



Interposed entity election or revocation and instructions 2025

How to complete the interposed entity election or revocation and conditions you need to meet.

Published 29 May 2025

How to get the Interposed entity election or revocation 2025



How to get the interposed entity election or revocation and when to use it and how to make the election or revocation.

How to make or revoke an interposed entity election



Find out how to complete to make or revoke an interposed entity election.

Conditions for making an interposed entity election



Find out what the conditions are for making a interposed entity election.

Conditions for revoking an interposed entity election



Find out what the conditions are for revoking a interposed entity election.

Instructions to complete Interposed entity election or revocation 2025



Instructions for how to complete the Interposed entity election or revocation 2025.

QC 104862

How to get the Interposed entity election or revocation 2025

How to get the interposed entity election or revocation and when to use it and how to make the election or revocation.

Last updated 29 May 2025

On this page

Get the interposed entity election or revocation form

Get the interposed entity election or revocation instructions

When to use the interposed entity election or revocation

Get the interposed entity election or revocation form

Go to Interposed entity election or revocation 2025 on our Publications Ordering Service (POS) at iorder.com.au to get a copy.

Get the interposed entity election or revocation instructions

For help preparing the interposed entity election or revocation, see [Instructions to complete the interposed entity election or revocation 2025](#).

The *Interposed entity election or revocation 2025* instructions are not available in print.

You can create and save a PDF copy from this webpage – select the **Print or Download icon**, then select **PDF whole topic**.

When to use the interposed entity election or revocation

The trustees, company or partners must use the *Interposed entity election or revocation 2025* for either:

- making an interposed entity election in accordance with section 272-85 of Schedule 2F to the *Income Tax Assessment Act 1936* (ITAA 1936) specifying a day in 2004–05 or a later year
- revoking an interposed entity election effective from 2024–25 in accordance with subsections 272-85(5A), (5C) and (6) of Schedule 2F to the ITAA 1936.

If you wish to revoke an interposed entity election, use the *Interposed entity election or revocation 2025* only for 2024–25.

Continue to: [How to make or revoke an interposed entity election](#)

QC 104862

How to make or revoke an interposed entity election

Find out how to complete to make or revoke an interposed entity election.

Published 29 May 2025

On this page

Make an interposed entity election

Revoke an interposed entity election

Lodge your interposed entity election or revocation

Make an interposed entity election

To make an interposed entity election, complete the Interposed entity election or revocation 2025. The completed form can be sent to the address below.

Revoke an interposed entity election

To revoke an interposed entity election, you need to know if the entity is required to lodge a tax return for the income year.

Tax return required

To revoke an interposed entity election where the tax return 2025 for the trust, fund, company or partnership is required, complete the *Interposed entity election or revocation 2025*. You must include the form as part of the tax return and send to the address below.

Tax return not required

To revoke an interposed entity election where the tax return 2025 for the trust, fund, company or partnership is not required, complete the *Interposed entity election or revocation 2025*. You must send it to the address below no later than 2 months after the end of 2024–25 for the trust, fund, company or partnership.

If you need more time to revoke the election, with or without the tax return 2025, write to us before the due date requesting an extension of time, stating the reasons for the delay and the proposed date for lodging the form.

Lodge your interposed entity election or revocation

Send your completed form and tax return to:

AUSTRALIAN TAXATION OFFICE

GPO BOX 9845

[insert the name and postcode of your nearest capital city]

For example:

AUSTRALIAN TAXATION OFFICE

GPO BOX 9845

SYDNEY NSW 2001

Continue to: Conditions for making an interposed entity election

Return to: How to get the interposed entity election or revocation
2025

QC 104862

Conditions for making an interposed entity election

Find out what the conditions are for making a interposed entity election.

Published 29 May 2025

On this page

Where specifying 2024–25

Where specifying 2004–05 or later years

Where specifying 2024–25

To make an interposed entity election specifying a day in 2024–25, the trust (including fund), company or partnership must pass the family control test in section 272–87 of Schedule 2F to the ITAA 1936 at the

end of that year; see **subsection 272-85(4)** of Schedule 2F to the ITAA 1936. However, the interposed entity election will only be in force from the **election commencement time**. That is the later of the specified day and the earliest time in 2024–25 from which the trust (including fund), company or partnership passes the family control test continuously until the end of that year. For more information, see **subsection 272-85(6B)** of Schedule 2F to the ITAA 1936.

The trustees, company or partners can make an interposed entity election in accordance with section 272-85 of Schedule 2F to the ITAA 1936 that the trust (including fund), company or partnership be included in the family group of the individual specified in a family trust election in respect of more than one trust, provided the individual specified in each family trust election is the same. See **subsection 272-85(7)** of Schedule 2F to the ITAA 1936. They must complete a separate *Interposed entity election or revocation 2025* for each interposed entity election specifying a day in 2024–25.

