

IT 2375W - Notice of Withdrawal - Income tax: final returns to date of death - pre-issue examination and authority to distribute estate assets

⚠ This cover sheet is provided for information only. It does not form part of *IT 2375W - Notice of Withdrawal - Income tax: final returns to date of death - pre-issue examination and authority to distribute estate assets*

⚠ Note: the reference to the ATO Receivables Policy in paragraph 2 of this notice is no longer current. Current guidance on the management of the tax affairs of someone who has died can be found [here](#)



Notice of Withdrawal

Taxation Ruling

Income tax: final returns to date of death – pre-issue examination and authority to distribute estate assets

Taxation Ruling IT 2375 is withdrawn with effect from today.

1. Taxation IT 2375 was issued on 19 November 1986. The Ruling provides that for non-salary and wage returns, an executor/administrator of a deceased taxpayer's estate may only finalise the tax affairs of the deceased if returns for the deceased are accompanied by a full and true statement of the assets and liabilities valued at the time of death. For Form S salary and wage tax returns, the Commissioner has the right to request a similar assets and liabilities statement where it is considered necessary to finalise the taxation affairs of the taxpayer.
2. Current Tax Office policy on the information that is required to accompany a final return for a deceased estate is covered in paragraph 32.3.8 of the ATO Receivables Policy. The practice set out in the Ruling refers to Form S, a form no longer used by the Tax Office. As the Ruling is no longer current and the current practice is set out in the ATO Receivables Policy the Ruling is withdrawn.

Commissioner of Taxation
2 March 2005

ATO references

NO: 2003/11684

ISSN: 0813-3662