Section A05   
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Overview

This document provides details on electronic lodgment declarations for:

* individual (for form EI, including refund of franking credits application)
* non-individual (forms EP, ET, EC, EF or EX including schedules X and Y if attached)
* self-managed superannuation fund (form MS)
* activity statement (forms GA, GB, GI or GR)
* fringe benefits tax (form EB)
* direct debit authority (form EM)
* family trust election (form XX)
* interposed entity election (form YY)
* excess concessional contributions (form EY)

Tax agents who lodge any of the forms listed above must:

* get the taxpayer, employer, partner, trustee, director, public officer, corporate trustee, or authorised person[[1]](#footnote-1)to sign the taxpayer component before lodging the income tax return (ITR) or form.
* get the taxpayer to sign the EFT declaration if refunds or payments are to be made by electronic funds transfer, and
* sign the tax agent certificate component if applicable.

ELS software must include a print option for the declaration pertaining to these forms and ensure that exactly the same wording is used and that the format is similar to that shown. The software must ensure that users will be able to easily ascertain which declaration needs to be printed (that is the declaration which has been completed).

**Note**: *These declarations are not transmitted to the Tax Office*. *They are printed by a tax agent and retained by the taxpayer. All ELS software must include this print facility.*

The following pages include general ELS software requirements, tax agent instructions and a copy of each declaration. In addition, the field names and corresponding tags for each declaration is provided if software derives data to populate fields on the declaration. There is no requirement to include the taxable income, total rebates and total credits amounts on the ELS declaration.

Instructions

Administrative safeguards have been incorporated into the legislation to protect taxpayers and tax agents. For example, the taxpayer must sign a declaration before the tax agent can transmit their income tax return via ELS.

To assist tax agents in meeting this obligation, your software should not allow a form to be transmitted to the tax office if the tax agent has not indicated that a declaration has been completed when required.

Legislation also requires that the original declaration be maintained by the taxpayer for a period of five years, penalties may apply for failure to do so.

Taxpayers and tax agents need to exercise care in the preparation of returns and to keep certain records for specified periods. The penalties that apply to incorrect statements in paper documents equally apply to statements in electronically transmitted documents.

Where a declaration is split into different parts, there will be instructions as to which parts are compulsory to be completed, and which are optional. These are determined by what is completed in the ITR or form.

***Tax Agent Certificate***

Where reference is made to “**shared facility user**”, in this document, shared facilities means “this arrangement can be used when two or more tax agents share a computer and software package“. The software may be able to store multiple tax agent numbers but only one set of registration details for ELS. In this case, the second and subsequent users are registered as preparers for ELS purposes and will require a transmitter to lodge returns and forms on their behalf.

An agent is registered to use the ELS as one of the two following types:

* **Transmitter** – prepares client tax returns and forms then transmits them using their ELS credentials. A transmitter can also transmit returns and forms on behalf of a tax agent registered as a preparer for ELS purposes.
* **Preparer** – prepares client returns and forms which are then lodged by a transmitter tax agent. A preparer has restricted access to ELS and cannot lodge returns and forms via the ELS.

Where the transmitter is not the preparer, the preparer must complete the tax agent’s certificate (shared facility users only) part. Therefore, for every return or form where the preparer agent is not the transmitter agent, the registered preparer tax agent must complete this section. If the tax agent certificate does not reference “shared facility user” the preparer must complete this section even if they are a transmitter.

## 5.1 Individual (Form I)

Please read this page carefully before completing this declaration.

**When should this declaration be completed?**

Complete this declaration if you would like your tax agent to prepare and lodge your tax return and any applicable schedules via the Tax Office’s electronic lodgment service (ELS).

**About this declaration**

The declaration is divided into four parts:

**PART A** (Compulsory) – Taxpayer’s declaration relating to the ELS component of lodgment of a tax return or request for amendment.

As your tax return or request for amendment is to be lodged via the ELS, you are required to complete Part A of this declaration. This gives your tax agent the authority to lodge via the ELS your tax return or request for amendment.

**PART B** (Optional) – Taxpayer’s consent relating to the electronic funds transfer (EFT) of an anticipated tax refund and any family tax benefit.

If your anticipated tax refund is to be deposited by EFT to a specific account, you must complete Part B of this declaration. You may nominate the financial account of your choice. (Include only the name of the account on this form. BSB and account number details are to be included on the tax return or amendment. If the account is your tax agent’s account include the agent reference number.)

**Note**: Care should be taken when completing EFT details, as the amount refundable, will be paid into the account specified on this declaration and transmitted via the ELS.

**PART C** (Optional) – Family Assistance Office consent

If you consent to the Tax Office using part or all of your tax refund to repay your spouse’s Family Assistance Office debt you must complete Part C of this declaration. The declaration in this form can only be made for the 2007-08 and later tax years (different consent conditions apply for earlier tax years).

**PART D** (Compulsory if a share facility user) – Tax agent’s declaration relating to the taxpayer’s authorisation

If the taxpayer has authorised the lodgment of their tax return via the ELS by completing Part A of this declaration, and you (the tax agent) are registered and lodging with the ELS under the shared facility arrangements, you must complete Part D.

