

[Postal address of Field site]

AET 96 - ATTACHMENT 1

[Client's Name]
[Client's Address]
[Client's City and Postcode]

Field officer: [Field officer's name]
Phone number: [Field officer's mobile phone #]
Email: [Firstname.surname@ato.gov.au]
Our reference: GST/Field/[Office]/[Team]
Team leader's name: [Team leader name]
Team leader's phone: [Team leader desk phone #]

[Day Month Year]

Dear [Title Name]

We have enclosed a notice pursuant to section 264 of the *Income Tax Assessment Act 1936 (ITAA)* which formally requires you to furnish information to us.

If you have any questions concerning the notice or what you are required to do to comply with the notice you should contact [Field officer's name] on **13 28 69** or **[FO mobile ph #]** as soon as possible.

If you have difficulty complying with the notice in the time allowed you should write to [Field officer's name] as soon as possible and tell us why. It is important that you do this before the date stated in the notice.

Penalties can apply if you do not comply with all of the requirements of the notice. These penalties are set out with the notice.

You cannot refuse to comply with this notice on the basis of self-incrimination. However, section 264 of the ITAA does not override legal professional privilege. We may also allow some advice to remain in confidence between you and your professional accounting adviser. The Tax Office has adopted a series of proformas that you are requested to complete in respect of every communication for which you make a claim. If you complete the proformas, this will enable the Tax Office to make an informed decision whether to concede or resist the claim. If you think any of the documents requested falls into either category, please contact [Field officer's name] on **13 28 69** or **[FO mobile ph #]** as soon as possible.

The information required in the attached notice is for the purposes of the *Income Tax Assessment Acts 1936 and 1997*.

In very limited circumstances, some of the information may be given to certain parties as prescribed in taxation law. Further details on privacy can be found in the *Taxpayers' Charter* explanatory booklet *Your privacy and the confidentiality of your tax affairs*, available by request from the Tax Office or from our website at www.ato.gov.au.

The enclosed explanatory booklet *Fair use of our access and information gathering powers*, explains our access and information gathering powers in more detail.

Yours sincerely

Shane Reardon
Deputy Commissioner of Taxation

— per *[signature of field officer]* —

[Field Officer Name]

Encl. *Taxpayers' Charter - Fair use of our access and information gathering powers*