



Application for a payment arrangement – individual

About this form

Complete this form to apply to the Commissioner of State Revenue to extend the time for paying an amount under a tax law or to pay the amount by way of instalments. If we identify further liabilities in your name, we will assume that your application also applies to those liabilities. Before you begin, you should read the 'Guide for individuals applying for a payment arrangement' to make sure that you understand the terms and conditions that apply to payment arrangements.

Part A – Your details

- Title
 Mr Mrs Ms Miss Other
- Your full name and current residential address
- Your daytime contact numbers:
 Telephone
 Mobile
- What is your email address?
- What is your date of birth?
 / /
- Your client number? From previous correspondence

Part B – Your application

- I apply for, and if approved, agree to:
 Pay the amount by / / Extension must be less than 1 month. If yes go to Part F.
 Monthly payments of \$ Periods in excess of 6 months will only be approved in exceptional circumstances. If yes, go to question 8.

Part C – Financial assessment – your income

8. Are you employed? No If no, go to question 12 Yes If yes, go to question 9

9. What is your employer's name and address?

| |
|--|
| |
| |
| |

10. What is your employer's contact number?

11. How much do you make each fortnight after tax? Please attach copies of your last 4 payslips or payment advice slips.

\$

12. Do you receive any Government benefits or other allowances? Eg. Pensions, family allowance etc

No If no, go to question 13 Yes If yes, what type and the total amount received

Type:

\$ per fortnight Proceed to question 13

13. Do you receive rental income?

No If no, go to question 14 Yes If yes, please provide details below

Property address:

Rental agent's name & address:

\$ per fortnight Proceed to question 14

14. Do you own any shares in a company or units in a unit trust?

No If no, go to question 15 Yes If yes, please complete details below

| | | |
|---------------------------------|--|----|
| Share holding and current value | | \$ |
| Name of company | | |
| Unit holding and current value | | \$ |
| Name of unit trust | | |

Please attach additional information to this application if necessary, then proceed to question 15

15. Do you receive financial support from any other person or source? (e.g. spouse, family member, friend)

No If no, go to question 16 Yes If yes, total amount received each fortnight

\$ Proceed to question 16

Part D – Financial assessment – your expenses

16. Do you have any dependants? (i.e. children under 18, elderly parents or others that you are **financially** responsible for)

No If no, go to question 17 Yes If yes, tick or complete all that apply

| | |
|--------------------|--|
| Spouse/partner | |
| Number of children | |
| Number of others | |

Proceed to question 17

17. Approximately how much would you spend each fortnight on living expenses? (e.g. groceries, telephone, electricity, car payment, school fees).

\$

18. Do you pay rent/board?

No If no, go to question 19 Yes If yes, fortnightly amount you pay

\$

Proceed to question 19

19. Do you have a loan/mortgage (secured and/or unsecured)?

No If no, go to question 20 Yes If yes, please provide details below

| | 1st Mortgage/loan | 2nd Mortgage/loan |
|-------------------------|-------------------------|-------------------------|
| Name of lender | | |
| Amount of loan | | |
| Term of loan (yrs) | | |
| Current balance | | |
| Minimum monthly payment | \$ <input type="text"/> | \$ <input type="text"/> |

Please attach additional information to this application if necessary, then proceed to question 20

20. Do you have any credit cards (e.g. Visa, Mastercard, AGC, Myer Card, David Jones, etc.)?

No If no, go to question 21 Yes If yes, type of card, e.g. Visa

| Type of card | Amount owing | Monthly payment |
|--------------|--------------|-------------------------|
| | | \$ <input type="text"/> |
| | | \$ <input type="text"/> |
| | | \$ <input type="text"/> |

Proceed to question 21

Part E – Financial assessment – your assets

21. Please provide details of your bank account/s (include accounts held in joint or other names). Please attach copies of bank statements/accounts over the last 3 months.

| Bank | Account name | Account number | Balance \$ |
|------|--------------|----------------|------------|
| | | | |
| | | | |
| | | | |

22. Do you own a motor vehicle(s)?

No If no, go to question 25 Yes If yes, go to question 23

23. Provide the following details about your vehicle(s)?

| | | | | | |
|------|--|------------|--|------|--|
| Year | | Make/Model | | Rego | |
| Year | | Make/Model | | Rego | |

24. What is the market value of the motor vehicle(s)?

\$

25. Do you own any real estate?

No If no, go to question 27 Yes If yes, provide details and address of property eg. Flats, units, land etc

Proceed to question 26

26. What is the market value of your real estate?

\$

27. Do you have any other assets? Eg Investments, furniture, cash on hand etc.

No If no, go to question 28 Yes If yes, type of asset and value

| Type of asset | Value |
|---------------|-------|
| | \$ |
| | \$ |
| | \$ |

Proceed to question 28

28. Attach details of any exceptional circumstances you would like to be considered in this application (if applicable).

29. What is the maximum fortnightly amount you could pay?

\$

Part F – Verification

I verify that the information supplied on this form is true and correct to the best of my knowledge. I have read the 'Guide for individuals applying for a payment arrangement'. I agree to be bound by the terms and conditions of payment arrangements, as set out in the Guide and will retain them for future reference.

