



Your tax return

- <https://www.ato.gov.au/Individuals/Your-tax-return/>
- Last modified: 16 Jun 2022
- QC 32089

Your tax return is a form you can complete online or by paper, get help from a tax agent or our Tax Help program.

[Before you prepare your tax return](#)

Find out what's new or changed and what you need to lodge a tax return this income year or prior years.

[How to lodge your tax return](#)

Check what options you have to lodge your tax return yourself or with help from someone else.

[Help and support to lodge your tax return](#)

If you need help lodging your tax return our Tax Help program is free and helps individuals with simple tax affairs.

[Check the progress of your tax return](#)

Check the progress of your tax return using our self-help services, most returns lodged online process within 2 weeks.

[Missing tax return refunds](#)

Options are available to you if you can't find a tax refund you're expecting through electronic funds transfer (EFT).

[Correct \(amend\) your tax return](#)

Find out how to correct or fix a tax return if you make a mistake or, contact us if we've made an error.

Before you prepare your tax return

- <https://www.ato.gov.au/Individuals/Your-tax-return/Before-you-prepare-your->

[tax-return/](#)

- Last modified: 17 Aug 2022
- QC 68143

Find out what's new or is changing this income year and work out if you need to lodge a tax return.

On this page

- [Reasons you need to lodge](#)
- [Information you need to lodge](#)

Reasons you need to lodge

Each income year you need to assess your personal circumstances to [work out if you need to lodge a tax return](#). Reasons you need to lodge a tax return may include if you:

- had any tax taken out (withheld) from income you receive
- had \$1 or more of foreign income
- pay or receive child support
- had business or investment income
- are leaving Australia and have a study or training support loan.

Information you need to lodge

Before you lodge, find out [what's new for individuals](#) this tax time.

To lodge your tax return, we recommend you have all of the following information available. You will need your:

- bank account details (BSB and account number)
- income statement or payment summaries from all of your employers
- payment summaries from Centrelink (Services Australia)
- receipts or statements for the expenses you are claiming as deductions
- your spouse's income (if you have one)
- private health insurance information (if you have cover).

If you lodge your tax return online using myTax, we will pre-fill most of this information for you. To lodge online you will need to link your myGov account to the ATO.

What's new for individuals

- <https://www.ato.gov.au/Individuals/Your-tax-return/Before-you-prepare-your-tax-return/What-s-new-for-individuals/>

- Last modified: 23 Aug 2022
- QC 32093

Before you complete your tax return for 2021–22, find out what's new and any changes that may affect you.

On this page

- [Deductibility of COVID-19 tests](#)
- [JobSeeker payment](#)
- [COVID-19 Disaster Payments](#)
- [Pandemic Leave Disaster Payment](#)
- [Cost of Living Payment](#)
- [Natural Disaster Assistance Payments](#)
- [Australian Government Disaster Recovery Payment](#)
- [Disaster Recovery Allowance](#)
- [Territories Stolen Generations Redress Scheme](#)
- [Low and middle income tax offset](#)
- [Medicare levy thresholds](#)
- [Removing the \\$450 threshold for super guarantee eligibility](#)
- [Personal super contribution amounts added to ATO online services](#)

Deductibility of COVID-19 tests

From 1 July 2021, you can [claim a deduction for the cost of COVID-19 tests](#) provided you:

- used the test for a work-related purpose, such as to determine if you can attend or remain at work
- paid for a qualifying COVID-19 test (such as a polymerase chain reaction (PCR) or rapid antigen test (RAT))
- paid for the cost yourself (that is, your employer doesn't give you a test or reimburse you for the cost)
- kept a record (such as a receipt) to prove you incurred the cost and that you were required to take the test for work purposes.

You can only claim the portion of your expense that was used for work-related purposes.

JobSeeker payment

From 20 March 2020, the JobSeeker payment has been progressively replacing certain [Government payments and allowances](#) you might receive from Services Australia through Centrelink.

JobSeeker now replaces the welfare payments, Widow Allowance and Partner Allowance, from 1 January 2022.

As a result of this change, your Centrelink payment summary for 2021–22 may show 2 types of payments, the:

- Widow or Partner Allowance
- JobSeeker payment.

We pre-fill this information in to 'Australian Government allowances and payments' in your tax return when Services Australia reports it to us. This information is usually available by the end of the first week in July each year.

COVID-19 Disaster Payments

The Australian Government provided COVID-19 Disaster Payments to eligible individuals. These payments were administered through Services Australia and provided support to individuals who were unable to earn their income because state or territory health orders prevented them working in their usual employment.

The COVID-19 Disaster Payment is non-assessable non-exempt (NANE) income. This means it is a non-taxable payment and you don't need to include it in your tax return.

For more information, see [Government grants, payments and stimulus during COVID-19](#).

Pandemic Leave Disaster Payment

The Australian Government administered the Pandemic Leave Disaster Payment through Services Australia to support individuals in certain states who couldn't earn an income because either they:

- had to self-isolate or quarantine at home
- were caring for someone with COVID-19.

This is a taxable payment and you need to include it in your tax return.

The Pandemic Leave Disaster Payment won't prefill in your tax return and won't show on your [payment summary from Services Australia](#)^{CA}.

You need to report this income manually in your tax return in the income year you received the amounts.

You can find the amounts you've received from Services Australia in the following ways:

- in your Centrelink online account select Payment history
- check letters you received online or in the post
- contact Services Australia.

