

s22 (out of scope)



Australian Government

Services Australia

Assessing special circumstances extensions for families unable to meet lodgement and other specific requirements for Family Tax Benefit (FTB) and Single Income Family Supplement (SIFS) 007-07030010

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Background

s22 (out of scope)

This document outlines the process for assessing extensions under special circumstances for families unable to meet lodgement, and other specific requirements for FTB and SIFS.

One year cut off

Families have one year from the end of an entitlement year to [meet certain family assistance requirements](#). The one year period following the entitlement year is known as the lodgement year. These requirements include:

- lodging an FTB lump sum claim,
- lodging a SIFS claim, and
- confirming income by either:
 - lodging tax returns with the Australian Taxation Office (ATO) or
 - advising they are not required to lodge a tax return

If families do not meet these requirements by the end of the lodgement year, then:

- FTB lump sum and SIFS claims will be rejected if they are lodged outside of the allowable time, and
- FTB top ups and supplements will not be paid to instalment customers if income is confirmed late

Families may be granted an extension if they have special circumstances which prevented them from meeting their requirement/s by 30 June of the lodgement year. The extension may be granted up to the end of the extended lodgement year, but no later as there is no legislative provisions to do so.

A special circumstance extension cannot be granted for financial years prior to 2012-13 as there were no legislative provisions to do so.

Prior to the 2018-19 financial year, families who claimed FTB were able to seek a special circumstances extension to meet other requirements.

For FTB lump sum claim customers a special circumstances extension could be granted to:

- meet [immunisation requirements](#) for a child until the end of the calendar year in which the child turned 19 (for the FTB Part A Supplement from the 2012-13 up to and including the 2017-18 financial years)
- meet [health check requirements](#) for a child if the customer was impacted by the Healthy Start For School measure and the child turned 4 during the financial year (for the FTB Part A Supplement from the 2012-13 up to and including the 2017-18 financial years)
- notify child education details for [Schoolkids Bonus](#) (from the 2012-13 up to and including the 2015-16 financial years)

Changes to the timeframe for FTB lump sum claim lodgement and income confirmation were promoted throughout the 2012-13 financial year. The [Resources](#) page contains questions and answers relating to the changes.

Before undertaking a special circumstances assessment, staff must refer to the table in the [Resources](#) page containing information about circumstances for which an extension would **not** generally be granted.

Extensions for special circumstances

Special circumstances are by their very nature incapable of precise or exhaustive definition. 'Special circumstances' are generally due to situations that are unusual, uncommon, or exceptional and each situation must be assessed on an individual basis.

A special circumstances extension should only be granted in limited situations where the customer and/or their partner has been prevented from meeting the relevant requirements by the end of the lodgement year. The circumstances must be solely due to circumstances which are unusual or exceptional and are outside of the customer's control.

In all cases, consider why the customer was unable to meet the requirement within the allowable period. When assessing a special circumstances extension request, the nature of the event (or impacts associated with the event) must have had a significant impact on the customer's capacity to meet the relevant requirement within the allowable period.

A special circumstances extension is not to be granted solely on the basis that the customer advises they were not aware of the change in lodgement periods or solely due to 'running out of time' to meet the requirement.

An extension may be granted without a discussion with the customer if there is sufficient information to support the extension on their record.

Customers entitled to a special circumstances extension

Where special circumstances prevented the customer and/or their partner from meeting their requirements, an extension to the one year timeframe may be granted to:

- FTB instalment customers and their 30 June partner to confirm their income so reconciliation may not be subject to late lodger rules

- FTB lump sum customers to:
 - Lodge their FTB lump sum claim
 - Confirm income for themselves and/or their partner
- SIFS customers to:
 - Lodge a SIFS only claim
 - Confirm income for themselves and/or their partner

Note: SIFS is not payable to new customers from 1 July 2017, however [grandfathered SIFS customers](#) can continue to access special circumstances extensions for claim lodgement and income confirmation from that date, provided they meet the special circumstances provisions

Allowable period for the extension

If an extension is granted, the period a customer has to meet the specific requirements will be extended to a date after the end of the lodgement year, but no later than 30 June of the extended lodgement year, as there are no legislative provisions to do so. The extended lodgement year is 12 months after the end of the lodgement year.

The time given will be directly related to the time the customer expects to take to complete the outstanding requirement(s).

Timing of the request for extension

- A request for and decision about a special circumstances extension for a lump sum claim requirement can only be made **after** a lump sum claim for relevant financial year has been lodged
- A decision about a special circumstances income lodgement extension for Family Tax Benefit (FTB) instalment customers can be made before or after the end of the relevant lodgement year and before or after the relevant requirement has been met

Regardless of when the request or decision is made, the extension end date cannot be later than the end of the extended lodgement year.

A request for a special circumstances extension for a requirement can be made after the end of the extended lodgement year; however, the relevant requirement must have been met before the end of the extended lodgement year.

Multiple extensions

Family Tax Benefit (FTB) lump sum or Single Income Family Supplement (SIFS) claim customers may be granted multiple extensions. If a customer is granted an FTB lump sum or SIFS claim lodgement extension, the extension will only apply to that requirement. A separate extension will also need to be recorded if an income confirmation extension is required.

Only one extension date can be recorded. If a customer is granted multiple extensions the extension date will be the same for all requirements.

