



# Shortfall interest charge (SIC) application for remission

## Who should complete this form

This form should be completed by:

- Tax professionals who use **Online services for agents**
- Businesses that use **Online services for business**
- Sole traders with an active ABN that use **Online services for individuals and sole traders**

If the above doesn't apply to you, you can still complete, print and mail this form.

## What you need to know

- Your application will be considered based on the information you provide along with any relevant information from our systems to reach a decision in line with Practice Statement Law Administration [PS LA 2006/8 Remission of shortfall interest charge and general interest charge for shortfall periods](#).
- We may remit all, some, or none of the interest in relation to your request.
- If your responses are incomplete or unclear, your request may not be considered.

## What you need to do

- Complete all required sections of the form.
- Log in to your **Online services portal**.
- Attach the completed form to a mail message and submit.

➤ If you can't submit your request using Online services you can mail it in. Instructions remission requests are available at [ato.gov.au/requestremission](https://ato.gov.au/requestremission).

## Section A: Your details

### 1 Your full name

### 2 Registered agent number (if applicable)

### 3 Contact number

### 4 Taxpayer's full name

### 5 Tax file number (TFN) or Australian business number (ABN)

TFN

ABN

## Section B: Questions about your SIC remission request

### 6 Which lodgment year is this request for?

Specify the income tax year for which you are requesting a remission for of the SIC.

For example, Income tax year – ending 30 June 2023.

Income tax year

If you have other lodgments you want us to consider for remission, record these at Question 9

**7 What prevented including the correct information in the original tax return?**

We expect taxpayers to lodge, report correctly and pay their tax debts on time.

Detail any circumstances or events that affected the ability to lodge the correct information.

**8 For a taxpayer-initiated amendment, provide the details and dates of when new information or errors in the original tax return were first identified**

If there was a delay in lodging the amended return after discovering the new information, explain why.

Note: If the ATO initiated the amendment or it resulted from an ATO audit, skip this question and go to Question 9.

**9 Provide any additional supporting information**

Also use this section for any additional years not listed in Question 6.

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## Section C: **Declaration**

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

Signature

Date

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

**Additional guidance**

- ! SIC is expected to be paid even if you are requesting remission. If the interest charge is paid and remission is granted, the amount will be credited to the account.
- ! This form is for SIC remission only. If you have additional requests (for example, request for remission of general interest charge), you will need to send us the appropriate form and submit a separate mail message.