Enter the amount you received at either:

- ['Australian Government special payments'](#) if you lodge online using myTax
- 'Question 24 Other income' if you lodge by paper
- 'Question 24V' or add the 'Income Details schedule' at field 'Australian government benefit taxable amount' (INCDTLS128), with field 'Australian government benefit type' (INCDTLS126) set to 'Special' if you're a registered

tax professional.

For more information, see [Government grants, payments and stimulus during COVID-19](#).

Cost of Living Payment

The [Cost of Living Payment](#)²⁷ is a \$250 one-off payment to help with the cost of living. Services Australia began distributing this payment to eligible individuals in April 2022.

The Cost of Living Payment is non-assessable non-exempt (NANE) income. This means it is a non-taxable payment and you don't need to include it in your tax return.

Natural Disaster Assistance Payments

If you experienced financial hardship as a result of a natural disaster, you may have received a relief payment from:

- local, state or federal government agencies
- a charity or community group
- your employer.

[Disaster Recovery Payments \(DRP\)](#) are non-assessable non-exempt (NANE) income. This means it is a non-taxable payment and you don't need to include it in your tax return.

If you have carried forward [losses](#) from an earlier income year, you will need to reduce that amount by any exempt income.

Emergency assistance in the form of gifts from family and friends is not taxable and you don't need to include this in your tax return.

Australian Government Disaster Recovery Payment

You may have received Australian Government Disaster Recovery Payment (AGDRP) from Services Australia if you were affected by a natural disaster.

In the 2021–22 financial year, you may have received AGDRP for:

- Victorian Storms and Floods which began in June 2021
- Queensland Floods beginning in January 2022
- NSW and South East Queensland Floods beginning in February 2022.

This payment is non-assessable non-exempt (NANE) income. This means it is a non-taxable payment and you don't need to include it in your tax return.

However, if you have carried forward [losses](#) from an earlier income year, you will need to reduce that amount by any exempt income.

If you received the Australian Government Disaster Recovery Payment - Special

Supplement for the NSW Floods, you don't need to include this in your tax return because it is non-assessable non-exempt (NANE) income.

Find out more about these floods by reading [help for people affected by a natural disaster event](#)²⁷.

Disaster Recovery Allowance

This short-term allowance from Services Australia was support if you lost income as a direct result of a natural disaster.

In the 2021–22 financial year, you may have received Disaster Recovery Allowance (DRA) for:

- Victorian Storms and Floods which began in June 2021
- Queensland Floods beginning in January 2022
- New South Wales and Queensland Storms and Floods beginning November 2021
- New South Wales and South East Queensland Floods beginning in February 2022.

Disaster Recovery Allowance and the Disaster Recovery Allowance Top-up are taxable payments which means you pay tax on these amounts and they need to be included in your tax return.

Services Australia will have sent you a letter confirming the amount of Disaster Recovery Allowance you received.

When completing your tax return, enter the Disaster Recovery Allowance you received at either:

- 'Australian Government allowances and payments' if you lodge online using myTax
- 'Question 5 Australian Government allowances and payments' if you lodge by paper
- 'Question 5A Australian Government allowance and payments' if you're a registered tax professional.

If you received the Disaster Recovery Allowance, you may be eligible to receive the [beneficiary tax offset](#). This may reduce the amount of tax you pay.

The Disaster Recovery Allowance Top-up and New Zealand Disaster Recovery Allowance will not show on your payment summary from Services Australia. It also won't be prefilled in your tax return. You need to manually include these payments in your tax return.

When completing your tax return, enter the Disaster Recover Allowance Top-up and New Zealand Disaster Recovery Allowance you received at either:

- 'Australian Government special payments' if you lodge online using myTax
- 'Question 24 Other income' if you lodge by paper

- 'Question 24V' or add the 'Income Details schedule' at field 'Australian government benefit taxable amount' (INCDTLS128), with field 'Australian government benefit type' (INCDTLS126) set to 'Special' if you're a registered tax professional.

Find out more about the:

- [NSW Floods, February 2022 – Disaster Recovery Allowance](#)[↗]
- [Queensland Floods, January 2022 – Disaster Recovery Allowance](#)[↗]
- [NSW Floods, February 2022 - New Zealand Disaster Recovery Allowance](#)[↗]
- [South East Queensland Floods, February 2022 - New Zealand Disaster Recovery Allowance](#)[↗]

Territories Stolen Generations Redress Scheme

The Territories Stolen Generations Redress Scheme is administered by the National Indigenous Australians Agency. The Scheme is for survivors of the Stolen Generations who were removed as children from their families whilst in the Northern Territory or the Australian Capital Territory (prior to their respective self-government) or the Jervis Bay Territory.

The Scheme is a financial and wellbeing package that opened on 1 March 2022 and will close on 30 June 2026. You can apply anytime between 1 March 2022 and 28 February 2026.

The Territories Stolen Generations Redress scheme payments are non-assessable non-exempt (NANE) income. This means it is a non-taxable payment and you don't need to include it in your tax return.

For more information, see [Territories Stolen Generations Redress Scheme](#)[↗].

Low and middle income tax offset

The [low and middle income tax offset \(LMITO\)](#) has increased by \$420 for the 2021–22 income year. This has increased the maximum offset amount to \$1,500. The offset applies to people with a taxable income of less than \$126,000, and who are Australian residents for tax purposes.

LMITO is not a cash refund. The offset can only reduce the amount of tax you need to pay to \$0, and if there is any offset remaining you will not receive that amount as a cash refund.

The amount of offset you are entitled to depends on your individual circumstances, such as your taxable income. You do not need to complete anything extra in your tax return to receive the offset – we work out the amount for you. If you're eligible, the offset will automatically apply and display on your notice of assessment.