If a further extension is granted, it will be applied to all recorded special circumstances extension requirements, even though the extension may only be intended for one requirement.

Income lodgement extension

Income lodgement extensions can be granted for lump sum claimants or customers who have received FTB fortnightly in the relevant financial year.

If a customer has not received FTB as fortnightly payments, including at a zero rate they **must** first lodge an FTB lump sum claim and/or a SIFS only claim for the relevant financial year. Claim and income lodgement extensions can be granted at the same time; however legislatively a lump sum claim **must** have been lodged before a decision about an extension can be made.

If an income lodgement extension is granted, the extension can be recorded for the instalment and/or lump sum claim periods. If a mixed delivery customer is granted an extension, separate extensions will need to be recorded to ensure the extension is correctly applied to both instalment and lump sum claim periods.

An income lodgement extension can only be used by Services Australia in the assessment of FTB entitlement for a financial year. The lodgement extension does **not extend** to the Australian Taxation Office (ATO). Customers should still contact the ATO to discuss their reasons for late lodgement in order to avoid an ATO penalty. The customer should be advised to visit the [ATO website](#) for more information.

If a customer has been granted a lodgement extension by the ATO, details of the extension will not be reported to the agency. The customer will need to contact the agency to discuss their circumstances and request a separate extension of time to meet family assistance income confirmation requirements.

An income lodgement extension is **granted at an individual level**. An extension granted to a customer will not apply to their partner. If an extension is to apply (and is warranted) to the customer's partner, a separate income confirmation extension will need to be recorded.

Non-lodger debts

A decision to grant an income lodgement extension for a Family Tax Benefit (FTB) instalment or past period claim customer may result in a delay in the raising of a non-lodger debt. If an income lodgement extension is granted for a customer whose income has not been confirmed before a non-lodger debt is raised, and the extension date is after 1 September of the extended lodgement year, the non-lodger debt will not be raised until 15 days after the extension end date, providing the customer continues to meet the conditions for being assessed as a non-lodger.

If an income lodgement extension is granted after a non-lodger debt has been raised, the extension will not have any impact on the debt. The non-lodger debt will remain and will be subject to recovery.

Prohibition of Family Tax Benefit Instalment Payment (PIP)

An income lodgement extension will not automatically apply to a PIP. When a special circumstances income confirmation extension is recorded, a warning will be displayed to alert the user to check the PIP deferral screen and code a PIP deferral exemption, if appropriate.

Factors to be considered when making a decision about special circumstances

When considering a request for a special circumstance extension, the following factors must be considered:

s47E(d)

Request for special circumstances extension is rejected

If a customer does not meet the special circumstances requirements, their request for an extension will be rejected. In all instances, a letter will be sent advising the customer of the decision and their review and appeal rights.

A decision to reject a special circumstances extension can be changed through the [internal review process](#).

A decision about a special circumstances extension will be recorded on the s47E(d) screen and in a **DOC** on the customer's record. If a decision is already recorded, discuss the decision with the customer and advise of their internal review options.

The [Resources](#) page contains a table of examples for special circumstances extensions, the Q999 rejection letter, scenarios for determining extensions, FAQs relating to extension recording, reviews and appeals, links to the Australian Taxation Office (ATO) website, and relevant paper claim forms.

Related links

[Initial contact by customers claiming Family Tax Benefit \(FTB\) as a lump sum for a previous year](#)

[Immunisation requirements for Family Tax Benefit \(FTB\) Part A supplement for financial years 2012-13 to 2017-18](#)

[Healthy Start for School \(HSFS\) requirements for financial years 2011-12 to 2017-18](#)

[Single Income Family Supplement \(SIFS\)](#)

[Schoolkids Bonus](#)

[Processing Family Tax Benefit \(FTB\) lump sum claims](#)

[Exceptional circumstances for Child Care Subsidy \(CCS\) and Additional Child Care Subsidy \(ACCS\)](#)

Process

This document outlines the process for assessing extensions under special circumstances for families unable to meet lodgement, and other specific requirements for FTB and SIFS.

On this page:

[Lodgement extensions - assessing special circumstances](#)

[Finalising extensions](#)

Lodgement extensions - assessing special circumstances

Table 1

| Step | Action |
|------|--|
| 1 | <p>Special circumstances extension + Read more ...</p> <p>A customer requests a special circumstances extension to meet claim lodgement or other requirements for their Family Tax Benefit (FTB) or Single Income Family Supplement (SIFS) claim, or the available information provided suggests that there are special circumstances that prevented the customer from meeting a requirement.</p> <p>If they have not lodged an FTB or SIFS claim for the relevant financial year, go to Step 3.</p> <p>Otherwise, if they are:</p> <ul style="list-style-type: none"> • an FTB lump sum customer, go to Step 2 • an FTB instalment customer, go to Step 4 • a mixed delivery customers (they received instalments for part of the financial year and claimed a lump sum for the remainder of the financial year), go to Step 5 • a SIFS only customer, go to Step 6 • requesting a further special circumstances extension, see Table 2 > Step 5 • a CCS only customer requesting a Special Circumstances Extension, see Exceptional circumstances for Child Care Subsidy (CCS) and Additional Child Care Subsidy (ACCS). |