**Legislation requires that the original declaration be maintained by the taxpayer for a period of five years, penalties may apply for failure to do so.**

***Tags Applicable to the Electronic Lodgment Declaration***

|  |  |
| --- | --- |
| **Field Name** | **Tag(s)** |
| Tax File Number | ^AAD |
| Year of return | ^ABB |
| Name  Title  First Name  Other Given Names  Family Name  Suffix | ^ABE  ^ABG  ^BBB  ^ABF  ^BAW |
| Account Name | ^ANH |
| Client’s Reference | ^AWB |
| Agent Contact Name | ^ACR |
| Agent’s Phone No.  Area code  Phone number | ^BLI  ^BLJ |
| Agent’s Reference No. | ^AAE (from TXID) |
| Spouse’s name  First name  Other given names  Surname | ^ABN  ^BBL  ^ABM |
| Spouse’s date of birth | ^BNG |
| Spouse’s sex | ^GFF |
| Spouse’s CRN | ^GFB |

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| --- | --- | --- | --- |
| **PART A Electronic Lodgment Declaration (Form I)**  **This declaration is to be completed where a taxpayer elects to use the Electronic Lodgment Service. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.**  **Privacy**  The ATO is authorised by the *Taxation Administration Act 1953* to request your tax file number (TFN). We will use your TFN to identify you in our records. It is not an offence not to provide your TFN. However, you cannot lodge your income tax form electronically if you do not quote your TFN.  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  **Electronic funds transfer – direct debit**  Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account. | | | |
| Tax file number | Name | | Year |
| **Declaration**  **I declare that:**   * the information provided to my registered tax agent for the preparation of this tax return, including any applicable schedules is true and correct, and * the agent is authorised to lodge this tax return.   **Important: The tax law imposes heavy penalties for giving false or misleading information.** | | | |
| Signature | | Date | |

|  |  |
| --- | --- |
| **PART B**  **ELECTRONIC FUNDS TRANSFER CONSENT**  **This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through the electronic lodgment service (ELS).**  The declaration must be signed by the taxpayer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.  **Important**: Care should be taken when completing EFT details as the payment of any refund, including any family tax benefit, will be made to the account specified. | |
| Agent's reference number | |
| Account name | |
| I authorise the refund to be deposited directly to the specified account as above. | |
| Signature | Date |

|  |  |  |  |
| --- | --- | --- | --- |
| **PART C**  **Family Assistance Office consent**  **This declaration is to be completed where:**   * you were the spouse of an Family Tax Benefit (FTB) claimant, or the spouse of a child care benefit claimant on 30 June of the year of this return – AND * your spouse has given you authority to quote their customer reference number (CRN) on your tax return – if your spouse does not know their CRN they can contact the Family Assistance Office (FAO) – AND * your spouse has a debt due to the FAO or expects to have a FAO debt for the year of this return – AND * you expect to receive a tax refund for the year of this return – AND * you consent to use part or all of your tax refund to repay your spouse’s FAO debt.   **Declaration of consent:**  I consent to the Tax Office using part or all of my tax refund to repay any FAO debt of my spouse, whose details I have provided. I have obtained my spouse’s permission to quote their CRN. | | | |
| Tax file number | Name | | Year |
| Spouse’s name | | Spouse’s date of birth | |
| Spouse’s CRN | | Spouse’s sex | |
| Signature | | Date | |

|  |  |  |
| --- | --- | --- |
| **PART D**  **Tax agent's certificate (shared facility users only)**  **I declare that:**   * I have prepared this tax return and/or family tax benefit tax claim in accordance with the information supplied by the taxpayer * I have received a declaration made by the taxpayer that the information provided to me for the preparation of this document is true and correct, and * I am authorised by the taxpayer to lodge this tax return and any applicable schedules that are attached. | | |
| Agent's signature | Date | Client reference |
| Contact name |  | Agent's reference number |
| Agent's phone number |  |  |

## 5.2 Individual RFC Application form (Form I with electronic indicator)

Please read this page carefully before completing this declaration.

**When should this declaration be completed?**

Complete this declaration if you would like your tax agent to prepare and lodge your application for the refund of franking credits (via a tax return) and any applicable schedules via the Tax Office’s electronic lodgment service (ELS).

**About this declaration**

The declaration is divided into three parts:

**PART A** (Compulsory) – Taxpayer’s declaration relating to the ELS component of lodgment of a tax return or request for amendment.

As your tax return or request for amendment is to be lodged via the ELS, you are required to complete Part A of this declaration. This gives your tax agent the authority to lodge via the ELS your claim application or request for amendment.

**PART B** (Optional) – Taxpayer’s consent relating to the electronic funds transfer (EFT) of an anticipated refund.

If your anticipated tax refund is to be deposited by EFT to a specific account, you must complete Part B of this declaration. You may nominate the financial account of your choice. (Include only the name of the account on this form. BSB and account number details are to be included on the tax return or amendment. If the account is your tax agent’s account include the agent reference number.)

Note: Care should be taken when completing EFT details, as the amount refundable, will be paid into the account specified on this declaration and transmitted via the ELS.

**PART C** (Compulsory if a share facility user) – Tax agent’s declaration relating to the taxpayer’s authorisation

If the taxpayer has authorised the lodgment of their tax return via the ELS by completing Part A of this declaration, and you (the tax agent) are registered and lodging with the ELS under the shared facility arrangements, you must complete Part C.