Medicare levy thresholds

From 1 July 2021, the low-income thresholds for the Medicare levy and the Medicare levy surcharge have been adjusted in line with the consumer price index

(CPI). For more information see [Medicare levy reduction for low income earners](#).

Removing the \$450 threshold for super guarantee eligibility

From 1 July 2022, your employer may need to contribute to your super regardless of how much you earn per month. The \$450 per month threshold for super guarantee has been removed.

If you're under 18 years old, you'll still need to work more than 30 hours in a week to be eligible for super. This criteria has not changed.

Use our tool to [estimate your super](#).

Personal super contribution amounts added to ATO online services

There are limits on how much you can pay into your super fund each financial year without having to pay extra tax. These limits are called 'contribution caps'.

If you contribute to super and you want to stay under the contribution caps, you'll now be able to easily. You can view your [personal super contribution](#) amounts in ATO online services. The new non-concessional contributions, concessional contributions and carry forward screens will display up to five years of contributions data.

Work out if you need to lodge a tax return

- <https://www.ato.gov.au/Individuals/Your-tax-return/Before-you-prepare-your-tax-return/Work-out-if-you-need-to-lodge-a-tax-return/>
- Last modified: 17 Aug 2022
- QC 32119

Use our Do I need to lodge a tax return tool to check if you need to lodge a tax return this income year or years.

On this page

- [Options to work out if you need to lodge](#)
- [When you do and don't need to lodge](#)
- [Taking action on the result](#)

Options to work out if you need to lodge

To work out if you need to lodge a tax return, you need to consider your personal circumstances. You can use either:

- [Authenticated tool through online services for individuals](#)
- [Web version of the tool](#)

Authenticated tool through online services for individuals

You can access an authenticated version of the Do I need to lodge tool in ATO online services. You need a myGov account linked to the ATO.

If you don't already have a myGov account, to access and use our online services you will need to [create an account](#). Then link your myGov account to the ATO.

This version is available for the 2018–19 income year onwards. It can give you a more accurate result because it uses information we already know about you from our systems.

To use this version, you will need to sign in to your myGov account then:

- select, ATO from your linked services
- select Manage tax returns
- select Not lodged tab
- under the heading 'Outcome' select Do I need to lodge? for the relevant income year.

Web version of the tool

Alternatively, you can use the web version of the tool, [do I need to lodge a tax return?](#)

The web tool is available for the current income year and prior income years back to 2013–14.

When you do and don't need to lodge

You must lodge a tax return if any of the following apply to you. You:

- had tax withheld from any payments (such as wages) made to you during the income year
- are an Australian resident and your taxable income was more than the tax-free threshold (\$18,200)
- are a foreign resident and you earned more than \$1 in Australia during the income year
- are leaving Australia forever or for more than one income year
- wish to claim any tax deductions
- are a foreign resident with a study or training support loan
- are a liable or recipient parent under a child support assessment for the whole income year and your income was \$27,063 or more.

You don't need to lodge an Australian tax return if:

- you are a foreign resident and your only Australian-sourced income was interest, dividends or royalties and you paid the correct amount of non-resident

withholding tax

- you are a working holiday maker (417 or 462 visa holder) and your taxable income for the year is less than \$45,001.

Taking action on the result

If you need to lodge, find out more about your lodgment options:

- [How to lodge your tax return](#) – check what options you have to lodge your tax return yourself or with help from someone else.
- [Deceased estates](#) – if you need to lodge a tax return for someone who died during the income year or had income after they died.
- [Help and support to lodge your tax return](#) – options available if you need help with simple tax returns.

If you don't need to lodge, you usually still need to let us know by:

- [Lodging a non-lodgment advice](#)
- [Applying for a franking credit refund](#) – if you receive franking credits on your dividends, you can claim a refund even if you don't need to lodge a tax return.

How to lodge your tax return

- <https://www.ato.gov.au/Individuals/Your-tax-return/How-to-lodge-your-tax-return/>
- Last modified: 16 Jun 2022
- QC 65333

Check what options you have to lodge your tax return yourself or with help from someone else.

On this page

- [Preparing your tax return](#)
- [Lodgment options](#)
- [Due dates for your tax return](#)

Preparing your tax return

A tax return is a form you complete online, on paper or get a tax agent or our Tax Help program to help you with. Your tax return that tells us:

- how much money (income) you earn
- if you are claiming any deductions.

We use this information to check if you:

- have paid enough tax or too much
- need to pay the Medicare levy or surcharge
- can get any tax offsets (for example, the low and middle income tax offsets).

If you pay more tax than you need to, we will refund the extra amount to you (this is known as a tax refund). If you don't pay enough tax then you may receive a tax bill.

Your tax return covers the income year from 1 July to 30 June. If you need to complete a tax return you must lodge it or engage with a tax agent, by 31 October.

When you lodge a tax return you include how much money you earn (income) and any expenses you can claim as a deduction.

Lodgment options

If you need to lodge a tax return, you can choose from one of the following options depending on your circumstances.

- [Lodge your tax return online with myTax](#)
Prepare and lodge your own tax return online it is the quick, safe and secure way to lodge, most process in 2 weeks.
- [Lodge your tax return with a registered tax agent](#)
Use a registered tax agent to prepare and lodge your tax return, they are the only people that can charge a fee.
- [Lodge a paper tax return](#)
You can use the paper tax return to lodge your tax return by mail, most refunds issue within 50 business days.

