



YOU NEED TO COMPLETE THIS FORM IF:

- you are the forestry manager of a forestry managed investment scheme (forestry MIS)
- the scheme satisfies the 70 per cent Direct Forestry Expenditure rule
- 18 months have elapsed since the end of the income year in which an amount is first paid under the forestry MIS by a participant in the scheme, and
- the trees intended to be established in accordance with the scheme have not all been established before the end of this 18 month period.

HOW TO COMPLETE THIS FORM

- Fill in on screen.
- Print out **TWO** copies, one for lodgment and one for your records.
- Ensure you **sign the declaration** before lodgment.

➤ You must submit this form within 21 months after the end of the relevant financial year (by 31 March) to:

Australian Taxation Office
PO Box 3546
ALBURY NSW 2640

➤ Where there is insufficient space, please attach a separate sheet with the relevant details.

Section A: General information

Scheme name

Australian business number (ABN)

Australian registered scheme number (ARSN)

Forestry manager's name

ABN

Do you have a Product Ruling for the above mentioned scheme?

No Go to Section B

Yes Provide the Product Ruling number / Go to Section C

Section B: Scheme details – do not fill in this section if you have a Product Ruling

Provide a brief (**minimum** 1–2 page) overview of the scheme including, where applicable:

- the geographic location(s) where the trees were to be established and the expected size of the scheme in hectares
- the average number of trees that were to be established per hectare, and
- the details of where this information was set out in the offer document, or other relevant information provided to participants at the time of marketing the scheme.

Section C: Failure to establish details

Provide (**minimum** 1–2 page):

- details on how the scheme failed to establish all the trees in accordance with the scheme (provide any documentation or other material that supports this reasoning), and
- details of when the failure will be rectified or, if there is no likelihood that the failure will be rectified, a statement to that effect supported with reasons.

Section E: Declaration

Privacy

The ATO is a government agency bound by the *Privacy Act 1988* in terms of collection and handling of personal information and tax file numbers (TFNs). For further information about privacy law notices for reporting about forestry managed investment schemes, please go to ato.gov.au/privacy

Before you sign this form

Check that you have provided accurate and complete information.

I declare that the information provided in this notification form is true and correct.

Name of signatory

Position held

Address

Suburb/town

State/territory

Postcode

Email address

Business hours phone number

Signature

Date

Day Month Year

 / /