**Legislation requires that the original declaration be maintained by the taxpayer for a period of five years, penalties may apply for failure to do so.**

***Tags Applicable to the Electronic Lodgment Declaration***

|  |  |
| --- | --- |
| **Field Name** | **Tag(s)** |
| Tax File Number | ^AAD |
| Year of return | ^ABB |
| Name  Title  First Name  Other Given Names  Family Name  Suffix | ^ABE  ^ABG  ^BBB  ^ABF  ^BAW |
| Account Name | ^ANH |
| Client’s Reference | ^AWB |
| Agent Contact Name | ^ACR |
| Agent’s Phone No.  Area code  Phone number | ^BLI  ^BLJ |
| Agent’s Reference No. | ^AAE (from TXID) |
| Account Name | ^ANH |

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| --- | --- | --- |
| **PART A Electronic Lodgment Declaration (Form I for RFC)**  **This declaration is to be completed where a taxpayer elects to use the Electronic Lodgment Service. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made; penalties may apply for failure to do so.**  **Privacy**  The ATO is authorised by the *Taxation Administration Act 1953* to request your tax file number (TFN). We will use your TFN to identify you in our records. It is not an offence not to provide your TFN. However , you cannot lodge your income tax form electronically if you do not quote your TFN.  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  **Electronic funds transfer – direct debit**  Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account. | | |
| Tax file number | Name | Year |
| **Declaration for the application of refund of franking credits**  **I declare that:**   * the information provided to my registered tax agent for the preparation of this application, including any applicable schedules is true and correct, * I do not need to lodge a tax return and have no tax payable for the 2012-13 income year, * I have shown the total of my dividend income and franking credits received during the 2012-13 income year, * I have the necessary reports to support my application for refund of franking credits, and * the agent is authorised to lodge this tax return as the application for the refund of franking credits.   **Important:** The tax law imposes heavy penalties for giving false or misleading information. | | |
| Signature | | |
| Date | | |

|  |  |
| --- | --- |
| **PART B**  **ELECTRONIC FUNDS TRANSFER CONSENT**  **This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through the electronic lodgment service (ELS).**  The declaration must be signed by the taxpayer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.  **Important**: Care should be taken when completing EFT details as the payment of any refund will be made to the account specified. | |
| Agent's reference number | |
| Account name | |
| I authorise the refund to be deposited directly to the specified account as above. | |
| Signature | Date |

|  |  |  |
| --- | --- | --- |
| **PART C**  **Tax agent's certificate (shared facility users only)**  **I declare that:**   * I have prepared this application in accordance with the information supplied by the taxpayer * I have received a declaration made by the taxpayer that the information provided to me for the preparation of this document is true and correct, and * I am authorised by the taxpayer to lodge this application and any applicable schedules that are attached. | | |
| Agent's signature | Date | Client reference |
| Contact name |  | Agent's reference number |
| Agent's phone number |  |  |

## 5.3 Fringe Benefits Tax

Please read this page carefully before completing this declaration.

**When should this declaration be completed?**

Complete this declaration if you would like your tax agent to prepare and lodge your annual Fringe Benefits tax return and any applicable schedules via the Tax Office’s electronic lodgment service (ELS).

**About this declaration**

The declaration is divided into three parts:

**PART A** (Compulsory) – Taxpayer’s declaration relating to the ELS component of lodgment of a tax return or request for amendment.

As your tax return or request for amendment is to be lodged via the ELS, you are required to complete Part A of this declaration. This gives your tax agent the authority to lodge via the ELS your claim application or request for amendment.

**PART B** (Optional) – Taxpayer’s consent relating to the electronic funds transfer (EFT) of an anticipated refund.

If your anticipated tax refund is to be deposited by EFT to a specific account, you must complete Part B of this declaration. You may nominate the financial account of your choice. (Include only the name of the account on this form. BSB and account number details are to be included on the tax return or amendment. If the account is your tax agent’s account include the agent reference number.)

Note: Care should be taken when completing EFT details, as the amount refundable, will be paid into the account specified on this declaration and transmitted via the ELS.

**PART C** (Compulsory) – Tax agent’s declaration relating to the taxpayer’s authorisation

If the taxpayer has authorised the lodgment of their tax return via the ELS by completing Part A of this declaration, and you (the tax agent) are registered and lodging with the ELS you must complete Part C.

**Legislation requires that the original declaration be maintained by the taxpayer for a period of five years, penalties may apply for failure to do so.**

***Tags Applicable to the Electronic Lodgment Declaration***

|  |  |
| --- | --- |
| **Field Name** | **Tag** |
| Employers Title | ^BGH |
| Employers Family Name | ^BGI |
| Employers Suffix | ^BGJ |
| Employers First Name | ^BGK |
| Employers Other given name | ^BGL |
| Name | ^AAU |
| Tax File Number | ^AAD |
| Year of return | ^ABB |
| Account Name | ^ANH |

|  |  |  |
| --- | --- | --- |
| **PART A Electronic Lodgment Declaration (Form FBT)**  **This declaration is to be completed where an employer elects to use the Electronic Lodgment Service. It is the responsibility of the employer to retain this declaration for a period of five years after the declaration is made; penalties may apply for failure to do so.**  **Privacy**  The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However, you cannot lodge your income tax form electronically if you do not quote your TFN.  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  **Electronic funds transfer – direct debit**  Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account. | | |
| Tax file number | Year | Name of Employer  (proprietor, partner, public officer, trustee or for Government bodies, the delegated officer) |
| **Declaration**  **I declare that:**   * the information provided to my registered tax agent for the preparation of this tax return, including any applicable schedules is true and correct, and * the agent is authorised to lodge this tax return.   **Important:** The tax law imposes heavy penalties for giving false or misleading information. | | |
| Signature of Employer | | Date |

|  |  |
| --- | --- |
| **PART B**  **ELECTRONIC FUNDS TRANSFER CONSENT**  **This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through the electronic lodgment service (ELS).**  The declaration must be signed by the taxpayer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.  **Important**: Care should be taken when completing EFT details as the payment of any refund will be made to the account specified. | |
| Agent's reference number | |
| Account name | |
| I authorise the refund to be deposited directly to the specified account as above. | |
| Signature | Date |

|  |  |  |
| --- | --- | --- |
| **PART C**  **Tax agent's certificate**  **I declare that:**   * I have prepared this fringe benefits tax return in accordance with the information supplied by the entity; * I have received a declaration made by the entity that the information provided to me for the preparation of this return is true and correct; and * I am authorised by the entity to give the information in this return to the Commissioner.   If the tax agent is a partnership or a company, this declaration must be signed by a person authorised by that partnership or company to sign on its behalf.  That person’s name is: | | |
| Agent's signature | Date | Client reference |
| Contact name |  | Agent's reference number |
| Agent's phone number |  |  |

## 5.4 Partnerships, Trusts, Superannuation Funds, Self-Managed Super Funds and Notification of a Formation of a Consolidated Group (P, T, F, SMSF and EX)

Please read this page carefully before completing this declaration.