Find out more about how to lodge in specific circumstances:

- [Lodging your first tax return](#)
Find out what you need to do if you are preparing and lodging a tax return for the first time.
- [Lodge your tax return before leaving Australia](#)
Find out if you can lodge your tax return early (by paper) if you are leaving Australia permanently.
- [Lodge your tax return from outside Australia](#)
Find out how you can lodge if you are outside Australia when your tax return is due.
- [Lodge a prior year tax return](#)
Find out how to lodge if you still need to lodge a tax return for a prior year.
- [Lodge a non-lodgment advice](#)
Check what you need to do if you don't need to lodge a tax return.

After you lodge you can [check the progress of your tax return](#) using our self-serve options.

We also have [Help and support to lodge your tax return](#) available for eligible individuals.

Due dates for your tax return

If you're lodging your own tax return, you need to lodge it by 31 October each year.

If 31 October falls on a weekend, the due date to lodge your tax return is the next business day after 31 October.

If you choose to use the services of a registered tax agent, they will generally have special lodgment schedules and can lodge returns for clients later than 31 October. If you are using a registered tax agent, you need to engage them before 31 October.

If you're having difficulties meeting your tax obligations or are unable to lodge by 31 October, [contact us](#) as soon as possible.

If you lodge your own tax return and it results in a tax bill, payment is due by 21 November even if you lodge:

- between 1 July and 31 October
- after the 31 October.

If you miss the due date

Even if you miss the due date, it is important to lodge as soon as you can.

If you [expect a tax bill](#), don't delay lodging. The due date for payment when you lodge your own tax return is 21 November even if you lodge late. Interest will apply to any amount you owe after 21 November.

If you're finding it hard to pay on time, you can request [help with paying](#) such as a payment plan:

- online for debts of \$100,000 or less – you will need a myGov account linked to the ATO
- by automated phone service for debts of \$100,000 or less
- by phone, contact us for debts over \$100,000 so we can work with you to tailor a payment plan to your circumstances.

Authorised by the Australian Government, Canberra.

Lodge your first tax return

- <https://www.ato.gov.au/Individuals/Your-tax-return/How-to-lodge-your-tax-return/Lodging-your-first-tax-return/>
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- QC 45962

Find out what you need to do if you are preparing and lodging a tax return for the first time.

On this page

- [How to lodge your tax return](#)
- [Tax return due date](#)

How to lodge your tax return

Before you lodge a tax return, [work out if you need to lodge a tax return](#). You should also check [what's new for individuals](#) for updates and changes this income year.

If you don't need to lodge, you still need to [lodge a non-lodgment advice](#). Most individuals who earn income and had tax withheld from that income need to lodge a tax return.

If you need to lodge you can choose how you prepare and lodge your tax return. You can choose to:

- [Lodge your tax return online with myTax](#)
Prepare and lodge your own tax return, refunds usually issue within 2 weeks and we pre-fill some information for you.
- [Lodge your tax return with a registered tax agent](#)
A qualified registered tax agent can help you prepare and lodge your tax return for a fee.
- [Lodge a paper tax return](#)
Use the paper form to prepare and lodge your tax return, refunds usually issue within 50 business days.

If you need [help to prepare and lodge your tax return](#), you may be eligible for our free Tax Help program. This is a service to help eligible individuals with simple tax affairs.

Tax return due date

If you are preparing and lodging your own tax return, you have from 1 July to 31 October to lodge. If you lodge online we will [pre-fill most of your information](#) in your tax return for you. You'll be less likely to leave something out.

Lodge your tax return online with myTax

- <https://www.ato.gov.au/Individuals/Your-tax-return/How-to-lodge-your-tax-return/Lodge-your-tax-return-online-with-myTax/>
- Last modified: 16 Jun 2022
- QC 40183

Prepare and lodge your own tax return online it is the quick, safe and secure way to lodge, most process in 2 weeks.

On this page

- [Benefits of lodging with myTax](#)
- [What you can do with myTax](#)
- [Access to myTax](#)
- [More how-to videos](#)

Watch: A quick demonstration of lodging with myTax

Media: A quick demonstration of lodging with myTax
<http://tv.ato.gov.au/ato-tv/media?v=bd1bdiubo71uum> [↗] (Duration: 03:08)

Benefits of lodging with myTax

Our online services for individuals are available to access through myGov or the ATO app. You need to create a myGov account and link to the ATO. Within the online product you can access myTax, so there's no need to download any software.

Using myTax you can lodge your tax return on a computer, smartphone or tablet.

The benefits include:

- We can pre-fill most information from your employers, banks, government agencies, health funds and third parties by late July.
- We use a range of systems and controls to protect your information.
- It's available 24 hours a day 7 days a week, so you can lodge at your convenience.
- You'll get your refund faster, generally within 2 weeks (14 days).
- You can upload records you keep in the [myDeductions](#) tool to pre-fill your tax return.
- It is available for all individuals and sole traders who want to lodge their own tax return.
- You will receive a lodgment receipt by email to confirm that we have your lodgment.

What you can do with myTax

With myTax you can:

- lodge a tax return from the 2016 income year onwards
- lodge your 2014 and 2015 tax returns, if you're eligible – see [lodge a prior year tax return](#)
- tell us if you don't need to lodge (also known as a non-lodgment advice or return not necessary) – see [lodge a non-lodgment advice](#)
- review and print your tax return before or after you lodge
- see an estimate and breakdown of your refund or debt (tax owing).

Access to myTax

To lodge online with myTax you will need a [myGov account with an active link to the ATO](#). You can also login to our online service for individuals using the ATO app.

Start your tax return with myTax

The due date to lodge your tax return is 31 October and most refunds issue within 2 weeks. If you need [help or support to lodge](#), check if you are eligible.

