



Failure to lodge (FTL) penalty 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 2011/19](#) Administration of the penalty for failure to lodge on time.
- We may remit all, some, or none of the penalty amount 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 for remission requests are available at ato.gov.au/questremission.

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 FTL remission request

6 Which lodgment year(s) is this request for?

List each lodgment that needs to be reviewed for remission of the imposed FTL penalty.

For example:

Lodgment type	Business activity statement	Periods	January, February and March 2025
			April, May and June 2025

We will only review the FTL penalties for the lodgments you list below:

Lodgment type	<input type="text"/>	Periods	<input type="text"/>
---------------	----------------------	---------	----------------------

Lodgment type	<input type="text"/>	Periods	<input type="text"/>
---------------	----------------------	---------	----------------------

Lodgment type	<input type="text"/>	Periods	<input type="text"/>
---------------	----------------------	---------	----------------------

If you have other lodgments you want us to consider for remission, record these at Question 10.

7 What prevented lodgment by the due date?

We expect taxpayers to meet their tax obligations on time. As an obligation was not lodged on time, explain:

- **what** circumstances or events impacted the ability to lodge on time,
- **how** these circumstances or events caused the delay in lodgment.

8 What was the timeframe during which the circumstances or events impacted the ability to lodge?

If you need to provide more detail, use the additional information section at Question 10.

Start date: When the circumstances or events began

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

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

End date: When the circumstances or events stopped

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

! If the end date has not been reached or is unknown, enter today's date.

9 Why wasn't more time to lodge requested?

We expect taxpayers to request a lodgment deferral before the due date if they are unable to lodge on time. Explain why a deferral was not requested.

10 Provide any additional supporting information.

Also use this section for any additional lodgments not listed in Question 6, or extra time periods not included in Question 8.

Section C: Declaration

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

Signature

Date

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

Additional guidance

- ! FTL penalties are expected to be paid, even if you are requesting remission. If the penalty is paid and remission is granted, the amount will be credited to the account.
- ! This form is for FTL penalty 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.