**When should this declaration be completed?**

Complete this declaration if you would like your tax agent to prepare and lodge your tax return and any applicable schedule or notification of a consolidated group via the Tax Office’s electronic lodgment service (ELS).

**About this declaration**

The declaration is divided into four parts:

**PART A** (Compulsory) – Taxpayer’s declaration relating to the ELS component of lodgment of a tax return

As your tax return or request for amendment is to be lodged via the ELS, you are required to complete Part A of this declaration. This gives your tax agent the authority to lodge via the ELS your tax return or request for amendment.

**PART B** (Optional) – Taxpayer’s consent relating to the electronic funds transfer (EFT) of an anticipated income tax refund.

Note: Part B not applicable to Forms P and EX.

If you are expecting a tax refund, it is to be deposited by EFT to a bank account. You must provide the name of the account at Part B of this declaration (BSB and account number details are to be included on the tax return).  If the account is your tax agent’s account include the agent reference number at Part B of this declaration.

Note: Care should be taken when completing EFT details, as the amount refundable will be paid into the account named on this declaration and transmitted via the ELS.

**Part C** (Optional) - Taxpayers declaration relating to schedules that are also being transmitted with the return form.

If either an Interposed Entity Election/Revocation or Family Trust Election/Revocation schedules are being transmitted with a return form, the taxpayer must sign the declaration in relation to the schedule. Other schedules transmitted with a return do not require a declaration to be made.

**PART D** (Compulsory if a share facility user) – Tax agent’s declaration relating to the taxpayer’s authorisation

If the taxpayer has authorised the lodgment of their tax return via the ELS by completing Part A of this declaration, and you (the tax agent) are registered and lodging with the ELS under the shared facility arrangements, you must complete Part D.

**Legislation requires that the original declaration be maintained by the taxpayer for a period of five years, penalties may apply for failure to do so.**

***Tags Applicable to the Electronic Lodgment Declaration***

|  |  |
| --- | --- |
| **Field Name** | **Tag(s)** |
| Tax File Number | ^AAD |
| Year of Return | ^ABB |
| Name of Partnership, Trust, Fund or Entity | ^AAU |
| Client’s Reference | ^AWB |
| Agent Contact Name | ^ACR |
| Agent’s Phone No.  Area code  Phone number | ^BLI  ^BLJ |
| Agent’s Reference No. | ^AAE (from TXID) |
| Account Name | ^ANH\* |

\* Not applicable to Forms P and EX

|  |  |  |  |
| --- | --- | --- | --- |
| **PART A**  **Electronic lodgment declaration (Form P, T, F, SMSF or EX)**  **This declaration is to be completed where the tax return is to be lodged via the Tax Office’s electronic lodgment service (ELS). It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.**  **Privacy**  The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.  Taxation law authorises the ATO to collect information and disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For information about privacy go toato.gov.au/privacy  **The Australian Business Register**  The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this tax return to maintain the integrity of the register.  Please refer to the privacy statement on the Australian Business Register (ABR) website (www.abr.gov.au) for further information – it outlines our commitment to safeguarding your details.  **Electronic funds transfer – direct debit**  Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account. | | | |
| Tax file number | Name of partnership, trust, fund or entity | | Year |
| I authorise my tax agent to electronically transmit this tax return via the electronic lodgment service.  **Important**  Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.  **Declaration:** I declare that:   * the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct, and * the agent is authorised to lodge this tax return. | | | |
| Signature of partner, trustee or director | | Date | |

|  |  |
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| **PART B**  **ELECTRONIC FUNDS TRANSFER CONSENT**  **This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through the electronic lodgment service (ELS).**  This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.  **Important:** Care should be taken when completing EFT details as the payment of any refund will be made to the account specified. | |
| Agent's reference number | |
| Account name | |
| I authorise the refund to be deposited directly to the specified account. | |
| Signature | Date |

|  |  |
| --- | --- |
| **PART C(a) Interposed entity election and revocation**  **I/We** declare that   * all the information required has been provided in this form and any attachments to this form, * and that the information provided is true and correct in every detail, * and that the trustee(s)/company/partners is/are making or revoking an interposed entity election, the details of which are set out above, for the purposes of section 272-85 of Schedule 2F to ITAA 1936 and that * the trustee(s)/company/partners is/are able to make or revoke the election in accordance with that section. | |
| Signature of partner, trustee or public officer | Date |

|  |  |
| --- | --- |
| **PART C(b) Family trust election, revocation or variation**  **I/We** declare that   * all the information required has been provided in this form and any attachments to this form, * and that the information provided is true and correct in every detail, * and that the trustee(s)/company/partners is/are making, varying or revoking a family trust election, the details of which are set out above, for the purposes of section 272-80 of Schedule 2F to ITAA 1936 and that * the trustee(s) or, if the trustee is a company, the public officer of the corporate trustee is/are able to make, vary or revoke the election in accordance with that section. | |
| Signature of trustee or if the trustee is a company, the public officer of the corporate trustee | Date |

|  |  |  |
| --- | --- | --- |
| **PART D**  **Tax agent's certificate (shared facilities only)**  **I declare that:**   * I have prepared this tax return in accordance with the information supplied by the partner, trustee, director or public officer * I have received a declaration made by the entity that the information provided to me for the preparation of this tax return is true and correct, and * I am authorised by the partner, trustee, director or public officer to lodge this tax return, including any applicable schedules. | | |
| Agent's signature | Date | Client reference |
| Contact name |  | Agent's reference number |
| Agent's phone number |  |  |

## 5.5 Company (C)

Please read this page carefully before completing this declaration.

