

Application for a Payment Arrangement – Individuals

Note:

- This application is to be completed by the account owner(s)
- It is an offence to provide false or misleading information
- Read the explanatory notes below before completing this form
- Before lodging, remove this page and keep for your reference

Explanatory notes

If you have an outstanding tax or duty liability, you may apply to the Chief Commissioner of State Revenue for an extension of time to pay this liability or to pay by instalments. Extensions of time and permission to pay tax by instalments ('arrangement') may be granted under Section 47(1) of the *Taxation Administration Act 1996*.

Note: This provision **does not** mean that the Chief Commissioner or an authorised delegate will necessarily grant an arrangement in the taxpayer's favour. Decisions will be based on information contained in this application form and, if appropriate, your account history.

1. Who should fill out this application form?

You must complete this application form if you wish to request an extension of time to pay that is longer than **six months**.

If you wish an extension of time for instalment arrangements that is less than six months, please contact our Debt Management Branch on 1300 368 710 to discuss your payment proposal, or send an email outlining your proposal and the circumstances of your request for extension to debtmanagement@osr.nsw.gov.au. You may still be required to fill out this form, depending on the nature of your circumstances.

Note: Applicants should be aware that, in accordance with the *Taxation Administration Act 1996*, interest will be charged on all extended payment arrangements.

2. Supporting evidence required

Your application must include the following supporting information:

- copies of all bank statements for the past three months
- a letter from your main financier stating that they will not extend your overdraft facility or provide other finance.

3. Application criteria

Your application for an extension of time to pay will only be considered if:

- this application is completed in full and submitted with any required evidence
- this application is returned by the due date specified by OSR or by the first due date of your assessment
- you make an initial payment with this application ➤ *see clause 2 of the attached form for more information*
- **you continue to make payments as proposed in your application while it is being considered**
- you have attempted to borrow money from lending institutions
- all outstanding tax returns are lodged.

4. Lodging your form

Your application form should be completed and lodged **before the due date for the first payment** given on your Notice of Assessment. If you lodge your application for extension after this date, you will be required to make an initial payment toward your debt at the time of lodgement. OSR may also commence or recommence debt recovery action without further notice if we have not received either payment or an application for extension of payment by this date.

The completed application form, together with any supporting evidence, should be returned by mail to: **Attention: Debt Management Branch – Operations Division**, Office of State Revenue, GPO Box 4042, Sydney NSW 2001, or by fax to (02) 9689 8462.

5. Penalties for default

If you default on a payment specified under the agreed extension arrangement, all tax arrears will become due and payable immediately and OSR will commence legal action for recovery of the full amount owing (including interest) without further notice.

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- Print clearly in the white boxed spaces and tick the appropriate boxes

Client ID	Tax base (eg land tax)
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(As shown on your Notice of Assessment)

1. Applicant's contact details

Title <input type="checkbox"/> Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Ms <input type="checkbox"/> Miss <input type="checkbox"/> Other: _____	
Family name	
Given name	Date of birth / /

Postal address for service of notices

Street name and number	
Suburb	Postcode

Contact details

Daytime phone number ()	After hours number
Mobile phone number	
Email address	

Please select the method by which you'd like to be notified about the outcome of your application

- ☐ By post
☐ By email

2. Payment offer

Please nominate your preferred payment schedule below. This schedule **must include an initial payment to be submitted with this application**. Please indicate your method of payment in part 6 of this form. If your nominated initial payment is not paid with this application form your application may be rejected. If you are not able to forward any payment with your application, please contact the Debt Management Branch on 1300 368 710.

Initial payment

Initial payment for tax arrears \$

Payment proposal

Select one of the following options:

- ☐ Total amount will be paid in **one** instalment by / /20 (Specify date)

or

- ☐ Total amount will be paid by instalments to be made:

- a) ☐ weekly ☐ fortnightly ☐ monthly (Please tick one)
 b) in the amount of \$ (Indicate payment amount)
 c) Payments will commence on / /20 (Specify date)

Note: In accordance with the *Taxation Administration Act 1996*, interest will be charged on all instalment arrangements.



3. Financial assessment

- a) Are you currently employed?