More how-to videos

- [How to add and review deductions in myTax](#)[↗]
- [How to complete the business section in myTax](#)[↗]
- [How to personalise your return in myTax](#)[↗]
- [How to use the Depreciation and capital allowances tool in myTax](#)[↗]

Pre-filling your online tax return

- <https://www.ato.gov.au/Individuals/Your-tax-return/How-to-lodge-your-tax-return/Lodge-your-tax-return-online-with-myTax/Pre-filling-your-online-tax-return/>
- Last modified: 16 Jun 2022
- QC 32084

When you lodge online with myTax, we pre-fill your tax return with information we already have.

On this page

- [How we get information for pre-fill](#)
- [myDeductions](#)
- [Before you finalise your return](#)

How we get information for pre-fill

Pre-filling can make doing your tax return easier and more accurate. You can also upload your records from the myDeductions tool into your tax return. Pre-fill information comes from:

- employers
- organisations such as health funds, government agencies and banks
- records you upload to myDeductions tool in the ATO app
- our record of your previous tax returns and current tax account status.

From 1 July 2022, bank interest data that we have high confidence in will now require you to add an adjustment reason before you can make changes in myTax.

How much information we can pre-fill depends on when we receive the information from those organisations and when you lodge your return.

Pre-fill information is usually available within a couple of days of it being reported to us.

Most information is sent to us by late July but many organisations send us their information much earlier.

You can use the [pre-fill availability](#) page to check if we've received information from the organisations from that you receive income.

You can also [start your myTax return](#)[□] to see what pre-fill information is ready.

myDeductions

In the ATO app [myDeductions](#) is a record-keeping tool that makes it easier for you to keep track of your records digitally.

Watch: A quick demonstration of myDeductions

This video shows how easy it is to keep your records using myDeductions.

Media: A quick demonstration of myDeductions

<http://tv.ato.gov.au/ato-tv/media?v=bd1bdiubgosm84>[□] (Duration: 01:22)

Sole traders with simple affairs can also use it to help keep track of their business income and expenses.

You can upload your completed records directly to myTax from the myDeductions tool in the ATO app. If you use a registered tax agent, you also can email your records directly to them.

The myDeductions tool allows you to keep your records digitally in one place during the income year for:

- all work-related expenses (including motor vehicle trips)
- interest and dividend deductions
- gifts or donations
- costs of managing tax affairs
- sole trader expenses and business income
- other deductions.

Before you finalise your return

Always check your pre-fill information against your own records. You should correct the pre-filled information if you have more up-to-date information.

If you believe the pre-fill information is wrong, contact the organisation that provided the information to resolve any differences before lodging your return.

For example, if we pre-fill \$24 interest from your bank but your own records show you only received \$12, query this with your bank – it's possible they recorded your account in one name, when it's actually a joint account.

If there is an error in the organisation's records, they must send us the correct information.

If we identify data that doesn't match, we will seek clarification from you.

If you need the full account details to query a pre-fill amount with an organisation, you can [contact us](#).

Lodge with a registered tax agent

- <https://www.ato.gov.au/Individuals/Your-tax-return/How-to-lodge-your-tax-return/Lodge-your-tax-return-with-a-registered-tax-agent/>
- Last modified: 16 Jun 2022
- QC 49329

Use a registered tax agent to prepare and lodge your tax return, they are the only people that can charge a fee.

On this page

- [Choosing a tax agent](#)
- [Registered tax agent due dates for tax returns](#)
- [Lodging prior year tax returns](#)

Choosing a tax agent

A tax agent is a qualified professional who can help you prepare and lodge your tax return. You can engage the services of a tax agent either online or face-to-face.

Tax agents must be registered with the Tax Practitioners Board (TPB). You can find a registered tax agent or check whether a person is registered by visiting the [TPB website](#)[↗].

Using a registered tax agent will provide you with consumer protection as the TPB ensures they:

- meet and maintain the required standard or qualifications and experience
- comply with the Code of Professional Conduct.

When choosing an agent, you should discuss the service they can provide so you

both know what to expect.

You can use the [myDeductions tool](#) in the ATO app to easily keep copies of your records and share these with your tax agent. You are responsible for the tax records you provide your tax agent.

The myDeductions record-keeping tool allows both individuals and sole traders to keep track of:

- general expenses, such as gifts and donations made to a deductible gift recipient
- worked-related and sole-trader deductions (and business income).

You can either upload your records or email them to your tax agent.

Registered tax agent due dates for tax returns

Most registered tax agents have a special lodgment program and can lodge returns for their clients after the usual 31 October deadline. The due date for your tax return will depend on your personal situation as well as when you engage your tax agent. You should contact your tax agent for advice about your situation.

If you're using a tax agent for the first time, or using a different tax agent, you should contact them before 31 October to be part their lodgment program due dates.

Lodging prior year tax returns

If you haven't lodged a tax return for a prior income year, it's important to get up to date as soon as possible. Getting your lodgment up to date may help you to avoid [interest accruing on any tax debts and late lodgment penalties](#).

Your tax agent can also prepare and [lodge prior year tax returns](#) for you.

Lodge a paper tax return

- <https://www.ato.gov.au/Individuals/Your-tax-return/How-to-lodge-your-tax-return/Lodge-a-paper-tax-return/>
- Last modified: 16 Jun 2022
- QC 32121

You can use the paper tax return to lodge your tax return by mail, most refunds issue within 50 business days.

On this page

- [How to lodge a paper tax return](#)

- [Where to send your tax return](#)
- [Other ways to lodge](#)

How to lodge a paper tax return

To lodge a paper tax return, you will need:

- the [individual tax return instructions](#)
- a copy of the paper [tax return for individuals](#).