**When should this declaration be completed?**

Complete this declaration if you would like your tax agent to prepare and lodge your tax return and any applicable schedule or notification of a consolidated group via the Tax Office’s electronic lodgment service (ELS).

**About this declaration**

The declaration is divided into four parts:

**PART A** (Compulsory) – Taxpayer’s declaration relating to the ELS component of lodgment of a tax return

As your tax return or request for amendment is to be lodged via the ELS, you are required to complete Part A of this declaration. This gives your tax agent the authority to lodge via the ELS your tax return or request for amendment.

**PART B** (Optional) – Taxpayer’s consent relating to the electronic funds transfer (EFT) of an anticipated income tax refund.

If your anticipated tax refund is to be deposited by EFT to a specific account, you must complete Part B of this declaration. You may nominate the financial account of your choice. (Include only the name of the account on this form. BSB and account number details are to be included on the tax return. If the account is your tax agent’s account include the agent reference number.)

Note: Care should be taken when completing EFT details, as the amount refundable will be paid into the account named on this declaration and transmitted via the ELS.

**Part C** (Optional) - Taxpayers declaration relating to schedules that are also being transmitted with the return form.

If Interposed Entity Election schedule is being transmitted with a return form, the taxpayer must sign the declaration in relation to the schedule. Other schedules transmitted with a return do not require a declaration to be made.

**PART D** (Compulsory if a share facility user) – Tax agent’s declaration relating to the taxpayer’s authorisation

If the taxpayer has authorised the lodgment of their tax return via the ELS by completing Part A of this declaration, and you (the tax agent) are registered and lodging with the ELS under the shared facility arrangements, you must complete Part D.

**Legislation requires that the original declaration be maintained by the taxpayer for a period of five years, penalties may apply for failure to do so.**

***Tags Applicable to the Electronic Lodgment Declaration***

|  |  |
| --- | --- |
| **Field Name** | **Tag(s)** |
| Tax File Number | ^AAD |
| Year of Return | ^ABB |
| Name of Company | ^AAU |
| Client’s Reference | ^AWB |
| Agent Contact Name | ^ACR |
| Agent’s Phone No.  Area code  Phone number | ^BLI  ^BLJ |
| Agent’s Reference No. | ^AAE (from TXID) |
| Account Name | ^ANH |

|  |  |  |  |
| --- | --- | --- | --- |
| **PART A**  **Electronic lodgment declaration (Form C)**  **This declaration is to be completed where the tax return is to be lodged via the Tax Office’s electronic lodgment service (ELS). It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.**  **Privacy**  Taxation law authorises the ATO to collect information including personal information about the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy  **Electronic funds transfer – direct debit**  Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account. | | | |
| Tax file number | Name of company | | Year |
| I authorise my tax agent to electronically transmit this tax return via the electronic lodgment service.  **Important**  Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.  **Declaration:** I declare that:   * the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct, and * the agent is authorised to lodge this tax return. | | | |
| Signature of public officer | | Date | |

|  |  |
| --- | --- |
| **PART B**  **ELECTRONIC FUNDS TRANSFER CONSENT**  **This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through the electronic lodgment service ELS.**  This declaration must be signed by public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.  **Important:** Care should be taken when completing EFT details as the payment of any refund will be made to the account specified. | |
| Agent's reference number | |
| Account name | |
| I authorise the refund to be deposited directly to the specified account. | |
| Signature | Date |

|  |  |
| --- | --- |
| **PART C Interposed entity election and revocation**  **I/We** declare that   * all the information required has been provided on this form and any attachments to this form, * and that the information provided is true and correct in every detail, * and that the company is making or revoking an interposed entity election, the details of which are set out above, for the purposes of section 272-85 of Schedule 2F to ITAA 1936 and that * the company is able to make or revoke the election in accordance with that section. | |
| Signature of public officer | Date |

|  |  |  |
| --- | --- | --- |
| **PART D**  **Tax agent's certificate (shared facilities only)**  **I declare that:**   * I have prepared this tax return in accordance with the information supplied by the public officer * I have received a declaration made by the entity that the information provided to me for the preparation of this tax return is true and correct, and * I am authorised by the public officer to lodge this tax return, including any applicable schedules. | | |
| Agent's signature | Date | Client reference |
| Contact name |  | Agent's reference number |
| Agent's phone number |  |  |

## 5.6 Direct Debit Authorisation (EM)

Please read this page carefully before completing this declaration.

**When should this declaration be completed?**

Complete this declaration if you would like your tax agent to prepare and lodge a direct debit authorisation via the Tax Office’s Electronic Lodgment Service (ELS).

**About this declaration**

The declaration is divided into two parts:

**PART A** (Compulsory) – Taxpayer’s declaration relating to the ELS component of lodgment of a direct debit authority.

As your direct debit authority is to be lodged via the ELS, you are required to complete Part A of this declaration. This gives your tax agent the authority to lodge via the ELS your direct debit authority.