☐ No ➤ *Go to next question*

☐ Yes ➤ *Please provide details of your employer below*

Employer's name	
Employer's address	
Employer's contact number	
Your fortnightly earnings (after tax)	\$

- b) Do you receive any Government pensions, benefits or other allowances?

☐ No ➤ *Go to next question*

☐ Yes ➤ *Please provide details below*

Total amount received each fortnight: \$
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- c) Do you receive financial support from any other person or source? (eg family member, friend, etc)

☐ No ➤ *Go to next question*

☐ Yes ➤ *Please provide details below*

Total amount received each fortnight: \$
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- d) Do you have any dependants? (ie children, or others that you are financially responsible for)

☐ No ➤ *Go to next question*

☐ Yes ➤ *Please tick or complete sections that apply:*

Spouse/Partner ☐ No ☐ Yes

Children ☐ No ☐ Yes, number of children: _____

Other dependants ☐ No ☐ Yes, number of other dependants: _____

- e) Do you have a mortgage/personal loan/other loans?

☐ No ➤ *Go to next question*

☐ Yes ➤ *Please provide details below*

Mortgage/loan details	Monthly payment	Amount owing
	\$	\$
	\$	\$

- f) Do you pay rent or board?

☐ No ➤ *Go to next question*

☐ Yes ➤ *Please provide details below*

Amount paid each fortnight: \$

- g) Approximately how much would you spend each fortnight on living expenses? (eg Groceries, phone, electricity, car payment, school fees, etc)

Amount spent each fortnight: \$

- h) Do you have any credit cards? (eg Visa, MasterCard, AGC, Myer or David Jones card, etc)

☐ No ➤ *Go to next question*

☐ Yes ➤ *Please provide details below*

Type of card	Monthly payment	Amount owing
	\$	\$
	\$	\$
	\$	\$

- i) Do you own a motor vehicle(s)?
☐ No ➤ *Go to next question*
☐ Yes ➤ *Please provide details below*

Make/Model	Year	Registration no.	Market value
			\$
			\$
			\$

- j) Do you own any real estate?
☐ No ➤ *Go to next question*
☐ Yes ➤ *Please provide details below*

Total market value of your real estate: \$
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- k) What amount of cash do you have in the bank?

\$

- l) Do you have any other assets?
☐ No ➤ *Go to next question*
☐ Yes ➤ *Please provide details below*

Type of asset	Value
	\$
	\$
	\$
	\$
	\$

Additional supporting details

Provide details of any exceptional circumstances you would like to be considered in this application

Declaration

All of the above information provided is true and correct to the best of my knowledge.

I acknowledge that failure to pay as required under an Instalment Payment Plan may result in further enforcement action and costs against me.

Signature of applicant

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Date

/ /20

4. Payment

Please indicate method of your initial payment:

- ☐ Account is not overdue – no payment made at this stage
☐ Payment has been made electronically using the details on my Notice of Assessment
☐ Cheque payment has been attached to this application ➤ *Please complete the details below*


Client ID
Client name
Payment amount \$




Privacy statement

Information collected from you on this form is required by the Office of State Revenue (OSR) to determine whether or not you meet the criteria for an extension of time to pay your tax arrears. The information may be provided to third parties with your consent or as required or permitted by law. OSR will correct or update your personal information at your request. Read more about privacy at www.osr.nsw.gov.au

The information provided in this form is protected by the secrecy provisions of the *Taxation Administration Act 1996* as well as the privacy provisions of the *Privacy and Personal Information Protection Act 1998*, as applicable.

Contact details

 1300 368 710* (Monday – Friday, 8.30 am – 5.00 pm) *Interstate clients please call (02) 9689 6200

 www.osr.nsw.gov.au  debtmanagement@osr.nsw.gov.au  Help in community languages is available.

Offices (Monday – Friday, 8.30 am – 4.30 pm)

Lang Centre, Cnr Hunter and Marsden Streets, Parramatta	GPO Box 4042 Sydney NSW 2001	DX 456 Sydney	Fax: (02) 9689 8462
Level 2, 97 Scott Street, Newcastle	PO Box 511 Newcastle NSW 2300	DX 7860 Newcastle	Fax: (02) 4925 5300
Level 6, 90 Crown Street, Wollongong	PO Box 666 Wollongong NSW 2520	DX 5245 Wollongong	Fax: (02) 4253 1066

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