



Bankruptcy preference payment claim form

WHO SHOULD COMPLETE THIS FORM?

You should use this form if you are a trustee making a claim against the Commissioner of Taxation for payments believed to be preference payments in accordance with section 122 of the *Bankruptcy Act 1966*.

Section A: Trustee's details

Trustee's name/s

Name of firm

Address

Suburb/town

State/territory

Postcode

Contact person's name

Phone number

E-mail

Section B: Bankrupt's details

Name

Tax file number (TFN)

 We are authorised under the *Taxation Administration Act 1953* (TAA 1953) to ask for a TFN. You do not need to provide one. However, if you don't, it may result in a delay in processing your form.

Bankruptcy number

Bankrupt's address at date of bankruptcy

Suburb/town

State/territory

Postcode

Bankrupt's date of birth

Day: / Month: / Year:

Date of bankruptcy

Day: / Month: / Year:

Petition

Petition date

Day: / Month: / Year:

Date of default notice

Day: / Month: / Year:

Date of judgement

Day: / Month: / Year:

Section C: Summary of trustee's claim

Total claim \$


Relation back date / /

Relation back period / / to / /

Payments claimed

	Amount	Date		
		Day	Month	Year
1	\$ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	\$ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	\$ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4	\$ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5	\$ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6	\$ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7	\$ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8	\$ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9	\$ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10	\$ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
11	\$ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
12	\$ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
13	\$ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
14	\$ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
15	\$ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
16	\$ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17	\$ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
18	\$ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
19	\$ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
20	\$ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
21	\$ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
22	\$ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
23	\$ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
24	\$ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
25	\$ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Total \$

 If there isn't sufficient space to list all the payments please insert an additional page detailing the amounts claimed.

Section D: Evidence the Commissioner was preferred

Total assets in the bankruptcy that will be available for distribution to unsecured creditors

Void transaction claims anticipated to be recovered and for what value

ORDINARY UNSECURED CREDITORS

Provide evidence at least one creditor excited at the time the first alleged preference payment was received and this creditors debt remained outstanding at the date of sequestration.

List (or attach a list of) all known unsecured creditors as at the date of bankruptcy, including those who have proved in the estate to date and the amount of their claims.

Section E: Financial details

In support of claim that the bankrupt was insolvent at the time the payment was made to the Commissioner.

Financial position

	Trustee's assessment of the bankrupts financial position	As per statement of affairs	6 months prior	12 months prior
Date	/ /	/ /	/ /	/ /
Income				
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
Total income	\$	\$	\$	\$
Expenses				
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
Total expenses	\$	\$	\$	\$
Assets				
Current assets	\$	\$	\$	\$
Non-current assets	\$	\$	\$	\$
Total assets	\$	\$	\$	\$
Liabilities				
Current liabilities	\$	\$	\$	\$
Non-current liabilities	\$	\$	\$	\$
Total liabilities	\$	\$	\$	\$
Net assets	\$	\$	\$	\$
Equity	\$	\$	\$	\$

Overdraft facility / overdrawn account

Did the bankrupt have an overdraft facility?

No

Yes

What was the overdraft limit? \$

At the start of the relation back period

How much of the overdraft was used? \$

Was the overdraft limit exhausted? No Yes

At the end of the relation back period

How much of the overdraft was used? \$

Was the overdraft limit exhausted? No Yes

Did the bankrupt have any other accounts (other the overdraft facilities) that were overdrawn?

No

Yes

Provide details below

How much was overdrawn at the start of the relation back period? \$

How much was overdrawn at the end of the relation back period? \$

Interaction with creditors other than the ATO

Please consider:

- **Did the bankrupt have arrangements with creditors to pay beyond the due date?**
- **Did the bankrupt default on these arrangements?**
- **Was the bankrupt put on COD terms with any creditors?**

Provide details of the creditor, amount outstanding, date of demand, age of the debt.

