



# Claim under the external professional accounting advisors' papers (accountants' concession) guidelines\*

## Additional questionnaire: Attachment

*\*Access to professional accounting advisors' papers – Guidelines for the exercise of access powers, 1991 Edition – (operative from 27 November 1991)*

You are required to complete this form because you have made a claim for the Accountants' Concession in relation to an attachment to a primary document. You must complete this form to assist in determining if the Accountants' Concession applies to the attachment.

Reference number

Insert the reference number for the primary document that this form relates to in the space provided above. The reference number should be identical to the reference number inserted on the corresponding AC 1 claim form.

**!** Failure to complete this form adequately may result in the ATO:

- seeking access on the basis that the Accountants' Concession does not apply
- challenging or denying the claim.

An attachment is **not** covered by the Accountants' Concession merely because it is attached to a primary document which is prima facie covered by the Accountants' Concession.

## Section A: Nature and subject of attachment

### 1 State the nature and subject matter of the attachment

**Note:** Sufficient detail, eg title of the document, **must** be provided to allow the ATO to determine if the attachment is relevant to the current inquiry.

### 2 State all the purposes for which the attachment was created

## Section B: Author of attachment

### 3 (a) State the name of the person who prepared and/or signed the attachment

(b) State the position, title or capacity in which the person was acting when they prepared and/or signed the attachment

Reference number

**(c) Was the attachment prepared and/or signed under the direction of another person or body?**

No

Yes  State the name of the other person or body

**(d) State the name of the company or organisation that employs the person who prepared and/or signed the attachment**

**(e) State the names of all professional bodies that the person who prepared and/or signed the attachment was a member of at the time the attachment was prepared and/or signed**

**(f) State the name of the accountant, and his or her employer, who prepared and/or signed the attachment (if different from 3(a) or 3(d))**

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## Section C: Recipient of attachment

**4 (a) State the name, title or position of all persons to whom the attachment was:**

**(i) directed**

**and**

**(ii) distributed**

**(b) State the name of the company or organisation of all persons to whom the attachment was:**

**(i) directed**

**and**

**(ii) distributed**

Reference number

## Section D: Location of attachment

5 (a) State the name or reference number of the file in which the attachment was filed/located

(b) State the page reference and/or folio number in the file of the attachment

6 State the date on which the attachment was prepared or signed

Day                      Month                      Year  
 /  /

7 State the number of pages in the attachment

8 State the basis of the claim, for example, state all the reasons why the document is a non-source or restricted source document

## Section E: Identity of person completing this form

9 (a) State the name, title or position of the person who is completing this form

(b) State the name of the company or organisation of the person who is completing this form

(c) State the name, title or position of the person who gave authority to complete this form

(d) State the name of the company or organisation of the person who gave authority to complete this form

### Privacy

We are requesting the information on this form to assist in making an assessment of your claim. This includes the personal information of the individual signing this form or as the authorised representative. We may share this information with other government agencies. If you do not provide details supporting your claim, the ATO may seek further information or evidence about your claim including through our information-gathering powers, where appropriate. The ATO may also seek access to the documents in exceptional circumstances with the approval of a designated senior officer. For further information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

Signature (or electronic signature when submitting a claim electronically)

Date

Day                      Month                      Year  
 /  /

ⓘ A person who **makes** a statement to a tax officer that is false or misleading or **omits** from a statement any matter or thing without which the statement is misleading in a material particular is guilty of an offence under sections 8K and/or 8N of the *Taxation Administration Act 1953*.