**PART B** (Compulsory if a share facility user) – Tax agent’s declaration relating to the taxpayer’s authorisation

If the taxpayer has authorised the lodgment of their tax return via the ELS by completing Part A of this declaration, and you (the tax agent) are registered and lodging with the ELS under the shared facility arrangements, you must complete Part B.

**Legislation requires that the original declaration be maintained by the taxpayer for a period of five years, penalties may apply for failure to do so.**

***Tags Applicable to the Electronic Lodgment Declaration***

|  |  |
| --- | --- |
| **Field Name** | **Tag(s)** |
| Client ID | ^AII  ^AIJ |
| Year of return | ^ABB |
| Client name | ^ABE  ^ABF |
| Agent Contact Name | ^ACR |
| Agent’s Phone No.  Area code  Phone number | ^BLI  ^BLJ |
| Agent’s Reference No. | ^AAE (from TXID) |
| Client reference | ^AWB |

|  |  |  |  |
| --- | --- | --- | --- |
| **PART A**  **Electronic Lodgment Declaration (Form EM)**  **This declaration is to be completed where a direct debit authorisation is to be lodged via the Tax Office’s Electronic Lodgment Service (ELS). It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.**  **Privacy**  *Your tax file number*  It is not an offence not to quote your (or if applicable, the partner's or beneficiary's) tax file number (TFN). However, you cannot lodge your income tax return electronically if you do not quote your TFN. The Tax Office is authorised by the *Income Tax Assessment Act 1936* and the *Income Tax Assessment Act 1997* to ask for information in this tax return. | | | |
| Client ID | Client name | | Year |
| I authorise my tax agent to electronically transmit this direct debit authorisation via the Electronic Lodgment Service.  **Important**  Before making this declaration please check to ensure that all the required information provided in this direct debit authorisation is true and correct in every detail. If you are in doubt about any aspect of the direct debit authorisation, place all the facts before the Australian Taxation Office. The income tax law provides heavy penalties for false or misleading statements in tax returns.  **Declaration:** I declare that:   * All the required information has been provided to the agent; and * the agent is authorised to give the direct debit authorisation to the Commissioner of Taxation. | | | |
| Signature of client | | Date | |

|  |  |  |
| --- | --- | --- |
| **PART B**  **Tax Agent's Certificate (shared facility users only)**  **I declare that:**   * I have prepared this direct debit authorisation in accordance with the information supplied by the entity; * I have received a declaration made by the entity that the information provided to me for the preparation of this direct debit authorisation is true and correct; and * I am authorised by the entity to give the information in this direct debit authorisation to the Commissioner. | | |
| Agent's signature | Date |  |
| Contact Name |  | Agent's Reference Number |
| Agent's Phone Number |  |  |

## 5.7 Family Trust Elections (Form XX)

Please read this page carefully before completing this declaration.

**When should this declaration be completed?**

Complete this declaration if you would like your tax agent to prepare and lodge a family trust election via the Tax Office’s Electronic Lodgment Service (ELS).

**About this declaration**

The declaration is divided into two parts:

**PART A** (Compulsory) – Taxpayer’s declaration relating to the ELS component of lodgment of a family trust election.

As your family trust election is to be lodged via the ELS, you are required to complete Part A of this declaration. This gives your tax agent the authority to lodge via the ELS your election.

**PART B** (Compulsory if a share facility user) – Tax agent’s declaration relating to the taxpayer’s authorisation

If the taxpayer has authorised the lodgment of their tax return via the ELS by completing Part A of this declaration, and you (the tax agent) are registered and lodging with the ELS under the shared facility arrangements, you must complete Part B.

**Legislation requires that the original declaration be maintained by the taxpayer for a period of five years, penalties may apply for failure to do so.**

***Tags Applicable to the Electronic Lodgment Declaration***

|  |  |
| --- | --- |
| **Field Name** | **Tag(s)** |
| Tax File Number | ^AAD |
| Year of return | ^ABB |
| Name of the Entity | ^AAU |
| Agent Contact Name | ^ACR |
| Agent’s Phone No.  Area code  Phone number | ^BLI  ^BLJ |
| Agent’s Reference No. | ^AAE (from TXID) |
| Title of trustee (if individual) | ^FGR |
| Surname or family name (if individual) | ^FGS |
| Suffix | ^FGT |
| Given names (if individual) | ^FGU |
| Other given name | ^FGV |
| Name line 1 (if trustee is a company) | ^FHL |
| Name line 2 (if trustee is a company) | ^FHM |
| Date declaration made | ^FGW |

|  |  |  |  |
| --- | --- | --- | --- |
| **PART A**  **Electronic Lodgment Declaration (Form XX)**  **This declaration is to be completed where the family trust election is to be lodged via the Tax Office’s Electronic Lodgment Service (ELS). It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.**  **Privacy**  The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of your tax file number (TFN). The ATO will use your TFN to identify you in our records. It is not an offence not to provide your TFN. However, you cannot lodge your income tax return electronically if you do not quote your TFN.  Taxation law authorises the ATO to collect information including personal information about the person authorised to sign the declaration. For more information about your privacy go to ato.gov.au/privacy | | | |
| Tax File Number | Name of Entity | | Year |
| I authorise my tax agent to electronically transmit this family trust election via the Electronic Lodgment Service.  **Important**  Before making this declaration please check to ensure that all the required information provided in this family trust election is true and correct in every detail. If you are in doubt about any aspect of the family trust election, place all the facts before the Australian Taxation Office. The income tax law provides heavy penalties for false or misleading statements in tax returns.  **Declaration:** I declare that:   * All the required information has been provided to the agent; and * the information provided to the agent for the preparation of the family trust election is true and correct; and * that the trustee(s) is/are making a family trust election, the details of which are set out in this document, for the purposes of section 272-80 of Schedule 2F to ITAA 1936 and that the trustee(s) is/are able to make the election in accordance with that section, and * the agent is authorised to give the family trust election to the Commissioner of Taxation. | | | |
| Signature of Trustee or , if the trustee is a company, the public officer of the corporate trustee | | Date | |