Creditor	Arrangements details	Were the terms honoured?	Amount	Date of demand	Age of debt
			\$	/ /	
			\$	/ /	
			\$	/ /	
			\$	/ /	
			\$	/ /	

Are you aware of any demands for payment issued against the bankrupt by creditors other than the ATO?

Provide details of the creditors issuing the demand, date issued and amount issued for.

Creditor	Description / outcome	Amount	Date issued
		\$	/ /
		\$	/ /
		\$	/ /
		\$	/ /
		\$	/ /

Is there any evidence that the bankrupt:

- Had difficulties with financial institutions or secured lenders?
- Failed to obtain additional funds, extend the level of borrowing or refinancing?
- Had default notices issued by a secured lender?
- Had a history of dishonoured cheques?
- Had a history of exceeding finance facilities?

Provide details of the creditor, amount outstanding, date of demand, age of the debt.

Financial institution	Date	Description
	/ /	
	/ /	
	/ /	
	/ /	
	/ /	

Section F: **Other information**

Any other relevant information relating to the claim for unfair preference payment.

 It is not necessary to provide any information regarding the ATO's suspicion of the bankrupt's insolvency.

Annexure coversheet

Please ensure the documents you have attached are numbered on this coversheet and are clearly labelled.

Documents attached

Annexure	Document
	Court documents and affidavit material filed by the trustee (if applicable)
	Bank statements of the bankrupt, including a copy of the front page of each statement
	Evidence of third party payments, with evidence that the bankrupt authorised the payment and relationship the third party had with the bankrupt
	Cheque butts, cash receipts or other evidence of the source of payments
	Aged creditors listing / creditors listing
	Proofs of debts lodged by creditors
	Evidence of income and assets of the bankrupt
	Evidence of special arrangements with creditors
	Demands and judgments from other creditors
	Dishonoured cheques
	Report to creditors and/or letters to creditors from the trustee (if available)
	Other correspondence to the ATO from the trustee
<i>Any other relevant evidence (list)</i>	

Supporting Documents

Any supporting documents attached to this form are to be clearly labelled/listed as an annexure, and numbered on the annexure coversheet provided.

Any further information that comes to hand after lodging the form can be forwarded to the ATO with a coversheet explaining it is additional information for this claim.

What we do not need

We do not need any information regarding the interaction between the individual and the ATO which is already available to the Commissioner, for example:

- Case notes
- Copies of tax returns
- Copies of activity statement
- Copies of running balance accounts and statement of accounts
- Any correspondence between the entity and the ATO.

Section G: Declaration

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFNs to identify you in our records. It is not an offence not to provide the TFNs. However, if you do not provide your TFN, there may be a delay in processing this form.

Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy go to ato.gov.au/privacy

I declare that:

- *I am the representative of the incapacitated entity or am authorised by the representative of the incapacitated entity to complete this form on their behalf*
- *the information given on this form is true and correct to the best of my knowledge.*

Submitting the form by fax or mail

Contact person name

Phone

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"/>

Submitting the form by business portal

You must have a valid AUSkey to submit this form via secure messaging in the Business Portal. Your AUSkey is your electronic signature. By submitting the completed form via the Business Portal, you declare that the information given on the form is true and correct to the best of your knowledge.

Lodging your form

Make a copy of your completed form for your own records before you do one of the following.

Business Portal

Send the documents as an attachment to a secure message under the insolvency subject in the Business Portal.

You must have a valid AUSkey to submit this form via secure messaging in the Business Portal, Your AUSkey is your electronic signature. By submitting the completed form via the Business Portal, you declare that the information given on the form is true and correct to the best of your knowledge.

Fax or mail

Complete and attach the debt insolvency cover sheet available on our website at ato.gov.au/insolvencycontact and send your documents to us by either:

- fax on **1300 726 594**

■ mail to

Australian Taxation Office
PO Box 9003
Penrith NSW 2740