Alternatively, you can order a pack that includes the instructions and 2 copies of the tax return form. You can order these through our [publication ordering service](#) online or by phone.

You can also lodge [prior years individuals tax return forms and schedules](#) by paper.

You may also need:

- [Supplementary section](#)
- [Business and professional items schedule](#)

Supplementary section

You will also need to complete and lodge the supplementary tax return if you have:

- distributions from a partnership or trust
- capital gains
- foreign source income
- rental income.

Order the supplementary section return form online through our [publication ordering service](#). Search 'Tax return for individuals (supplementary section)'.

The instructions for the [individual supplementary tax return](#) are only available online.

Business and professional items schedule

You will need to lodge the Business and professional items schedule if you have:

- personal services income (PSI)
- a net income or loss from a business
- deferred non-commercial business losses.

To request a copy of the Business and professional items schedule, [contact us](#).

The [business and professional items instructions](#) are only available online.

Where to send your tax return

Send your completed tax return to:

Australian Taxation Office

GPO Box 9845
[insert the name and postcode of your capital city]

For example:

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Sending your tax return from outside Australia

If you are sending your paper tax return from overseas, change the address on the pre-addressed envelope by crossing out 'IN YOUR CAPITAL CITY' and replacing it with:

SYDNEY NSW 2001, AUSTRALIA

It will help us if you also cross out the barcode above the address.

If you are using your own envelope, mail it to:

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001, AUSTRALIA

Other ways to lodge

To get your refund faster, generally within two weeks you can [lodge your tax return online with myTax](#).

You can access myTax through your myGov account when you link to the ATO. If you don't have a myGov account, you will need to [create an account and link it to the ATO](#).

If you need [help and support to lodge](#), check what help is available and if you're eligible.

Lodge your tax return before leaving Australia

- <https://www.ato.gov.au/Individuals/Your-tax-return/How-to-lodge-your-tax-return/Lodge-your-tax-return-before-leaving-Australia/>
- Last modified: 16 Jun 2022
- QC 33230

Find out if you can lodge your tax return early (by paper) if you are leaving Australia permanently.

On this page

- [Eligibility to lodge an early tax return](#)
- [How to lodge an early tax return](#)
- [Other lodgment options](#)

Eligibility to lodge an early tax return

If you leave Australia permanently and it is before the end of the income year (30 June), you may be able to lodge your tax return early.

You will need to use the paper tax return form to lodge early. Processing for early lodgments is 50 business days.

We only accept early lodgment of tax returns for individuals before the end of the income year if you are either:

- a foreign resident for tax purposes and you
 - are leaving Australia permanently
 - will no longer derive Australian-sourced income (other than interest, dividend and royalty income)
- an Australian resident for tax purposes and you
 - are leaving Australia
 - are ceasing to be an Australian resident for tax purposes
 - will no longer derive Australian-sourced income (other than interest, dividend and royalty income).

You will need to lodge your tax return during the normal lodgment period (1 July to 31 October) if you:

- are not leaving Australia permanently
- will receive Australian-sourced income (other than interest, dividends and royalties) after leaving Australia
- have one of the following:
 - Higher Education Loan Program (HELP) debt
 - Trade Support Loan (TSL) debt
 - Vocational education and training (VET) Student Loan debt.

How to lodge an early tax return

If you meet the eligibility requirements outlined above, you will need to:

- Refer to the current [individual tax return instructions](#).
- Collect a payment summary from each of your employers plus details of other income you earned while in Australia. Payslips aren't sufficient as they may not contain final payment details.
- If your employer reports to us through Single Touch Payroll your payment, tax and super information will be available as an income statement online in myGov.
- Contact us to discuss general requirements such as the payment of any outstanding debts and lodgment of tax returns for earlier years (you need your

tax file number and other identifying information such as your previous year's notice of assessment to establish proof of identity).

- Consider any recent legislative changes that may impact on your circumstances when preparing your early tax return
- Complete your paper [tax return for individuals](#) and mark the relevant year in bold on the front of the tax return. For example, if you are using *Individual tax return instructions 2022* to complete your return for the 2022–23 income year, cross out the 2022 and mark the tax return 2023.

We will calculate your entitlement to the [low and middle income earners tax offset](#). You don't need to do anything to make this happen.

Post your completed tax return to the address on the paper form.

Your notice of assessment will be sent to the postal address you write on your tax return.

If you think your circumstances put you under serious financial hardship review your eligibility to [request priority processing](#).

Other lodgment options

If you link your myGov account to the ATO you can [lodge your tax return online with myTax](#) from overseas.

To access myGov you will need to ensure you have sign in options you can access from overseas. You will also need an Australian bank account you can use to receive any refund amounts.

Lodge your tax return from outside Australia

- <https://www.ato.gov.au/Individuals/Your-tax-return/How-to-lodge-your-tax-return/Lodge-your-tax-return-from-outside-Australia/>
- Last modified: 16 Jun 2022
- QC 33246

Find out how you can lodge if you are outside Australia when your tax return is due.

On this page

- [Residency status](#)
- [When to lodge your tax return](#)
- [Lodgment options for Australian residents overseas](#)

Residency status

As an Australian resident travelling or [living overseas](#), you may continue to be an Australia resident while you're overseas.

Your residency status helps you work out if you need to lodge a tax return in Australia and your lodgment options.

Check [your tax residency](#), if you're unsure.

If you're a foreign or temporary resident or working holiday maker returning to your home country or have left Australia, check [how to lodge your tax return](#).

When to lodge your tax return

You will need to lodge your tax return within the normal lodgment period 1 July to 31 October.

