



# Request to allow a later election

❗ If you have not lodged a tax return for the relevant income year, you do not need to complete this form.

❗ Penalties can be imposed for giving false or misleading information.

## COMPLETING THIS FORM

If there is insufficient space on this form, provide your additional information on a separate piece of paper and clearly indicate which question you are answering.

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## Section A: Your details

### 1 Your full name

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given name

### 2 Your tax file number

❗ We are authorised by the *Taxation Administration Act 1953* to collect your tax file number (TFN). It is not an offence not to provide your TFN. However, not providing your TFN may result in a delay in correctly identifying your tax records and processing your request.

### 3 Your daytime telephone number (include area code)

### 4 Your address for correspondence

  

Suburb/town

State/territory

Postcode

## Section B: Details of the request

- 5 Answer the following questions for each parcel of qualifying shares or rights to which your request relates.

### QUALIFYING SHARES OR RIGHTS 1

- (a) What is the name of the corporation in which you acquired your shares or rights during the year of income under an employee share scheme?


- (b) How many shares or rights did you acquire?

- (c) On which date did you acquire the shares or rights?

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

- (d) In whose name were the shares or rights issued?


- (e) What was the market value of the shares or rights on the date you acquired them?

\$ , ,  .~~XX~~

- (f) How much was paid or given to acquire the shares or rights?

\$ , ,  .~~XX~~

### QUALIFYING SHARES OR RIGHTS 2 (if applicable)

- (a) What is the name of the corporation in which you acquired your shares or rights during the year of income under an employee share scheme?


- (b) How many shares or rights did you acquire?

- (c) On which date did you acquire the shares or rights?

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

- (d) In whose name were the shares or rights issued?


- (e) What was the market value of the shares or rights on the date you acquired them?

\$ , ,  .~~XX~~

- (f) How much was paid or given to acquire the shares or rights?

\$ , ,  .~~XX~~

**6 Why do you want to make a later election?**

Explain the circumstances that led to you not making the election either in your tax return or before you lodged your tax return for the relevant income year.


**7 For which income year do you want to make a later election?**

2008–09  Go to question 8

2007–08 or earlier  Write the income year in the space below and go to question 9.

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**8 Subject to us allowing your request, complete the following information:**

I want to make an election for all qualifying shares and rights I acquired under an employee share scheme in the 2008–09 income year.

No  Yes  My total assessable discount on all qualifying shares and rights I acquired in the relevant income year is: \$ ,,.∞

Please amend my 2008–09 income tax return to include my total assessable discount on all qualifying shares and rights I acquired during the year.

Provide any other additional details related to your amendment request in the space below.


**9 Subject to us allowing your request, complete the following information:**

I want to make an election in the approved form for all qualifying shares and rights I acquired under an employee share scheme in the income year specified at question 7.

No  Yes  My total assessable discount on all qualifying shares and rights I acquired in the relevant income year is: \$ ,,.∞

I will need to amend my tax return(s) if my later election is allowed.

No  Yes  Provide details below


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## Section C: Declaration and signature

### Privacy

The ATO is a government agency bound by the *Privacy Act 1988* in terms of collection and handling of personal information and tax file numbers (TFNs). For further information about privacy please go to [ato.gov.au/privacy](http://ato.gov.au/privacy).

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By signing this form, you are declaring that:

- the information you have provided is true and correct
- you have sufficient records to support your request
- you authorise any amendments to your tax return(s) to give effect to your request.

Name

Signature

Date

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

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## Where to send your completed form

After completing and signing this form, send it with any supporting documents to us at:

**Small Business Individual Taxpayers – Interpretive Assistance**

PO Box 1130

Penrith NSW 2740

Fax: (02) 6225 0901

Keep a copy of this form and copies of any supporting documents for your records.