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

Date

Office use only

| | |
|-----------------------------------|----|
| Total income per fortnight | \$ |
| Less total expenses per fortnight | \$ |
| Total | \$ |

The Office of State Revenue is collecting the information on this form to determine your liability (if any) under the *Duties Act 2001* for the transactions you have described on this form. Collection of this information is authorised by the *Duties Act 2001*. The information can only be disclosed by the Office of State Revenue to another party in the circumstances outlined in the *Taxation Administration Act 2001* and the *Freedom of Information Act 1992*. For further information see our website at www.osr.qld.gov.au

Queensland Office of State Revenue locations:

Brisbane
Upper Plaza
33 Charlotte Street
(GPO Box 955)
Brisbane 4001
Client Contact Centre
Ph: 1300 300 734

Rockhampton
Ground floor
209 Bolsover Street
(PO Box 1276)
Rockhampton 4700
Ph: 1300 300 734

Townsville
Level 1
187-209 Stanley Street
(PO Box 988)
Townsville 4810
Ph: 1300 300 734

Cairns
Level 9
15 Lake Street
(PO Box 2378)
Cairns 4870
Ph: 1300 300 734

Visit our website at www.osr.qld.gov.au to obtain revenue rulings, practice directions, information sheets and approved forms relating to this and other State taxation subjects.

Guide for individuals applying for a payment arrangement

Do not return this Guide with the completed form. Retain the Guide for future reference.

Am I eligible for a payment arrangement?

The Office of State Revenue is under no obligation to accept any proposal for a payment arrangement, including a proposal to pay any amount by instalments.

We will consider each proposal on its merits and only grant the request where you have demonstrated the ability to service the proposed payment arrangement.

We must also be satisfied that payment in full at the required time would have caused you significant financial hardship. You will be notified by mail of the outcome of your application.

What are my obligations?

If your application for a payment arrangement is granted, you must comply with the following terms and conditions for payment arrangements.

Terms and Conditions

The following general terms and conditions are mandatory for all payment arrangements:

- All instalments must be paid on time.
- Unpaid tax interest will continue to accrue on the unpaid amount until the debt is repaid in full.
- All future liabilities must be paid on time and all other tax obligations must be met.
- All instalment payments are made by direct debit from your bank account. You are required to maintain sufficient funds in your account to guarantee payment of each instalment on the due date.
- If the payment due date has elapsed, a payment equivalent of at least 20% of the debt must accompany this application. However, if exceptional circumstances exist, the Commissioner may forego this requirement. The “payment due date” is the original due date for payment of the liability.
- Any payment arrangement form received that is incomplete, or the relevant documents not supplied will be rejected and recovery action of the outstanding amount will continue.
- You must notify the office of any significant change in business/financial affairs (either good or bad) which has an effect on your ability to pay. If your position changes and you are able to repay the debt, you must pay off the debt immediately.
- The Commissioner will conduct regular reviews of the arrangement with a view of substantially increasing the amount of the payments where possible.
- All debtors must be financially solvent. If during the arrangement period you become insolvent you must notify this office immediately. Evidence of this can be required at any time by the Commissioner.
- If a statutory charge is registered on the debtors’ property all costs associated with the registration and subsequent removal of the charge will be paid by the debtor.

How to complete an Application for a payment arrangement?

The form has 6 parts (labelled A – F) and smaller questions within each part numbered individually. When completing this form, please print or type all responses in boxed spaces and tick appropriate boxes. If there is insufficient space, please attach additional forms or pages.

Note that if there are 2 or more debtors, each debtor is required to complete a separate application form.

You must include with your completed application:

- photocopies of your last 4 payslips or payment advice slips, together with
- copies of bank statements/accounts over the last 3 months.

Also, if you are self employed, please provide:

- copies of balance sheets and profit and loss statements for the last 3 years, together with;
- a statement of the assets and liabilities of the trust/company/business;
- cash flow statement for the previous 6 months; and
- cash flow projections for the next 6 months.

When you have completed the form, send it to the Office of State Revenue with the required attachments by mail to the address below or by fax to Debt Management (07) 3227 7209.

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