



# Voluntary disclosure form – if you're under a review or audit

## When to use this form

Use this form if you're under a review or audit and you want to tell us about any mistakes you have made or anything you have left out of your return/s and statement/s.

## What you need to do

- Complete the required fields in the form.
- Keep a copy of this form with any attachments and supporting documents for your own records.
- For questions **9 to 13** include as much detail as you can so we can assess your disclosure in a timely manner without having to ask for more detailed information.
- The voluntary disclosure must be full and complete to the best of your knowledge or ability.

## How to lodge this form

Give this form with any attachments and supporting documents to the tax officer(s) conducting the review or audit. The tax officer will let you know how you can send this form to them.

## What you need to know

If someone else helps you to complete this form, you are still legally responsible for the accuracy of the information.

Under tax law, we're allowed to ask for your tax file number. You don't have to give us your tax file number. If you choose not to, it may take us longer to identify your tax records and process your voluntary disclosure.

- ! The information we collect can be shared with other government agencies. For more information about your privacy go to [ato.gov.au/privacy](https://ato.gov.au/privacy)

## Section A: Your details

### 1 Name

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given name

### 2 Trading name or business name

### 3 Australia business number (ABN)

 

### 4 Tax file number (TFN)

- ! We are authorised by the *Taxation Administration Act 1953* to collect your TFN. You don't have to provide your TFN or ABN but failure to provide either may result in a delay in processing.

### 5 Postal address

Street address

Suburb/town/locality

State/territory

Postcode

### 6 Email address

### 7 Mobile phone number

### 8 Business phone number

## Section B: Return or statement details

### 9 Return or statement details of adjustment/s required

You can provide extra pages to show how you worked this out. Put your name and TFN/ABN at the top of each page

Tax year or statement period	Return item or statement label	Description	Original amount	New amount

### 10 How you or your agent worked out the new amount and if it impacts on related parties or entities

You can provide extra pages to show how you worked this out. Put your name and TFN/ABN at the top of each page

### 11 Why the original amount was incorrect

You can provide extra pages to show how you worked this out. Put your name and TFN/ABN at the top of each page  
Provide an explanation for each adjustment made

### 12 Why the original claim or omission was made

You can provide extra pages to show how you worked this out. Put your name and TFN/ABN at the top of each page  
Provide an explanation for each adjustment made

**13 The document(s) you have to support the information provided in Questions 9 to 12**

You can provide extra pages to show how you worked this out. Put your name and TFN/ABN at the top of each page  
We may ask you to provide these documents if we need them

---

**Section C: Declaration**

**If you are signing the declaration yourself or on behalf of an entity (for example, a company or trust)**

*I declare that the information I have given in this document (including any attachments) is true and correct, and that I am authorised to disclose this information.*

Signature

Date

Day                      Month                      Year

		/			/				
--	--	---	--	--	---	--	--	--	--

**If an authorised contact or agent is signing the declaration on your behalf**

*I declare:*

- *this voluntary declaration has been prepared in accordance with the information supplied by the taxpayer*
- *I have received a written declaration signed by the taxpayer that the information they have provided is true and correct*
- *I am authorised by the taxpayer to make this voluntary disclosure to the Commissioner of Taxation.*

Name

Position (for example tax agent or authorised contact)

Signature

Date

Day                      Month                      Year

		/			/				
--	--	---	--	--	---	--	--	--	--