<PO BOX 908 ALBURY NSW 2640>

Australian Government

Australian Taxation Office

<TITLE> <FIRST NAME> <SURNAME>
<ORGANISATION>
<ADDRESS LINE 1>
<ADDRESS LINE 2>
<LOCALITY> <STATE> <POSTCODE>
<COUNTRY>

Our reference:	<Our reference>
Client ID:	<TFN/ABN>
	<Letter Date>

Reminder of your aged tax debt

› Although <some of> your debt is 'on hold' it hasn't gone away
› Tax law requires us to use tax refunds or credits to pay off your debt
› You can pay your debt at any time

<Dear <First Name>><To whom it may concern>,

[Option 1 – include if single account and no active debts]

<We previously advised you that your debt of $<npd amount>, is on hold and we are not taking action to collect it from you. On hold debts are not visible on the balance of your accounts.

While on hold this debt is still due and payable. Tax refunds or credits you become entitled to can be used to pay it off.>

[Option 2 – include if multi-account and no active debts]

<We previously advised you that your debts totalling $<npd amount>, are on hold and we are not taking action to collect them from you. On hold debts are not visible on the balance of your accounts.

While on hold these debts are still due. Tax refunds or credits you become entitled to can be used to pay them off.>

[Option 3 – include if active debts]

<We previously advised you that your debt of $<total NPD amount>, is on hold and we are not taking action to collect it. While on hold this debt is still due and payable. On hold debts are not visible on the balance of your accounts.

You are also reminded that you have other debts payable of $<total active debt> which are visible in your Accounts summary in ATO Online services.

Tax refunds or credits you become entitled to can be used to pay off any debts payable including debts on hold.>

What you need to do

[Insert for Option 1]<If you are now able to pay some or all of the amount you owe, you can use one of the payment options listed or find out more about payment plans at **<ato.gov.au/debtsonhold>**

Total to pay on your <Account type> / <sequence no>	$<npd amt>

>

PAY NOW

Your payment reference number (PRN) is: [single account] <xxxxxxxxxxxxxxxxx> [multiple accounts] <shown on page <2><3> of this letter>

BPAY®

Biller code: 75556
Ref: [single] <xxxxxxxxxxxxxxxxx> [multiple] For PRN see above

Telephone & Internet Banking – BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings, debit or credit card account. More info: **www.bpay.com.au**

CREDIT OR DEBIT CARD

Pay online with your credit or debit card at **www.governmenteasypay. gov.au/PayATO** or phone **1300 898 089.** A card payment fee applies.

OTHER PAYMENT OPTIONS

For other payment options, visit **ato.gov.au/paymentoptions**

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[Insert for Option 2]<If you are now able to pay some or all of the amount you owe, you can use one of the payment options listed or find out more about payment plans at **<ato.gov.au/debtsonhold>**

We have included a list of all your account balances and their payment reference numbers (PRN) in the table on page 2.>

[Insert for Option 3]<If you are now able to pay some or all of your total debt balance you can use one of the payment options listed, or you can find out more about payment plans at **<ato.gov.au/debtsonhold>**

We have included a list of all your account balances and their payment reference numbers (PRN) in the table on page 3.>

What you need to know

We are required by law to offset credits against any tax debt you owe, including debts which have been placed on hold, except in limited circumstances. You can find out more about offsetting and debts which have been placed on hold, including how you can view these via ATO Online services at **<ato.gov.au/debtsonhold >**

Each day your debt isn't paid, it may increase. This is because general interest charges (GIC) may be payable on any overdue balance until the whole amount is paid. To find out more about interest including the current rate, visit **<ato.gov.au/gic>**

If you need help, you can talk to your tax or BAS agent.

To find out about your rights and obligations, go to **<ato.gov.au/taxpayerscharter>**

Yours <sincerely><faithfully>,
<Deputy Commissioner's Name>
Deputy Commissioner of Taxation

Australian Government
Australian Taxation Office

[Insert attachment page if multiple accounts or if active debt (Options 2 & 3)]

Your account list

To pay your debts you will need to make a separate payment for each account type using the payment reference number listed.

[Insert if multiple accounts and no active debt (Option 2)]<

Account Type	Outstanding debt on hold	Payment reference number (PRN)
<Account type> / <Seq No>	$<amount>	<xxxx xxxx xxxx xxxx xx>
<Account type> / <Seq No>	$<amount>	<xxxx xxxx xxxx xxxx xx>
[repeat row for each account]		
Total amount	**$<amount>**	

>

[Insert if active debt (Option 3)]<

Account Type	Outstanding debt due and payable	(includes debt on hold)	Payment reference number (PRN)
<Account type> / <Seq No>	$<amount><CR><DR>	$<npd amount>	<xxxx xxxx xxxx xxxx xx>
<Account type> / <Seq No>	$<amount><CR><DR>	$<npd amount>	<xxxx xxxx xxxx xxxx xx>
[repeat row for each account]			
Total amount	**$<amount><CR><DR>**		