|  |  |  |
| --- | --- | --- |
| **PART B**  **Tax Agent's Certificate (shared facility users only)**  **I declare that;**   * I have prepared this family trust election in accordance with the information supplied by the entity; * I have received a declaration made by the entity that the information provided to me for the preparation of this family trust election is true and correct; and * I am authorised by the entity to give the information in this family trust election to the Commissioner. | | |
| Agent's signature | Date |  |
| Contact Name |  | Agent's Reference Number |
| Agent's Phone Number |  |  |

## 5.8 Interposed Entity Elections (Form YY)

Please read this page carefully before completing this declaration.

**When should this declaration be completed?**

Complete this declaration if you would like your tax agent to prepare and lodge an interposed entity election via the Tax Office’s Electronic Lodgment Service (ELS).

**About this declaration**

The declaration is divided into two parts:

**PART A** (Compulsory) – Taxpayer’s declaration relating to the ELS component of lodgment of an interposed entity election.

As your interposed entity election is to be lodged via the ELS, you are required to complete Part A of this declaration. This gives your tax agent the authority to lodge via the ELS your election.

**PART B** (Compulsory if a share facility user) – Tax agent’s declaration relating to the taxpayer’s authorisation

If the taxpayer has authorised the lodgment of their tax return via the ELS by completing Part A of this declaration, and you (the tax agent) are registered and lodging with the ELS under the shared facility arrangements, you must complete Part B.

**Legislation requires that the original declaration be maintained by the taxpayer for a period of five years, penalties may apply for failure to do so.**

***Tags Applicable to the Electronic Lodgment Declaration***

|  |  |
| --- | --- |
| **Field Name** | **Tag(s)** |
| Tax File Number | ^AAD |
| Year of return | ^ABB |
| Name of the Entity | ^AAU |
| Agent Contact Name | ^ACR |
| Agent’s Phone No.  Area code  Phone number | ^BLI  ^BLJ |
| Agent’s Reference No. | ^AAE (from TXID) |
| Title of trustee or partner (if individual) | ^FGX |
| Surname or family name (if individual) | ^FGY |
| Suffix | ^FGZ |
| Given names (if individual) | ^FHA |
| Other given name | ^FHB |
| Name line 1 (if trustee or partner is a company) | ^FHN |
| Name line 2 (if trustee or partner is a company) | ^FHO |
| Date declaration made | ^FHC |

|  |  |  |  |
| --- | --- | --- | --- |
| **PART A**  **Electronic Lodgment Declaration (Form YY)**  **This declaration is to be completed where the Interposed entity election is to be lodged via the Tax Office’s Electronic Lodgment Service (ELS). It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.**  **Privacy**  The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However, you cannot lodge your income tax return electronically if you do not quote your TFN.  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 | | | |
| Tax File Number | Name of Entity | | Year |
| I authorise my tax agent to electronically transmit this interposed entity election via the Electronic Lodgment Service.  **Important**  Before making this declaration please check to ensure that all the information provided in this interposed entity election is true and correct in every detail. If you are in doubt about any aspect of the tax election, place all the facts before the Australian Taxation Office. The income tax law provides heavy penalties for false or misleading statements in tax returns.  **Declaration:** I declare that:   * All the required information has been provided to the agent; and * the information provided to the agent for the preparation of the interposed entity election is true and correct;   and   * that the trustee(s)/ company/ partners is/are making an interposed entity election, the details of which are set out in this document, for the purposes of section 272-85 of Schedule 2F to ITAA 1936 and that the trustee(s)/ company/ partners is/are able to make the election in accordance with that section, and * the agent is authorised to give the interposed entity election to the Commissioner of Taxation. | | | |
| Signature of Partner, Trustee or Public Officer | | Date | |

|  |  |  |
| --- | --- | --- |
| **PART B**  **Tax Agent's Certificate (shared facility users only)**  **I declare that:**   * I have prepared this interposed entity election in accordance with the information supplied by the entity; * I have received a declaration made by the entity that the information provided to me for the preparation of this interposed entity election is true and correct; and * I am authorised by the entity to give the information in this interposed entity election to the Commissioner. | | |
| Agent's signature | Date |  |
| Contact Name |  | Agent's Reference Number |
| Agent's Phone Number |  |  |

## 5.9 Activity Statement (Form GA, GB, GI and GR)

Please read this page carefully before completing this declaration.

**When should this declaration be completed?**

Complete this declaration if you would like your tax agent to prepare and lodge an activity statement via the Tax Office’s Electronic Lodgment Service (ELS).

**About this declaration**

The declaration is divided into two parts:

**PART A** (Compulsory) – Taxpayer’s declaration relating to the ELS component of lodgment of an activity statement.

As your activity statement is to be lodged via the ELS, you are required to complete Part A of this declaration. This gives your tax agent the authority to lodge via the ELS your statement.

**PART B** (Compulsory) – Tax agent’s declaration relating to the taxpayer’s authorisation

If the taxpayer has authorised the lodgment of their tax return via the ELS by completing Part A of this declaration, and you (the tax agent) are registered and lodging with the ELS, you must complete Part B.

