

Use this form to apply for Recognition of Prior Learning (RPL) if you have completed studies that are equivalent to ATL009 Corporate Tax. An application fee of \$215 applies, this is non-refundable. Refer to [taxinstitute.com.au/education](https://taxinstitute.com.au/education) for policies and fees. Please retain original copy for your records. HEPCO Pty Ltd trading as The Tax Institute Higher Education. ABN 30 642 863 787.

FORM B | WD

Date of issue: July 2025

## 1 Candidate information

Candidate ID:

Title:  Mr  Mrs  Miss  Ms  Other  (please specify) Date of birth:

First name\*:  Last name\*:

\*This will appear on your testamur.

## 2 Contact information

Please update my details

### Personal details:

Home address:

Suburb / City:  State:  Postcode:

Country:   
(if outside Australia)

Email:

Home tel:  Mobile:

### Employment/Business details:

Company:  Position:

Address:

Suburb / City:  State:  Postcode:

Country:   
(if outside Australia)

Bus tel:  Bus fax:

### 3 Evidence table

The Tax Institute Higher Education subject details	The Applicant's subject/s studied
<b>Name of Education Provider</b> The Tax Institute Higher Education	<b>Name of previous Education Provider/s:</b>  Is the institution which you completed your studies recognised by the regulator/s and/or accredited? (see <a href="http://tpb.gov.au">tpb.gov.au</a> or <a href="http://training.gov.au">training.gov.au</a> or <a href="http://teqsa.gov.au/national-register">teqsa.gov.au/national-register</a> ) <input type="checkbox"/> YES <input type="checkbox"/> NO
<b>Subject Applied for</b> Corporate Tax	<b>Subject/s Studied:</b>
<b>Code</b> ATL009	<b>Code:</b>
<b>Credit Point Value</b> 6	<b>Credit Point Value:</b>
<b>Contact Hours</b> 10-15 hours per week	<b>Contact Hours:</b>
<b>Subject Duration</b> 12 weeks	<b>Subject/s Duration, Year of Study:</b>
<b>Assessments</b> ✓ Online checkpoint tests ✓ Final Exam ✓ Assignment	<b>Assessments Completed (highlight relevant):</b> <input type="checkbox"/> Formal exam <input type="checkbox"/> Assignment <input type="checkbox"/> In class exam <input type="checkbox"/> Other:
Is there any relevant experience that has extended the learning of the topic/subject? <input type="checkbox"/> YES (add attachment, see Other Evidence, Section 4 Checklist) <input type="checkbox"/> NO	
<b>LEARNING OUTCOMES</b> from The Tax Institute Higher Education subject modules	<b>LEARNING OUTCOMES</b> Applicant to insert Learning Outcomes from the subject/s studied
<b>ATL009.1 Consolidations</b> – Core rules – Cost setting – Losses – Practical considerations – Multiple entry consolidated (MEC) groups – Other consolidation issues	<b>Matched Learning Outcomes:</b>
<b>ATL009.2 Corporate Finance</b> – Overview & introduction – Sources of corporate finance – Investors perspective – Distinguishing Debt and Equity – Thin capitalisation rules – Structured retail financial products – Commercial debt forgiveness – Taxation of financial arrangements – Qualifying securities – Traditional securities – Other aspects of funding	<b>Matched Learning Outcomes:</b>