If you lodge with a registered tax agent you may have a longer due date under their lodgement program.

Lodgment options for Australian residents overseas

The easiest way to lodge your tax return from overseas is to [lodge your tax return online with myTax](#).

To lodge online you need a myGov account with an active link to the ATO.

If you don't have a myGov account, it's easy to [create an account and link it to the ATO](#).

You will need to:

- ensure you update your myGov account settings so you have sign in options you can access from overseas
- an Australian bank account you can use to receive any refund amounts.

Alternatively, you can:

- [Lodge your tax return with a registered tax agent](#)
- [Lodge a paper tax return](#)
- [Lodge your tax return before leaving Australia](#)

You can also have a friend or family member lodge a tax return on your behalf. You'll need to complete a power of attorney if the friend or family member signs the tax return on your behalf.

Lodge a prior year tax return

- <https://www.ato.gov.au/Individuals/Your-tax-return/How-to-lodge-your-tax-return/Lodge-a-prior-year-tax-return/>
- Last modified: 16 Jun 2022
- QC 32111

Find out how to lodge if you still need to lodge a tax return for a prior year.

On this page

- [Lodgment options](#)
- [Online lodgment availability](#)
- [If you don't need to lodge](#)

Lodgment options

If you still need to lodge a tax return for a prior income year, it's important to get up to date as soon as possible to reduce the risk of penalties and interest.

If you're not sure if you need to lodge a return, go to [work out if you need to lodge a tax return](#).

If you need to lodge a tax return for a prior year, you have 3 options:

- [Lodge your tax return online with myTax](#)
- [Lodge with a registered tax agent](#)
- [Lodge a paper tax return](#)

Online lodgment availability

You can lodge prior year tax returns online with myTax from 2016.

You may also be able to lodge online for 2014 and 2015, if you're eligible. Check the:

- [Eligibility for 2015](#)
- [Eligibility for 2014](#)

For 2013 and earlier, online lodgment for tax returns isn't available.

If you are not eligible to use myTax 2014 or 2015 or want to lodge for 2013 and earlier, you will need to:

- [Lodge with a registered tax agent](#)
- [Lodge a paper tax return](#)

If you don't need to lodge

You usually still need to tell us if you don't need to lodge a tax return by [lodging a non-lodgment advice](#). The quickest way is using our online services through myGov.

You can submit a non-lodgment advice online for income years dating back to 2000.

You can also lodge prior year [non-lodgment advice forms by paper](#)

If you're having difficulties meeting your tax obligations, [contact us](#) as soon as possible to discuss your circumstances.

Lodge a non-lodgment advice

- <https://www.ato.gov.au/Individuals/Your-tax-return/How-to-lodge-your-tax-return/Lodge-a-non-lodgment-advice/>
- Last modified: 23 Sep 2022
- QC 63269

Check what you need to do if you don't need to lodge a tax return.

On this page

- [When you don't need to lodge](#)
- [How to lodge the non-lodgment advice](#)
- [Circumstances affecting non-lodgment](#)

When you don't need to lodge

You usually don't need to lodge a tax return where:

- your income is under the tax-free threshold (\$18,200)
- no tax has been withheld from that income.

However, there are [certain circumstances](#) which require you to lodge even where the above applies to you.

Use one of our *Do I need to lodge a tax return* tools to [work out if you need to lodge a tax return](#).

If you work out that you don't need to lodge a tax return, let us know so we don't send you reminders. You can complete a non-lodgment advice online for most income years.

How to lodge the non-lodgment advice

If you work out that you don't need to lodge a tax return, tell us by lodging a non-lodgment advice (also known as a return not necessary).

You can complete either:

- [Non-lodgment advice through ATO online services](#)^{Ex} – you will first need to sign in with myGov
 - select ATO services

- from the menu select Tax
 - from the drop-down menu select Lodgments
 - select Non-lodgment advice.
- [Non-lodgment advice form](#) – download and print the form and lodge by mail.

You can submit a non-lodgment advice online for income years dating back to 2000.

You can also tell us that you will no longer need to lodge a return for this income year and future years by following the steps above.

Circumstances affecting non-lodgment

The following are common circumstances that mean you need to lodge a tax return.

- [Tax withheld from income under the tax-free threshold](#)
- [Foreign residents with study and training support loans](#)
- [Centrelink clients](#)
- [Child support \(liable and recipient parent\)](#)
- [Active ABN, pay as you go withholding or instalments](#)
- [Franking credits refund](#)

Tax withheld from income under the tax-free threshold

If you earn less than the tax-free threshold (\$18,200) and pay tax of \$1 or more, you can get a refund of the tax amounts. You need to lodge a tax return to receive a refund of these amounts.

If you're a part year Australian resident, your tax-free threshold will be less than \$18,200.

Use the *Do I need to lodge a tax return* tools to [work out if you need to lodge a tax return](#).

If you're a foreign resident with \$1 or more Australian taxable income, you must lodge a tax return.

Living overseas with a study and training support loans

If you live outside of Australia and have a Higher Education Loan Program (HELP), VET Student Loan (VSL) or Trade Support Loan (TSL) debt owing to the Australian government, you have the same [repayment obligations](#) for these loans as people who live in Australia. These repayment obligations must be met.

If you earn income, you must report your worldwide income by lodging online or using a registered Australian tax agent.

Centrelink clients

If you receive family assistance payments (such as Family Tax Benefit or Child Care Subsidy), you need to provide your family income to Centrelink.

To meet your tax obligations, you need to complete the following processes with us

depending on your circumstances:

- lodge an income tax return (if required)
- lodge a non-lodgment advice with us.