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| 2 | <p>FTB lump sum customer + Read more ...</p> <p>A special circumstances extension is available for customers to:</p> <ul style="list-style-type: none"> • Lodge their claim and/or • Confirm income for themselves and/or their partner <p>Note: a separate special circumstances extension is required for each individual requirement but should only be granted if there were special circumstances that prevented the completion of that requirement.</p> <p>Are they requesting an extension, or does the information provided suggest that an extension should be considered for one or more of these requirements?</p> <ul style="list-style-type: none"> • Yes, go to Step 7 • No, a special circumstances extension will not apply and they must meet the one year timeframe for the requirement. Record details on a DOC. Procedure ends here |
| 3 | <p>Special circumstances extension cannot be requested or determined until lump sum claim lodged + Read more ...</p> <p>A request for a lodgement extension is not to be recorded using the s47E(d) prior to the lump sum claim being lodged for the relevant financial year.</p> <p>Access to online claims will only be available during the relevant lodgement year.</p> <p>If a customer wishes to lodge a lump sum claim after the end of the lodgement year:</p> <ul style="list-style-type: none"> • For FTB, issue Claim for an annual lump sum payment of Family Tax Benefit (FA054) via Online forms. The Resources page contains a link • For SIFS, see Online and Assisted Customer Claims (ACC) for Single Income Family Supplement (SIFS) <p>Record a DOC stating why they were unable to lodge the claim by the end of the lodgement year. Close the DOC.</p> <p>A special circumstance assessment will be undertaken after the claim has been lodged.</p> <p>Note: customers should not be given the expectation that a lump sum claim lodged late will be granted. A lump sum claim lodged after the end of the lodgement year will be rejected unless there are special circumstances that prevented the customer from lodging the claim before the end of the lodgement year.</p> |
| 4 | <p>FTB instalment customer + Read more ...</p> |

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| | <p>A special circumstances extension is only available for customers to confirm income for themselves and/or their partner.</p> <p>If granted, an extension to confirm income will also apply to Child Care Subsidy (CCS) if the customer received CCS in the relevant financial year.</p> <p>Note: granting an extension to lodge a tax return will not change the status of a non-lodger debt or apply a Prohibition of FTB Instalment Payment (PIP) deferral.</p> <p>Are they requesting an extension or have they provided sufficient information to support an extension to confirm their income?</p> <ul style="list-style-type: none"> • Yes, go to Step 7 • No, a special circumstances extension will not apply, they must meet the one year timeframe for the requirement. Record details on a DOC. Procedure ends here |
| 5 | <p>Mixed delivery customer + Read more ...</p> <p>A special circumstances extension is available for customers to:</p> <ul style="list-style-type: none"> • Confirm income for themselves and/or their partner (for the period they were paid by instalments). Note: granting an extension to lodge a tax return will not apply to a Prohibition of FTB Instalment Payment (PIP) deferral • Confirm income for themselves and/or their partner (for the period claiming via the lump sum claim) • Lodge their lump sum claim <p>Note: an extension for a lump sum claim requirement cannot be granted until they have lodged a lump sum claim for the relevant financial year.</p> <p>Are they requesting an extension or have they provided sufficient information to support an extension for one or more of these requirements?</p> <ul style="list-style-type: none"> • Yes, go to Step 7 • No, a special circumstances extension will not apply. The customer must meet the one year timeframe for the requirement. Record details on a DOC. Procedure ends here |
| 6 | <p>Single Income Family Supplement (SIFS) only customer + Read more ...</p> <p>A special circumstances extension is available for customers to:</p> <ul style="list-style-type: none"> • lodge their claim, and/or • confirm income for themselves and/or their partner <p>Note: a special circumstances extension must be recorded for each requirement.</p> |

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| | <p>A special circumstances extension cannot be assessed until they have lodged their claim for the relevant financial year.</p> <p>s47E(d)</p> <p>Are they requesting an extension or have they provided sufficient information to support an extension for one or both of these requirements?</p> <ul style="list-style-type: none"> • Yes, go to Step 7 • No, a special circumstances extension will not apply, they must meet the one year timeframe for the requirement. Record details on a DOC. Procedure ends here |
| 7 | <p>Determining if special circumstances apply + Read more ...</p> <ul style="list-style-type: none"> • For an definition of special circumstances, select the following:s47E(d) • Consider how the event has contributed to the customer being unable to meet the requirement on time <p>The Resources page contains questions and answers and examples to assist with special circumstances decision making.</p> <p>If they are requesting extensions for more than one requirement, each requirement should be considered separately.</p> <p>Do they have special circumstances that prevent them from meeting the one year timeframe?</p> <ul style="list-style-type: none"> • Yes, go to Step 8 • No, the extension is rejected. Record the outcome on the system. See Table 2 > Step 1 |
| 8 | <p>Determine the end date for the special circumstances extension + Read more ...</p> <p>The end date is the latest date the customer will be able to meet the requirement/s and must be an appropriate period of time to meet that requirement, for example, it may be sufficient to extend the timeframe by a few months to meet a requirement, rather than a full 12 months.</p> <p>The Resources page contains questions and answers including points to consider in making a decision on suitable timeframes for a special circumstances extension.</p> <p>For multiple extensions:</p> |

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| | <ul style="list-style-type: none"> the decision to grant/reject each extension must be assessed individually based on the conversation with the customer and when they can meet the relevant requirement <p>s47E(d)</p> <p>The Resources page contains an example of determining an appropriate timeframe for multiple extension cases.</p> |
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Finalising extensions

