



# Notice of establishment of trees in a carbon sink forest

## WHO SHOULD COMPLETE THIS NOTICE?

Complete this form if you are claiming a tax deduction for the costs of establishing trees in a carbon sink forest. You must lodge this form when you lodge your tax return or five months after the end of the income year (whichever is earlier).

## HOW TO COMPLETE THIS NOTICE

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

- For information about whether you can claim a deduction for establishing trees in a carbon sink forest:
- check our website at [www.ato.gov.au](http://www.ato.gov.au) or
  - phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

- If there is insufficient space, attach a separate sheet with the relevant details.

## Section A: Your details

### 1 Business name

### 2 Australian business number (ABN)

### 3 Full business address

  

Suburb/town/locality

State/territory

Postcode

### 4 Authorised contact person

Name

Daytime phone number (including area code)

### 5 Year of income

## Section B: Details of the area occupied by the trees

### 6 A central point within the area, using the Geocentric Datum of Australia

Latitude  Longitude

### 7 Description of the area, including the size (in hectares) and the boundary compass points that give a general outline of the perimeter

### 8 Species of trees established

Species 1

Species 2

Species 3

9 Estimated number of trees established per hectare of the area  per hectare

10 Expenditure incurred in establishing the trees \$ , ,  ·

11 Details of how you expect the trees to meet the following conditions:

- at the end of the income year, the trees occupy a continuous land area in Australia of 0.2 hectares or more
- at the time the trees are established, it is more likely than not that they will
  - attain a crown cover of 20% or more, and
  - reach a height of at least two metres
- on 1 January 1990, the area occupied by the trees was clear of other trees that
  - attained, or were more likely than not to attain, a crown cover of 20% or more, and
  - reached, or were more likely than not to reach, a height of at least two metres
- the establishment of the trees meets the requirements of environmental and natural resource management guidelines for establishing trees for carbon storage.

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## Section C: Declaration

### Before you sign this form

Check that you have provided accurate and complete information.

### Penalties

Penalties may be imposed for giving false or misleading information.

### Privacy

We are authorised by the *Taxation Administration Act 1953* to collect the information on this form. The information will help us administer tax laws. We will provide the information on this form to the Department of Climate Change. We may also provide the information to other organisations where authorised by law, for example, the Australian Bureau of Statistics.

*I declare that the information provided in this statement is true and correct.*

Name of person making declaration

Position held

Daytime phone number (including area code)

Mobile number

Fax number (including area code)

Email address

Signature

Date

Day

Month

Year

/  /

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## Lodging your application

Keep a copy of your completed form for your records and return the original to:

**Australian Taxation Office**  
PO Box 3001  
PENRITH NSW 2740