THREE


Suburb/town

State/territory

Postcode

ADDRESS FOUR


Suburb/town

State/territory

Postcode

### 20 Do/will the following apply to your business premises at all times in the income year?

Are the premises:

(a) owned or leased by you?

Yes

No

(b) mainly used for personal services work by the individual identified at question 2?

Yes

No

(c) used exclusively by you?

Yes

No

(d) physically separate from the private residence of the individual identified at question 2, or their associates?

Yes

No

(e) physically separate from your clients' or their associates' business addresses?

Yes

No

### 21 At any time in the income year, were your business premises (or do you expect them to be) jointly owned or leased?

Yes

No

### 22 If you answered YES to question 20(d) or (e), how are your business premises physically separate?


## Section E: Unusual circumstances

Complete this section only if you are applying for a determination because there are unusual circumstances that prevented you from passing one of the tests.

**!** Refer to Sections B-D for the evidence you must submit with your application for each test. Also include evidence of how you met the required test in previous years and how you expect to meet the test in future years.

### 23 Which test did unusual circumstances stop you from passing?

Place  in ALL APPLICABLE boxes to show the relevant test.

- Results test
- Employment test
- Business premises test
- Unrelated clients test

Place  in ALL APPLICABLE boxes only for the unrelated clients test.

- Unrelated clients test passed but 80% or more of your PSI comes from one client.
- Unrelated clients test not passed, but less than 80% of your PSI comes from each client.
- Unrelated clients test not passed and 80% or more of your PSI comes from one client.

### 24 Did you start your personal services work in the income year indicated at question 1?

Yes  Go to question 28      No  Go to question 25

### 25 What was the most recent income year (before the year indicated at question 1) in which you passed the test selected at question 23?

Income year ending <sup>Day</sup> / <sup>Month</sup> / <sup>Year</sup>

### 26 In which income year (following the year indicated at question 1) do you expect to pass the test selected at question 23?

Income year ending <sup>Day</sup> / <sup>Month</sup> / <sup>Year</sup>

### 27 What are the unusual circumstances that existed between the years identified at questions 25 and 26, and how did they stop you from passing the test you selected at question 23?


### 28 Explain how you expect to pass the test you selected at question 23 in the years following the year indicated at question 1 (attach any supporting documentation/evidence)


## Section F: Declaration

I declare that all the information given in this application is true and correct.

Name

Signature

Date

Day

Month

Year



Under tax law, you can incur penalties for giving false or misleading information.

Remember to attach copies of the documents requested to progress your application.

### Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request your tax file number (TFN). We will use your TFN to identify you in our records. It is not an offence not to provide your TFN. However, if you do not provide your TFN, there may be a delay in processing this form. Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to [ato.gov.au/privacy](https://ato.gov.au/privacy)



### Where to send your completed application

Post your completed application to:

**Australian Taxation Office**  
**PO Box 1130**  
**Penrith NSW 2740**