Table 2

| Step | Action |
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| 1 | <p>Consider who the extension relates to + Read more ...</p> <p>The s47E(d) screen can only be updated for the customer and linked partner/ex-partner and child/ren.</p> <p>If an extension relates to:</p> <ul style="list-style-type: none"> income confirmation for a party other than the customer, check that there are existing links to partner/ex-partner their child meeting requirements, check that the child is linked to the customer's record <p>If an extension relates to a requirement for:</p> <ul style="list-style-type: none"> the customer only, go to Step 3 the customer and/or a linked partner/ex-partner or child/ren, go to Step 3 the customer and/or an unlinked partner/ex-partner or child/ren, go to Step 2 |
| 2 | <p>Extension relates to a requirement for the customer and/or an unlinked partner/ex-partner or child/ren + Read more ...</p> <p>The decision for the unlinked partner/child cannot be recorded using the s47E(d) screen and must be recorded manually.</p> <p>If a decision is made to reject the extension:</p> <ul style="list-style-type: none"> Record the details in a DOC, including: <ul style="list-style-type: none"> who the decision relates to |

- reason for rejection

- Advise customer of decision. A manual Q999 letter must be sent in Customer First using the approved text provided on the [Resources](#) page. The Q999 must include the Appeal paragraph advising the customer their review and appeal rights under family assistance law

If an extension is granted

- In **Customer First**, **s47E(d)** screen and complete the fields as follows:
s47E(d)

- The review will mature on the **Due Date** coded in the **s47E(d)** activity. Workload Management will allocate the review for manual action
- Ensure that the **DOC** states that the review has been set to update the record once the partner/ex-partner/child/ren have been linked to the record
- Advise the customer of the decision

Advise them that an extension has been granted and recorded in a **DOC** on their record. **Note:** a letter will not be generated for extensions relating to an unlinked partner/ex-partner or child/ren. If a letter is generated due to them receiving an extension for other requirements, the letter will not include details of any extension for an unlinked party.

Once they have lodged the claim/provided details of the partner/ex-partner/child, this information will be updated taking into account the extension.

The **s47E(d)** screen can then be coded when processing the customer's lump sum claim.

Does an extension relate to a requirement for the customer?

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| | <ul style="list-style-type: none"> • Yes, go to Step 3 • No, procedure ends here |
| 3 | <p>Recording outcome + Read more ...</p> <p>Record the extension outcome on the s47E(d) screen.</p> <p>Go to the s47E(d) screen in the customer's record in Customer First via s47E(d) s47E(d).</p> <p>When a special circumstances income confirmation extension is recorded, for an instalment customer it will also apply to CCS if the customer had received CCS in the relevant financial year.</p> <p>Additionally, the following warning will be displayed to alert the user to check the PIP deferral screen and code a PIP deferral exemption, if appropriate:</p> <ul style="list-style-type: none"> • 'A decision to grant an extension of time for the lodgement of tax returns will not automatically prevent the prohibition of Family Tax Benefit (FTB) instalment payments (PIP). If a PIP deferral exemption is required a separate assessment will be required'. <p>Extension details will be displayed for the customer and linked partner/ex-partner and child/ren.</p> <ul style="list-style-type: none"> • For an income confirmation extension, the s47E(d) dropdown box will display s47E(d). <p>If further extensions are requested, s47E(d) and complete the appropriate boxes as required.</p> <p>Is the request for an extension being rejected?</p> <ul style="list-style-type: none"> • Yes, go to Step 8 • No, select Next. Go to Step 4 |

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Continue to code the extension + Read more ...

The s47E(d) section will display with s47E(d)
above the s47E(d) and s47E(d)
and **Notes:** fields.

s47E(d)

Note: information relating to the decision must be recorded. It is not appropriate to record the reason as 'special circumstances exist'

s47E(d)

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| | <p>s47E(d)</p> <p>An automatic letter will be sent to the customer advising of the extension and the extension end date, unless the end date is less than 2 days in the future. If the extension applies to the lodgement of the lump sum claim only, they will receive a letter advising the outcome of the claim.</p> <p>Once the Family Assistance lodgement period extension management activity has been finalised, the DOC will not immediately display on the customer's record (on the s47E(d) screen). If additional text is required, run the s47E(d) before annotating the DOC. The DOC will include details of the action taken.</p> <p>For claims rejected (late lodgement) before the special circumstances extension is recorded.</p>  <ul style="list-style-type: none"> • Staff trained in the processing of lump sum claims, see Indexing, re-indexing, and cancelling claim activities • Staff not trained in the processing of lump sum claims must use s47E(d) select s47E(d) use s47E(d) to request the claim be reassessed <ul style="list-style-type: none"> ○  Look up local Processing Service details for: FTB Lump Sum Claims <p>FCC processing will re-index the claim and reprocess the activity.</p> <p>The rejected claim will need to be re-indexed, whether or not the extension end date is past or in the future. The customer will not need to lodge a new claim.</p> <p>Procedure ends here.</p> |
| 5 | <p>Request for a further extension to a previously granted special circumstances extension + Read more ...</p> <p>Does the request relate to an unlinked partner/ex-partner or child/ren?</p> <ul style="list-style-type: none"> • Yes, go to Step 6 • No, go to Step 7 |
| 6 | <p>Request for further extension relates to unlinked partner/ex-partner or child/ren + Read more ...</p> |

Determine if the customer's situation meets the conditions for a special circumstances extension. The [Resources](#) page contains examples of special circumstances.

