



Notification of error(s) in the calculation of tax cost setting amounts

Multiple entry consolidated (MEC) group

Use this form to notify us of errors identified in the calculation of tax cost setting amounts by the head company. You should do this as soon as practicable after you become aware that one or more errors were made in working out the amount.

Report the aggregate net overstated or understated amount or place in the Nil box.

WHO SHOULD COMPLETE THIS FORM

This form should be completed by the public officer, agent, trustee or registered tax agent of the head company.

HOW TO COMPLETE THIS FORM

This form can be completed on screen. When complete, print, sign and date the declaration at the end of the form.

If completing by hand

- Print clearly in BLOCK LETTERS using a black or dark blue pen
- Place in all applicable boxes.

- For more information on completing this form, you can:
 - visit ato.gov.au/consolidation
 - phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

! A MEC group is a group of Australian entities that is wholly foreign-owned and does not have a common Australian resident head company.

! Do not use this notification if you are an income tax consolidated group. You must use *Notification of error(s) in the calculation of tax cost setting amounts – Income tax consolidated group* (NAT 71251).

Section A: Head company details

Legal name of head company

The entity's legal name is the name registered with the Australian Securities & Investments Commission.

Australian business number (ABN)

Tax file number (TFN)

Section B: Amount details

Aggregate net overstated amount

\$, , , .

OR

Aggregate net understated amount

\$, , , .

OR

Nil

Section C: Error details

Explain the nature of the error. If you require more space, attach a separate letter of explanation.

Section D: Declaration

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 or affect eligibility.

 Penalties may be imposed for giving false or misleading information.

Place at the appropriate statement:

I certify that: I am the public officer, agent or trustee of the head company of this group or the person who was its public officer, agent or trustee before the group ceased to exist; all membership requirements have been met; the information given on this notification is true and correct; and that I consent to providing this information to the Commissioner of Taxation.

I am the registered tax agent authorised by the head company to give this document to the Commissioner of Taxation. This document has been prepared in accordance with the information supplied by the head company and I have received a declaration from the head company stating that the information provided to me is true and correct.

Name of signatory

Position held or registered tax agent's number

Signature

You MUST SIGN here

Date

Day / Month / Year
 / /

We may need to contact you about this notification. Provide details of a person who is recorded with us as an authorised contact. For more information, refer to [Primary contacts and authorised contacts](#).

Contact person's name

Business hours phone number

Mobile phone number

Email address

Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy

Lodging this form

Make a copy of this form (and any attachments) for your own records before you:

- send it as an attachment using the Business or Tax Agent Portals (you need to be registered to deal online – find out more at ato.gov.au/onlineservices)
- fax it, with any attachments, to **1300 130 905** (do not include a header or cover sheet as this will delay processing)
- mail it to

Australian Taxation Office
PO Box 3373
PENRITH NSW 2740