LEARNING OUTCOMES from The Tax Institute Higher Education subject modules	LEARNING OUTCOMES Applicant to insert Learning Outcomes from the subject/s studied
<b>ATL009.3 Capital Management</b> <ul style="list-style-type: none"> <li>- On-market share buybacks</li> <li>- Off-market share buybacks</li> <li>- Capital returns</li> </ul>	<b>Matched Learning Outcomes:</b>
<b>ATL009.4 Corporate Restructures</b> <ul style="list-style-type: none"> <li>- Impact of tax consolidation on corporate restructures</li> <li>- Division 615 ITAA97 – Exchange of shares in one company or units in a unit trust for shares in another company</li> <li>- Subdivision 124-M ITAA97 Scrip-for-scrip roll-over</li> <li>- Analysis of differences between Div 615 and Subdiv 124-M</li> <li>- Division 125 – Demerger</li> <li>- Debt/equity rules in a restructure</li> <li>- Pre-sale dividends</li> <li>- Section 177EA ITAA36</li> </ul>	<b>Matched Learning Outcomes:</b>
<b>ATL009.5 International</b> <ul style="list-style-type: none"> <li>- Thin Capitalisation</li> <li>- Transfer Pricing</li> <li>- Controlled foreign company (CFC) regime</li> <li>- Conduit foreign income (CFI)</li> <li>- Tax treaties</li> </ul>	<b>Matched Learning Outcomes:</b>
<b>ATL009.6 Winding-up and Liquidations</b> <ul style="list-style-type: none"> <li>- Winding-up companies</li> <li>- Director’s liability for company tax liabilities</li> <li>- Tax obligations when winding up a company</li> <li>- Tax issues in winding-up and liquidations</li> </ul>	<b>Matched Learning Outcomes:</b>
<b>ATL009.7 Tax Incentives</b> <ul style="list-style-type: none"> <li>- Registering eligible R&amp;D activities</li> <li>- Tax offset on eligible R&amp;D activities</li> <li>- R&amp;D disposals, recoupments and clawbacks</li> <li>- Using R&amp;D offsets</li> <li>- Impacts on franking accounts</li> <li>- Interaction with tax consolidation</li> <li>- Other tax incentives</li> <li>- Corporate R&amp;D case study</li> </ul>	<b>Matched Learning Outcomes:</b>

## 4 Checklist

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### Compulsory Evidence

- Completed the Evidence Table in Section 3 – if not completed, Application will not be assessed
- Attached certified copies of all relevant Academic Transcripts showing Institutions where study was undertaken
- Attached a Unit / Subject Outline studied at the previous educational institution, subjects and subject codes must match the Subjects and Subjects codes on supplied Academic Transcript
- Evidence of relevant professional experience – copy of your current Résumé

### Other Evidence:

- Letter from your employer confirming you have the required relevant Australian tax experience
- Evidence of current membership of a law institute or society, the IPA, CPA, ICAA or a practising certificate
- Evidence of satisfaction of continuing professional development (CPD) requirements

Other:

## 5 Candidate Declaration

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I confirm that I have read and accept The Tax Institute Higher Education's policies and procedures (see [taxinstitute.com.au/education](http://taxinstitute.com.au/education) for policies and fees), including:

- Enrolment,
- Deferring and Withdrawing,
- Membership, and
- Recognition of Prior Learning

I hereby declare that the information in this application is true and correct.

Full name: (please print)

Signature:

Date of signature:

DD/MM/YYYY

## 6 Payment

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On completion of this form your application will be submitted for processing. Once completed, you will be contacted for payment, or you may submit the "Payment Authorisation Form".

Please complete this form and return by email to [taxeducation@taxinstitute.com.au](mailto:taxeducation@taxinstitute.com.au). Please refer to [taxinstitute.com.au/education](http://taxinstitute.com.au/education) for policies and fees. Please retain original copy for your records. HEPCO Pty Ltd trading as The Tax Institute Higher Education. ABN 30 642 863 787.

FORM WD

## 1 Contact information

Please update my details

Candidate ID:

Title:  Mr  Mrs  Miss  Ms  Other (please specify)

First name:  Last name:

Company:

Email:

Postal address:

Suburb / City:  State:  Postcode:

Country:   
(if outside Australia)

Phone:  Mobile:

**Privacy:** HEPCO Pty Ltd, trading as The Tax Institute Higher Education (HEPCO), a subsidiary of The Tax Institute ("TTI"), together with TTI collects, uses, holds and discloses personal information in accordance with TTI's Privacy Policy. By submitting your application to HEPCO, you confirm that you have read TTI's Privacy Policy and you consent to your personal information being collected, used and held by TTI and disclosed to third parties in accordance with TTI's Privacy Policy. TTI's Privacy Policy is available at [taxinstitute.com.au/about-us/privacy-copyright-disclaimer](http://taxinstitute.com.au/about-us/privacy-copyright-disclaimer).

## 2 Payment method

Please charge \$  to my  AMEX  Visa  MasterCard

Name on card:

Card no.:  Expiry date:  Cardholder's signature:

For further information please contact us on **1300 829 338** or email [taxeducation@taxinstitute.com.au](mailto:taxeducation@taxinstitute.com.au).

### To apply

**Email** [taxeducation@taxinstitute.com.au](mailto:taxeducation@taxinstitute.com.au)  
**Mail** Level 21, 60 Margaret Street, Sydney NSW 2000  
**Call** 1300 829 338

**Submit form**