Update the outstanding manual review on the customer's record, or if finalised and if a **decision is made to reject** the extension:

- Record the details in a **DOC**, including who the decision relates to and the reason for rejection
- Advise customer of the decision. A manual Q999 letter must be sent in Customer First using the approved text provided on the [Resources](#) page. The Q999 must include the Appeal paragraph advising the customer their review and appeal rights under family assistance law

if an **extension is granted**:

s47E(d)

- The review will mature on the **Due Date** coded in the [s47](#) activity. Workload Management will allocate the review for manual action
- Ensure the **DOC** states the review has been set to update the record once the partner/ex-partner/child/ren have been linked to the record
- Advise customer of the decision. Advise them that a further extension has been granted and recorded in a **DOC** on their record

Note: a letter will not be generated for extensions relating to an unlinked partner/ex-partner or child/ren. Where a letter is generated due to a customer receiving an

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| | <p>extension for other requirements the letter will not include details of any extension for an unlinked party.</p> <p>Once they have lodged the claim/provided details of their partner/ex-partner this information will be updated taking into account the extension.</p> <p>The s47E(d) screen can then be coded when processing the customer's lump sum claim.</p> <p>Does the request for a further extension also relate to a requirement for the customer?</p> <ul style="list-style-type: none"> • Yes, go to Step 7 • No, procedure ends here |
| 7 | <p>Request for further extension + Read more ...</p> <p>Request for further extension relates to the customer and/or a linked partner/ex-partner or child/ren.</p> <p>Determine if the customer's situation meets the conditions for a special circumstances extension. The Resources page contains examples of special circumstances.</p> <p>Navigate to the s47E(d) screen in Customer First and select the appropriate financial year from the dropdown box.</p> <p>The s47E(d) table will be displayed with existing extension information.</p> <p>Select s47E(d) corresponding to the entry to be modified.</p> <p>Does the customer's situation meet the special circumstances conditions?</p> <ul style="list-style-type: none"> • Yes, determine the new end date for the extension. Note: the end date cannot be later than 30 June of the extended lodgement year. Go to Step 9 • No, record the result in a DOC on the customer's record. The rejection must not be recorded on the Family Assistance Lodgement Period Extension Management screen. This will ensure that the previously granted extension will continue to apply. Note: this only applies to rejections of a request for a further extension. Procedure ends here |
| 8 | <p>Record a rejection of the extension + Read more ...</p> <p>s47E(d)</p> <p>The s47E(d) section will display with s47E(d)</p> |

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| | <p>Record the extension end date for the rejection:</p> <ul style="list-style-type: none"> Where there is only one extension type recorded, the extension end date for the rejection will be one of the following: <ul style="list-style-type: none"> If the decision to reject is made within the lodgement year, the extension end date recorded must be 1 July of the extended lodgement year If the decision to reject is made after the lodgement year (i.e. in the extended lodgement year or later), the date used must be the same day the rejection decision is made Where there are multiple extensions recorded, the extension end date will be the same as the extension end date already recorded (i.e. the current extension end date) Record the extension reason. s47E(d) s47E(d) s47E(d) <p>A DOC will include information relating to the assessment as well as the information recorded in the Notes: field.</p> <p>An automatic letter will be sent to the customer advising of the rejection and their review and appeal rights.</p> <p>s47E(d)</p> <p>Once the Family Assistance lodgement period extension management activity has been finalised the DOC will not immediately display on the customer's record (on the s47E(d) screen). If additional text is required, run the s47E(d) before annotating the DOC.</p> <p>Procedure ends here.</p> |
| 9 | <p>Update Family Assistance Lodgement Period Extension Management screen with new extension end date + Read more ...</p> <p>After selecting the s47E(d) corresponding to the entry to be modified, select s47E .</p> <p>The s47E(d) section displays.</p> |

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| | <p>s47E(d)</p> <p>An automatic letter will be sent to the customer advising of the extension update, unless the extension end date is less than 2 days in the future.</p> <p>Finalise the activity on the s47E(d) screen.</p> <p>Once the Family Assistance lodgement period extension management activity has been finalised, the DOC will not immediately display on the customer's record (on the s47E(d) screen). If additional text is required, run the s47E(d) before annotating the DOC. The DOC will include details of the action taken.</p> |
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References

Policy

[Family Assistance Guide 4.2 Claims for FTB](#)

[Family Assistance Guide 4.14 Claims for SIFS](#)

The item(s) listed below refer to the [historical guide](#) released prior to the July 2018 version:

Family Assistance Guide 4.6.2 Approved Care CCB - Individual's Claim

Legislation

Links to the Federal Register of Legislation site go to an 'All versions' page. Select the 'Latest' version.

