



Accountants' concession form 1 (AC1)

The Accountants concession form 1 must be used to both make and justify claims for the Accountants' Concession.

Last updated 3 April 2019


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You need to complete the *Claim under accountants' concession guidelines for access to external professional accounting advisers' papers* form (AC1) to both make and justify your claim for the Accountants' Concession in relation to a document.

How to obtain this form

You can download this form in Portable Document Format (PDF) – download [Claim under accountants' concession guidelines for access to external professional accounting advisers' papers \(AC1\) \(PDF, 232 KB\)](#) .

Instructions

Complete this form to make and justify your claim for the Accountants' Concession in relation to a document.

You must provide the reference number for the document that this form relates to.

A failure to fill out this form adequately may result in the ATO:

- seeking access on the basis that the Accountants' Concession does not apply
- challenging or denying the claim

Access to restricted source and non-source documents can be sought in exceptional circumstances. The Accountants' Concession will only be adhered to by ATO officers if the taxpayers and their professionals accounting advisers use the guidelines in the spirit in which they were formulated.

See also:

Our approach to information gathering

QC 37615

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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