



# Request for amendment of income tax return lodged by tax professionals

Complete this form to amend a tax return on behalf of a client if you are a tax professional and you are unable to lodge electronically.

## HOW TO COMPLETE THIS FORM

- Print clearly using a black or blue pen only.
- Use BLOCK LETTERS and print one character in each box.
- Place  in all applicable boxes.

### ➤ MORE INFORMATION

If you need more information about amendment requests, you can:

- visit **ato.gov.au**
- phone us on **13 72 86**.

❗ Do not use this form if you are amending a self-managed superannuation fund (SMSF) annual return.

If you want to amend an SMSF annual return for 2008 or later, complete the *Self managed superannuation fund annual return* (NAT 71226) and indicate at Question 5 that you are making an amendment.

## Section A: Details of the client amending

1 **Tax file number (TFN)**

❗ We are authorised by law to request your client's TFN. You are not obliged to quote your client's TFN but not quoting it could increase the chance of delay or error in processing your application.

### 2 Full name

#### Individual's name

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given name

#### Company/trust/partnership/fund name

## Section B: Contact details

3 **Tax agent registration number**

4 **Date of application** Day   / Month   / Year

### 5 Your contact details

Daytime phone number

Mobile number

Email address

### 6 Contact person for this amendment

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given name

**7 Postal address**

The amended assessment will be sent to the address for service of client named in question 3.  
Has the postal address changed since the client has lodged their last tax return?

No  Yes  Provide details below

Suburb/town	State/territory	Postcode
<input style="width: 95%;" type="text"/>	<input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	<input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>

**8 Electronic funds transfer (EFT)**

We need your financial institution details to pay any refund owing to you, even if you have provided them to us previously.  
EFT is the fastest, most secure way for us to make a payment directly into your nominated bank account.

BSB code (include all six numbers)	Account number
<input style="width: 50px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	<input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>
Full account name	
<input style="width: 100%; height: 20px;" type="text"/>	
<input style="width: 100%; height: 20px;" type="text"/>	

**9 This amendment request relates to the period ending**  /  /

**Section C: Details of amendment**

**10 Why are you requesting the amendment?**

You must explain why your client made the mistake or why you are requesting the amendment and include specific details of what is being adjusted. In the event of a debit amendment we may use this information to assess or reduce any penalties or interest charges that might apply. Attach additional information if the space provided is not adequate.


**11 What information do you want to amend?**

**Amendment 1**

Question number from tax return (if applicable)	<input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	Alphabetical label on tax return	<input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>		
Label description (as examples, salary or wages, work related car expenses) <input style="width: 95%;" type="text"/>					
Amount shown on your original tax return or previous amendment		\$	<input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	New amount	
		\$	<input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>		
Net adjustment (+ or -)	<input style="width: 20px;" type="text"/>	\$	<input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	Claim type code letter (if required)	<input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>
➡ Refer to <i>Individual tax return instructions</i> or <i>Taxpack</i> for code letter					

**Amendment 2**

Question number from tax return (if applicable)	<input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	Alphabetical label on tax return	<input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>		
Label description (as examples, salary or wages, work related car expenses) <input style="width: 95%;" type="text"/>					
Amount shown on your original tax return or previous amendment		\$	<input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	New amount	
		\$	<input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>		
Net adjustment (+ or -)	<input style="width: 20px;" type="text"/>	\$	<input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	Claim type code letter (if required)	<input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>
➡ Refer to <i>Individual tax return instructions</i> or <i>Taxpack</i> for code letter					


**11 What information do you want to amend? continued**

**Amendment 3**

Question number from tax return (if applicable)  Alphabetical label on tax return

Label description (as examples, salary or wages, work related car expenses)

Amount shown on your original tax return or previous amendment \$ ,. New amount \$ ,.


Net adjustment (+ or -)  \$ ,. Claim type code letter (if required)   Refer to *Individual tax return instructions* or *Taxpack* for code letter

**Amendment 4**

Question number from tax return (if applicable)  Alphabetical label on tax return

Label description (as examples, salary or wages, work related car expenses)

Amount shown on your original tax return or previous amendment \$ ,. New amount \$ ,.


Net adjustment (+ or -)  \$ ,. Claim type code letter (if required)   Refer to *Individual tax return instructions* or *Taxpack* for code letter

**Amendment 5**

Question number from tax return (if applicable)  Alphabetical label on tax return

Label description (as examples, salary or wages, work related car expenses)

Amount shown on your original tax return or previous amendment \$ ,. New amount \$ ,.


Net adjustment (+ or -)  \$ ,. Claim type code letter (if required)   Refer to *Individual tax return instructions* or *Taxpack* for code letter

**Amendment 6**

Question number from tax return (if applicable)  Alphabetical label on tax return

Label description (as examples, salary or wages, work related car expenses)

Amount shown on your original tax return or previous amendment \$ ,. New amount \$ ,.


Net adjustment (+ or -)  \$ ,. Claim type code letter (if required)   Refer to *Individual tax return instructions* or *Taxpack* for code letter

**Amendment 7**

Question number from tax return (if applicable)  Alphabetical label on tax return

Label description (as examples, salary or wages, work related car expenses)

Amount shown on your original tax return or previous amendment \$ ,. New amount \$ ,.

Net adjustment (+ or -)  \$ ,. Claim type code letter (if required)   Refer to *Individual tax return instructions* or *Taxpack* for code letter

**12 Is your client required to provide additional information?**

(For example, reference to private ruling, payment summaries or additional information that applies to the item being changed). Attach additional information if the space provided is not adequate.

No  Yes  Provide details below


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## Checklist

- Ensure that you have written authorisation to act on behalf of the individual or entity in relation to their amendment.
- Is the request for amendment within the appropriate period of review time frame?  
More information on periods of review is available on our website [ato.gov.au](http://ato.gov.au)
- If the amendment is a result of a private ruling, ensure that you have provided the authorisation or reference date of the private ruling (these appear on the first page of the ruling).
- Have you provided appropriate information/documentation to support your amendment request?
- If you are amending to include a distribution from a managed fund trust for a non-resident client, you need to provide the components of the distribution (for example, franked amount or interest).
- If you are including a lump sum payment in arrears, you need to provide a break down for each year.

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## Declaration

### Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request your client's TFN. We will use their TFN to identify them in our records. It is not an offence not to provide your client's TFN. However if you do not provide your client's TFN, their assessment may be delayed.

Taxation law authorises us to collect information and to disclose it to other government agencies. For information about privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

*If you are an agent, by signing this form you are declaring that:*

- *this document and any attached documents have been prepared in accordance with the information supplied by the entity identified on this form and, if applicable, in the attached documents*
- *you have received a declaration from the client identified on this form and, where applicable, in the attached documents, stating that the information provided for the preparation of each document is true and correct, and*
- *you are authorised by the client identified on this form and, where applicable, in the attached documents to give this amendment to the Commissioner.*

*If you are a legal personal representative, by signing this form you are declaring that the information contained in this document, and any attached documents, is true and correct.*

Name of signatory

Signature

Date

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

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## How to lodge your form

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

You can lodge this amendment by fax, post or hand delivery to one of our shop fronts.

### Fax

Fax the form and supporting documents to **1300 730 239**

### Post

Mail the original form and supporting documents to:

**Australian Taxation Office**  
**PO Box 3004**  
**PENRITH NSW 2740**

### Hand delivery

To find our shopfronts, visit [ato.gov.au/About-ATO/About-us/Contact-us](http://ato.gov.au/About-ATO/About-us/Contact-us)