Family Tax Benefit (FTB)

[A New Tax System \(Family Assistance\) \(Administration\) Act 1999](#)

- Part 3, Division 1, Subdivision A, section 10, Restrictions on claims for payment of family tax benefit for a past period

- Part 3, Division 1, Subdivision B, section 14A, Restriction on determining claim where income tax return not lodged

Single Income Family Supplement (SIFS)

[A New Tax System \(Family Assistance\) \(Administration\) Act 1999](#)

- Part 3, Division 4E, Subdivision A, section 65KD, Restrictions on claims for payment for a past period
- Part 3, Division 4E, Subdivision B, section 65KI, Restriction on determining claim where income tax return not lodged
- Section 28, Variation of instalment and past period entitlement determinations where income tax return not lodged

Resources

Contact details

[Australian Taxation Office \(ATO\)](#)

Examples - Special circumstances extension

Table 1: this table describes common questions and answers applicable to special circumstances extensions.

| Item | Questions and answers |
|------|--|
| 1 | <p>What are special circumstances?</p> <p>Special circumstances are by their very nature incapable of precise or exhaustive definition. 'Special circumstances' relates to circumstances that are unusual, uncommon or exceptional.</p> <p>In order for a circumstance to be considered special it needs to be 'different from the usual run of cases'. It is not necessary that the circumstances of the customer be unique, however they 'must be out of the ordinary' and have 'a particular quality of unusualness that permits them to be described as special'.</p> <p>Whether or not a customer's circumstances would be considered special must be determined on a case by case basis.</p> <p>For an extension to be considered, the special circumstances must include events which lead to the individual being unable to lodge a Family Tax Benefit (FTB) or Single Income Family Supplement (SIFS) lump sum claim, and where applicable, advising they or their partner (if they have one) are not required to lodge a tax return.</p> <p>It is not possible to set out a complete list of relevant factors to be taken into account.</p> |

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| | Before granting the extension, Services Australia must be satisfied that special circumstances exist. |
| 2 | <p>Factors to be considered in special circumstances decision making</p> <p>For special circumstances decision making, consider the following:</p> <p>s47E(d)</p> |
| 3 | <p>Who can be granted a special circumstances extension?</p> <p>The type of extension granted is dependent on the type of claim the customer has lodged (including those who have previously had their claim made not effective/rejected).</p> <p>Note: a claim for the relevant financial year must be lodged before a decision about special circumstances can be made.</p> <p>Lump sum customers:</p> <ul style="list-style-type: none"> • Family Tax Benefit (FTB) A customer who has lodged a lump sum FTB claim may access the following special circumstances extensions: <ul style="list-style-type: none"> ○ FTB lump sum claim lodgement (where lump sum claim is lodged after the end of the lodgement year) |

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| | <ul style="list-style-type: none"> ○ income confirmation - customer and/or partner/ex-partner (where lump sum claim is lodged before or after the end of the lodgement year) • Single Income Family Supplement (SIFS) A customer who has lodged a SIFS claim may access the following special circumstances extensions: <ul style="list-style-type: none"> ○ SIFS claim lodgement (where the claim is lodged after the end of the lodgement year) ○ income confirmation - customer and/or partner/ex-partner (where a claim is lodged before or after the end of the lodgement year) <p>FTB Instalment customers</p> <ul style="list-style-type: none"> • An FTB instalment customer may access an income confirmation special circumstances extension. |
| 4 | <p>Are there minimum and maximum extension periods?</p> <p>An extension cannot be granted beyond 30 June of the second income year (that is, extended lodgement year), as there are no legislative provisions to do so.</p> <p>The extension period granted is considered on a case by case basis. The extension period is determined through a discussion with the customer to ensure a reasonable period of time is allowed for them to meet their requirements.</p> <p>A retrospective extension can be granted after the end of the second income year however the requirement to which the extension relates must have been met by 30 June of the extended lodgement year.</p> <p>An example of determining an appropriate extension period is below the table (Example 3).</p> |

Additional examples - Considerations for applying extensions

Table 2: this table describes additional information relating to examples of extensions for special circumstances.

| Item | Example |
|-------------|---|
| 1 | <p>Timeframes for lodgement and extensions</p> <p>Entitlement year</p> <p>1 July 2023 - 30 June 2024</p> <p>Financial year for which the customer is claiming.</p> <p>Lodgement year</p> <p>1 July 2024 - 30 June 2025</p> |

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| | <p>Financial year the customer is expected to lodge tax returns with the Australian Taxation Office (ATO) and meet other family assistance requirements (first income year).</p> <p>Extended lodgement year</p> <p>1 July 2025 - 30 June 2026</p> <p>Period in which customer may be granted an extension to meet requirements where special circumstances exist. The extension cannot be granted beyond 30 June of the second income year (for example, extended lodgement year), as there are no legislative provisions to do so.</p> |
| 2 | <p>Determining the type of special circumstances extension required</p> <p>s47E(d)</p> |

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| | <p>There is no need to record information using the s47E(d) because a special circumstances assessment cannot be undertaken until the lump sum claim has been lodged.</p> <p>Forms for customer</p> <p>A paper FA054 claim form will be issued separately to Sarah.</p> |
| 3 | <p>Determining an appropriate extension period</p> <p>s47E(d)</p> |
| 4 | <p>Determining a further extension</p> <p>s47E(d)</p> |