**Legislation requires that the original declaration be maintained by the taxpayer for a period of five years, penalties may apply for failure to do so.**

***Tags Applicable to the Electronic Lodgment Declaration***

|  |  |
| --- | --- |
| **Field Name** | **Tag(s)** |
| Australian Business Number | ^EBN |
| CAC | ^ECY |
| Tax File Number | ^AAD |
| DIN of the activity statement | ^EAA |
| EFT Code | ^EFK |
| Agent Contact Name | ^ACR |
| Agent’s Phone No.  Area code  Phone number | ^BLI  ^BLJ |
| Agent’s Reference No. | ^AAE (from TXID) |
| Client reference | ^AWB |

|  |  |
| --- | --- |
| **PART A**  **Electronic Lodgment Declaration (Activity Statement)**  **This declaration is to be used if an entity chooses to use a third party for returning an Activity Statement to the Tax Office.**  **It is the responsibility of the entity to retain this declaration for a period of five years after the declaration is made.**  **Privacy**  Taxation laws authorise the ATO to collect information including personal information about individuals who may complete this form.  For information about privacy and personal information go to ato.gov.au/privacy. | |
| ABN and CAC; or |  |
| TFN |  |
| DIN of the activity statement |  |
| Bpay Biller Code – 75556 | EFT Code |
| Contact your bank, credit union or building society to make a payment from your cheque or savings account. Your EFT Code is the Customer Reference number. | |
| **Entity’s Declaration**   * I declare that the information provided to ^ACR for the preparation of the activity statement is true and correct, and that I am authorised to make this declaration. * I authorise ^ACR to give my activity statement to the Commissioner of Taxation.   **Important**: The tax law imposes heavy penalties for giving false or misleading information. | |
| Entity's signature | Date |

|  |  |  |
| --- | --- | --- |
| **PART B**  **Tax Agent's Declaration**  **I declare that:**   * I have prepared this activity statement in accordance with the information supplied by the entity; * I have received a declaration made by the entity that the information provided to me for the preparation of this activity statement is true and correct; and * I am authorised by the entity to give the information in this activity statement to the Commissioner. | | |
| Agent's signature | Date | Client Reference |
| Contact Name |  | Agent's Reference Number |
| Agent's Phone Number |  |  |

## 5.10 Product Stewardship (Oil) scheme (Form DJ)

The DJ form is no longer accepted by ELS Takeon and will be decommissioned from 01 July 2015.

## 5.11 Excess concessional contributions (Form EY)

Please read this page carefully before completing this declaration.

**When should this declaration be completed?**

Complete this declaration if you would like your tax agent to prepare and lodge your Election form to accept the Commissioner’s offer to refund an amount of excess concessional contributions and include those excess concessional contributions in assessable income via the Tax Office’s electronic lodgment service (ELS).

**About this declaration**

The declaration is divided into two parts:

**PART A** (Compulsory) – Taxpayer’s declaration relating to the ELS component of lodgment of an Election form.

As your Election form is to be lodged via the ELS, you are required to complete Part A of this declaration. This gives your tax agent the authority to lodge via the ELS your Election form.

**PART B** (Compulsory if a share facility user) – Tax agent’s declaration relating to the taxpayer’s authorisation

If the taxpayer has authorised the lodgment of their Election form via the ELS by completing Part A of this declaration, and you (the tax agent) are registered and lodging with the ELS under the shared facility arrangements, you must complete Part B.

**Legislation requires that the original declaration be maintained by the taxpayer for a period of five years, penalties may apply for failure to do so.**

***Tags Applicable to the Electronic Lodgment Declaration***

|  |  |
| --- | --- |
| **Field Name** | **Tag(s)** |
| Tax File Number | ^AAD |
| Name  Title  First Name  Other Given Names  Family Name  Suffix | ^ABE  ^ABG  ^BBB  ^ABF  ^BAW |
| Agent Contact Name | ^ACR |
| Agent’s Phone No.  Area code  Phone number  Date | ^BLI  ^BLJ  ^FGO |
| Agent’s Reference No. | ^AAE (from TXID) |

|  |  |  |  |
| --- | --- | --- | --- |
| **PART A Electronic Lodgment Declaration (Form EY)**  **This declaration is to be completed where a taxpayer elects to use the Electronic Lodgment Service. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.**  **Privacy**  We are authorised under the Income Tax Assessment Act 1997 to ask for this information. We need this information to help us administer the tax and superannuation laws. Where authorised by law to do so, we may give this information to other government agencies. These agencies could include Centrelink, the Child Support Agency, law enforcement agencies and the Australian Bureau of Statistics.  **Your tax file number**  You do not have to quote your TFN. However, you cannot lodge your Election form electronically if you do not quote your TFN. | | | |
| Tax file number | Name | |  |
| **Declaration**  **I declare that:**   * the information provided to my registered tax agent for the preparation of this Election form is true and correct, and * the agent is authorised to lodge this Election form.   **Important**: The tax law imposes heavy penalties for giving false or misleading information. | | | |
| Signature | | Date | |

|  |  |  |
| --- | --- | --- |
| **PART B**  **Tax agent's certificate (shared facility users only)**  **Declaration**  **I declare that:**   * I have prepared this Election form in accordance with the information supplied by the taxpayer * I have received a declaration made by the taxpayer that the information provided to me for the preparation of this Election form is true and correct, and * I am authorised by the taxpayer to lodge this Election form. | | |
| Agent's signature | Date | Agent's reference number |
| Contact name |  |  |
| Agent's phone number |  |  |

1. For the remainder of this document this list of signatories will be referred to as the taxpayer. Each declaration will set out who is authorised to sign on behalf of entities. [↑](#footnote-ref-1)