



## Completing your application

- Refer to the [Defer or amend your compulsory repayment 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

**1 Tax file number (TFN)**

**!** 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

Family name

First given name

Other given names

**3 Date of birth**   /   /

**4 Postal address**

Street address

Suburb/town/locality

State/territory     
(Australia only)

Postcode       
(Australia only)

Country if other than Australia

**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 international 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)  –

Partial reduction  Income year(s)  –  Amount \$ .~~X~~

If your application is for a year that you have not lodged an income tax return

Full deferral  Income year(s)  –

### 7 Details of overseas levy 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)  –

Partial reduction  Income year(s)  –  Amount \$ .~~X~~

If your application is for a year that you have not reported your worldwide income

Full deferral  Income year(s)  –

### 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 TSL	You must make any application to reduce your repayment within two years after the date on the notice of assessment or overseas levy.
Notice of overseas levy or notice of amended overseas levy	an overseas levy	HELP VSL TSL	

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.

---

## 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?  Day /  Month /  Year

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?  Day /  Month /  Year

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 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 acquired			Value
	Day	Month	Year	
	/	/		\$
	/	/		\$
	/	/		\$
	/	/		\$
	/	/		\$

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

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. \$ .<sup>XX</sup>

### 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?

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)


---

## 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.**