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| | <p>s47E(d)</p> <p>In this instance a further special circumstances extension may be considered to coincide with the date the tax return was lodged with the ATO. This would allow the claim to be effective, and entitlement paid.</p> |
| 5 | <p>Determining a special circumstances extension request separate from the ATO</p> <p>s47E(d)</p> <p>Extension request</p> <p>The agency may grant a special circumstances income confirmation extension retrospectively, however either Elizabeth or Andrew will need to contact the agency to discuss their circumstances for this to be considered.</p> |
| 6 | <p>Q999 letter text for a rejection of a special circumstances extension</p> <p>The Q999 text below is approved text. When preparing a Q999, the letter should only include information about the rejected extensions that apply to the customer. No change to the approved text should be made.</p> <p>A decision to reject a special circumstances request for a lump sum claim requirement must not be made until a lump sum claim for the relevant financial year has been lodged.</p> |

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| | <p>'We are writing to you about your request for an extension of time to meet the requirements of your family assistance entitlements.'</p> <p>'After carefully considering your circumstances, a decision has been made to reject your request for an extension of time to:'</p> <p>(Insert the appropriate text for the rejected extension reason for example</p> <ul style="list-style-type: none"> • 'confirm your {partner's/ex-partner's} income for the {20xx-xx or relevant} financial year by lodging a tax return with the Australian Taxation Office or telling us that you are not required to lodge' • Lodge a Family Tax Benefit claim for the xxxx-xx financial year <p>Note: ensure the family assistance Appeal paragraph is included, as well as 'This decision was made under family assistance law'.</p> |
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Scenarios - Determining the extension

Table 3: this table describes additional considerations for determining extensions for customers with special circumstances impacting upon lodgement.

| Item | Scenarios |
|------|--|
| 1 | <p>Can an FTB instalment customer be granted a special circumstances extension?</p> <p>Yes. A Family Tax Benefit (FTB) instalment customer is only able to access a special circumstances extension to confirm their or their partner's (if they have one) income.</p> <p>Income is confirmed by lodging a tax return with the Australian Taxation Office (ATO) or advising Services Australia that they or their partner are not required to lodge.</p> |
| 2 | <p>Reasons that would not generally meet special circumstances criteria - claim lodgement</p> <ul style="list-style-type: none"> • The individual did not know about the change in claim lodgement periods • They waited until their tax returns had been lodged before lodging a lump sum claim • The family moved house during the lodgement year • They had intermittent internet availability |
| 3 | <p>Reasons that would not generally meet special circumstances criteria - income lodgement</p> <p>s47E(d)</p> |

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| | <p>s47E(d)</p> <p>Note: an individual is ultimately responsible for ensuring their tax return is lodged with the ATO on time and that they do not leave it to the last minute to do so.</p> <p>Providing financial statements to a tax agent/accountant does not constitute lodging tax returns with the ATO and therefore the customer and/or their partner should make their tax agent aware that their tax return/s must be lodged by 30 June of the lodgement year.</p> <p>However, if special circumstances s47E(d)</p> <p style="padding-left: 40px;">an extension to lodge may be warranted. This would be considered on a case by case basis.</p> |
| 4 | <p>Can a special circumstances extension be granted if a customer contacts during an ATO shutdown period that occurs in June?</p> <p>The Australian Taxation Office (ATO) temporarily ceases transmitting Family Tax Benefit (FTB) transactions to Services Australia during 2 shutdown periods in each financial year. These periods are generally June and December.</p> <p>The ATO is not closed during these periods, and taxation lodgement facilities, including electronic lodgement services, continue to operate.</p> <p>A customer is able to lodge a tax return with the ATO during a shutdown period. A lodgement extension should not be granted for this reason.</p> |

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| | They may have special circumstances that prevent them from lodging their tax return before 30 June. This may result in an extension being granted. |
| 5 | <p>Can Services Australia grant an income confirmation extension for family assistance purposes if the ATO has not approved an extension to lodge a tax return or vice versa?</p> <p>Decisions to grant an income confirmation extension due to special circumstances are assessed separately by the agency and the Australian Taxation Office (ATO).</p> <p>As discussions are based on conversations with a customer on a case by case basis taking into account different factors, it is possible that the decisions made by the ATO and the agency regarding extending the time to lodge a tax return may be different.</p> <p>For example, the ATO may reject a request to defer the lodgement of a tax return based on a customer's compliance history.</p> <p>There are no transmissions/liaisons between the ATO and Services Australia regarding extensions to lodge tax returns. A Services Australia Service Officer may grant a special circumstances extension to confirm income based on discussions with a customer.</p> |
| 6 | s47E(d) |
| 7 | s47E(d) |

Additional scenarios - Further details on extensions

Table 4: this table describes additional considerations for processing extensions under special circumstances.