Where specifying 2004–05 or later years

For 2004–05 and later years, the trustees, a company or partners can make interposed entity elections specifying an earlier year provided certain conditions are met. Generally, these conditions require that from the beginning of the specified year until 30 June of the year immediately preceding the one in which the election is made:

- the company, partnership or trust (including fund) passes the family control test in section 272-87 of Schedule 2F to the ITAA 1936, and
- any conferrals of present entitlement to, or any actual distributions of, income or capital of the trust during that period have been made on or to the individual specified in the family trust election by reference to which the interposed entity election is made or members of that individual's family group; see **subsection 272-85(4A)** of Schedule 2F to the ITAA 1936.

As subsection 272-85(4A) of Schedule 2F to the ITAA 1936 applies to elections specifying a year before the year in which the election is made, trustees, companies and partners using the *Interposed entity election or revocation 2025* to make an interposed entity election can specify 2004–05 or later, provided the above conditions are met.

Continue to: **Conditions for revoking an interposed entity election**

Return to: **How to make or revoke an interposed entity election**

Conditions for revoking an interposed entity election

Find out what the conditions are for revoking a interposed entity election.

Published 29 May 2025

Under legislative changes that took effect on 1 July 2007, an interposed entity election can be revoked in certain limited circumstances. See, **subsection 272-85(5A)** of Schedule 2F to the ITAA 1936. Generally, an interposed entity election can be revoked if, at the election commencement time, the interposed entity was, or at a later time it becomes, a member of the family group of the individual specified in the family trust election. This may occur where the interposed entity:

- is a trust and has made a family trust election with the same specified individual as the family trust in respect of which the interposed entity election was made in accordance with subsection 272-90(3A) of Schedule 2F to the ITAA 1936, family trusts with the same specified individual will be members of each other's family group without having to make interposed entity elections in respect of each other, or
- is, or becomes, wholly owned by members of the family of the individual specified in the family trust election in accordance with subsection 272-90(5) of Schedule 2F to the ITAA 1936, and therefore is a member of the family group without the need for an interposed entity election.

The interposed entity must also satisfy the related conditions in subsections 272-85(5C) and (6) of Schedule 2F to the ITAA 1936 which includes specific time periods during which an interposed entity election can be revoked in these situations.

Continue to: **Instructions to complete the interposed entity election or revocation**

Instructions to complete Interposed entity election or revocation 2025

Instructions for how to complete the Interposed entity election or revocation 2025.

Last updated 29 May 2025

On this page

Entity details

Section A: Interposed entity election specifying 2004–05 or later

Section B: Interposed entity revocation

Declarations

Entity details

Write the tax file number (TFN) of the trust, fund, company or partnership in the space provided.

All trusts, funds, companies or partnerships using the *Interposed entity election or revocation 2025* must complete items:

- **1 Are you using this form for an election or a revocation?** – print **E** for election, **R** for revocation
- **2 Full name and current postal address**
- **4 Interposed entity election – entity code** – print **C** for company, **P** for partnership, **T** for trust or **F** for fund.

- **3 Change of name or postal address** (if it applies) – write it exactly as shown on the last notice of assessment or the last tax return lodged.

Section A: Interposed entity election specifying 2004–05 or later

If the trustees, company or partners are making an interposed entity election specifying 2004–05 or a later year, complete Section **A**.

The trustees, company or partners must provide all the information required in Section **A** for an interposed entity election specifying a day in 2004–05 or a later year to be made in accordance with section 272–85 of Schedule 2F to the ITAA 1936.

When making an interposed entity election, make sure you write either **2005** or a **later income year** (as appropriate) in Section **A**, item **7** in **Income year specified** box.

Only complete Section **B** if revoking an interposed entity election, otherwise go to **Declarations** after completing the Section **A** items.

Section B: Interposed entity revocation

If the trustees, company or partners are revoking an interposed entity election, and the revocation will be effective from 2024–25, complete Section **B**.

The trustees, company or partners must provide all the information required in Section **B** for an interposed entity election to be revoked in accordance with subsections 272–85(5A), (5C) and (6) of Schedule 2F to the ITAA 1936.

Although it is not an offence not to quote a TFN, any TFN required on this form is information which the Commissioner requires within the meaning of subsection 272–85(3) of Schedule 2F to the ITAA 1936. If the TFN of a person or entity is required on the *Interposed entity election or revocation 2025* and the relevant person or entity doesn't have a TFN, print **X** in the box provided.

Declarations

Where the *Interposed entity election or revocation 2025* is being used to make an interposed entity election, every trustee of the trust (including fund), the company's public officer or every partner of the partnership (as applicable) must sign and date the form at the time the interposed entity election is made. If a partner is a company, the company's public officer must sign for that corporate partner. If a trustee is a company, the company's public officer or a director must sign for that corporate trustee.

Where the *Interposed entity election or revocation 2025* is used to revoke an interposed entity election, every trustee of the trust (including fund), the company's public officer or every partner of the partnership must sign and date the form at the time:

- the tax return 2025 for the trust, fund, company or partnership is lodged with this form
- the *Interposed entity election or revocation 2025* must be given to the Commissioner.

If a partner is a company, the company's public officer must sign for that corporate partner. If a trustee is a company, the company's public officer or a director must sign for that corporate trustee.

Return to: [Instructions to complete Interposed entity election or revocation 2025](#)

QC 104862

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.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).