| Item | Scenario |
|------|--|
| 1 | <p>Can a special circumstances extension be granted to only one member of a couple?</p> <p>Yes. A special circumstances extension for claim lodgement and income confirmation can be granted to one or both members of a couple where circumstances warrant.</p> <p>For example, one member of a couple may have met claim lodgement and income confirmation requirements however their partner may seek an extension of time to meet their income confirmation requirements.</p> <p>While either member of a couple may request an extension to meet a requirement, the customer can request an extension on behalf of their partner/ex-partner.</p> <p>If both members of the couple require a special circumstances extension they are to be considered separately and recorded separately on the s47E(d) screen.</p> |
| 2 | <p>What is the earliest date that a customer can notify they are affected by special circumstances and may not be able to meet relevant lodgement requirements?</p> <p>Lump sum customers</p> <p>A Family Tax Benefit (FTB) lump sum or Single Income Family Supplement (SIFS) claim must be lodged before a request for a decision about a special circumstances extension can be made. FCC Processing staff will undertake a special circumstances assessment after the claim has been lodged.</p> <p>FTB instalment customers</p> <p>A request for and decision about an income lodgement extension for instalment customers can be made either before or after tax returns have been lodged with the Australian Taxation Office (ATO).</p> |
| 3 | <p>What happens if a lump sum claim has been rejected/made not effective before the special circumstances extension has been granted/recorded</p> <p>The claim status will not automatically change if a special circumstances extension is recorded. The customer is not required to lodge another claim.</p> <p>The new claim will need to be re-indexed using information reported in the original claim after the special circumstances extension has been recorded.</p> |
| 4 | <p>What happens if a special circumstances extension is granted and the requirement is not met before the extension period end date?</p> <p>If the customer does not meet the requirements by the extension period end date, they will not receive their full entitlement.</p> |

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| | <ul style="list-style-type: none"> • A Family Tax Benefit (FTB) lump sum claim will be made not effective - late income lodgement • A Single Income Family Supplement (SIFS) claim will be made not effective - late income lodgement • FTB instalment customers will not receive top-ups or supplements <p>However, a further extension may be sought. See Item 1</p> <p>For an example of determining a further extension request see Table 2 > Item 4 in the Additional examples.</p> |
| 5 | <p>Can a further extension for a requirement be granted if the customer is unable to meet the requirement by the extension period end date?</p> <p>Yes. They may seek a further extension either before the extension period end date, or after the extension period end date (providing it was prior to the end of the extended lodgement year).</p> <p>The further extension may be granted if there are special circumstances to allow the period to be extended. Another determination must be made.</p> <p>For an example of determining a further extension request, see Table 2 > Item 4 in the Additional examples.</p> |
| 6 | <p>Will excluded FTB Part A supplements be paid automatically if a special circumstances extension is granted?</p> <p>If the special circumstances extension end date is a date in the past, and the requirement has been met and reported before the extension end date, entitlement to the Family Tax Benefit (FTB) Part A supplement will be automatically re-calculated providing other conditions are met.</p> <p>If the special circumstances extension end date is a future date, entitlement to the FTB Part A supplement will be re-calculated after the requirement has been met and reported. If the requirement has been met before the extension end date, the FTB Part A supplement will be included, if eligible.</p> |

FAQ - Recording and rejecting extensions

Table 5: this table describes Frequently Asked Questions (FAQ) related to recording and rejecting extensions, including details of a Q999 letter for rejection a special circumstances extension.

| Item | Description |
|------|---|
| 1 | How is a special circumstances extension recorded? |

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| | Requests for and decisions about special circumstances extensions are recorded using the s47E(d) screen workflow, accessed through Customer First. |
| 2 | <p>Will a customer be sent a letter advising the outcome of a request for a special circumstance extension?</p> <p>Yes. Where a decision is made to</p> <ul style="list-style-type: none"> • Reject a request for a special circumstances extension, a letter will be sent automatically to the customer • Grant a request for a special circumstances extension, a letter will be sent automatically to the customer only if the extension end date is a date more than 2 days in the future. The letter will advise them of the requirement(s) for which the extension has been granted and the extension end date/s • Grant and reject separate requests for special circumstances extensions, a letter will be sent automatically to the customer |
| 3 | <p>Can different extension periods be recorded if multiple extensions are granted?</p> <p>No. If a customer is granted a special circumstances extension for multiple requirements, the extension end date will be the same.</p> <p>It is likely a customer may be able to meet requirements at different times, however, when considering an extension end date, the requirement that will take the longest period to meet will be used in determining the extension end date for all requirements, provided it is no later than 30 June of the second income year (that is, extended lodgement year).</p> <p>For an example of the determination of an extension end date, see Table 2 > Item 1 in the Additional examples.</p> |

Additional FAQ - Internal reviews of decisions

Table 6: this table describes additional information relating to internal reviews of extensions for special circumstances decisions.

| Item | Description |
|------|--|
| 1 | <p>Will an extension for special circumstances granted after the lodgement year be treated as an application for a formal review?</p> <p>No. If a decision was made to reject a claim or not to pay supplements and the customer doesn't understand or doesn't agree with the decision, they must be given their internal review options.</p> <p>A referral for an explanation or a formal review must be based on the customer's choice.</p> |

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| | <p>If no decision had been made and a customer notifies the agency of their circumstances, an extension decision can be made outside of the internal review process.</p> |
| 2 | <p>Can the customer request an explanation of decision or apply for a formal review of a decision to reject a special circumstances extension?</p> <p>Yes. Internal review options are available for a decision made under family assistance law to reject a special circumstances extension.</p> <p>Where a decision is made to reject a request for a special circumstances extension, a letter will be sent automatically to the customer:</p> <ul style="list-style-type: none"> • advising that they do not meet the special circumstances criteria, and • providing them with information about their review and appeal rights <p>See First contact about a decision and the internal review process.</p> |

Forms (staff)

Families intending to lodge a claim after the lodgement year will need to lodge a paper claim form, as online claims are not available.

[Claim for an annual lump sum payment of Family Tax Benefit \(2023-24\) \(FA054\)](#) - Use **Search** to find the form.