You will also need to advise Centrelink if you and your spouse don't need to lodge a tax return (if applicable) and confirm income for you and your spouse. You can use either your Centrelink online account or Express Plus Centrelink mobile app to provide this information.

If you are receiving Child Care Subsidy, Centrelink require income for any spouse you had during the year and have separated from. If you have concerns about confirming their income, phone the Centrelink [Families line](#)[☞] to discuss options.

Child support (liable and recipient parent)

If you were a liable or recipient parent under a child support assessment, you must lodge a tax return unless both of the following apply:

- you receive government benefits for the entire income year
- your income was less than \$27,063.

Active ABN, pay as you go withholding or instalments

You will not be able to complete a non-lodgment advice if our records show that during the income year, you:

- had an [active ABN](#)
- report pay as you go withholding
- had pay as you go instalments.

Active ABN options

If you have an active ABN you need to lodge a tax return, this may be a nil (\$0) income tax return. You will need to do this whether you have either:

- ceased trading
- just commenced trading.

You will also need to [cancel your business registrations](#) if you have ceased trading, from the date you ceased trading. You must meet all your lodgment and payment obligations prior cancelling your ABN.

Franking credits refund

If you receive franking credits on your dividends and are not required to lodge a tax return, you can still [apply for a refund of your franking credits](#).

Help and support to lodge your tax return

- <https://www.ato.gov.au/Individuals/Your-tax-return/Help-and-support-to-lodge-your-tax-return/>
- Last modified: 16 Jun 2022
- QC 65740

If you need help lodging your tax return our Tax Help program is free and helps individuals with simple tax affairs.

[Tax Help program](#)

Our Tax Help program is free and helps eligible people earning \$60, 000 or less to lodge their tax return online.

[Become a Tax Help volunteer or open a Tax Help centre](#)

Become a Tax Help volunteer and help people in your community prepare and lodge their tax returns online using myTax.

[National Tax Clinic program](#)

A government-funded initiative for people unable to afford professional advice or representation with their tax affairs.

[Lodge your tax return with a registered tax agent](#)

Use a registered tax agent to prepare and lodge your tax return, they are the only people that can charge a fee.

Tax Help program

- <https://www.ato.gov.au/Individuals/Your-tax-return/Help-and-support-to-lodge-your-tax-return/Tax-Help-program/>
- Last modified: 31 Mar 2022
- QC 32082

Our Tax Help program is free and helps people earning \$60,000 or less lodge their tax return online. If you need help lodging your tax return, you may be eligible for assistance through the Tax Help program.

On this page

- [About the Tax Help program](#)
- [Eligibility for Tax Help](#)
- [Make an appointment](#)

Watch: About the Tax Help program

Media: About the Tax Help program

<http://tv.ato.gov.au/ato-tv/media?v=bd1bdiubos1w1g> (Duration: 00:21)

About the Tax Help program

From July to October each year, our accredited volunteers help people lodge their tax returns online. Our volunteers can also help you to:

- create a myGov account
- lodge an amendment to your tax return
- claim a refund of franking credits
- tell us if you don't need to lodge a tax return.

You can speak to a Tax Help volunteer:

- online
- by phone
- in person at Tax Help centres across Australia.

Eligibility for Tax Help

You are eligible for Tax Help if your income is around \$60,000 or less for the income year and you didn't:

- work as a contractor – for example, a contract cleaner, taxi or uber driver
- run a business, including as a sole trader
- have partnership or trust matters
- sell shares or an investment property
- own a rental property
- have capital gains tax (CGT)
- receive royalties
- receive distributions from a trust, other than a managed fund
- receive foreign income, that is not a foreign pension or annuity.

If you are not eligible for Tax Help you may qualify for assistance from a [National Tax Clinic program](#).

Make an appointment

If you're eligible for the Tax Help program, you will need to make an appointment. You will also need to [create a myGov account and link it to the ATO](#).

When you are ready to make an appointment, phone us on 13 28 61 (select option 3, then option 2) for Tax Help services near you.

You will need to bring the following with you for your appointment:

- your myGov username or email you use for myGov and password – if you are unable to locate or remember your myGov sign in details, or don't have a myGov account, our volunteers can help

- your mobile phone to receive your myGov SMS security code
- your bank account details (BSB and account number)
- your tax file number (TFN)
- an original or amended notice of assessment from any one of the last five years
- income statements or payments summaries from all sources
- all your receipts for gifts, donations and work-related expenses
- details of any child support payments made
- details of your spouse's (married or de-facto) taxable income or a reasonable estimate if you had a spouse at any time during the financial year.

For easy-to-read information about doing your tax or linking your myGov account to the ATO, go to:

- [How to link your myGov account to your tax and super](#)
- [Get ready to do your tax](#)
- [How to do your tax](#)

Become a Tax Help volunteer or open a Tax Help centre

- <https://www.ato.gov.au/Individuals/Your-tax-return/Help-and-support-to-lodge-your-tax-return/Become-a-Tax-Help-volunteer-or-open-a-centre/>
- Last modified: 10 Mar 2022
- QC 45963

Become a Tax Help volunteer and help people in your community prepare and lodge their tax returns online using myTax.

We're looking for volunteers to join our [Tax Help program](#). You don't need any special experience to become a Tax Help volunteer. We provide training and support to help you.

On this page

- [About the Tax Help program](#)
- [Eligibility to be a Tax Help volunteer](#)
- [Training for Tax Help volunteers](#)
- [Benefits to volunteering](#)
- [How to apply to volunteer](#)
- [Open a Tax Help centre](#)

About the Tax Help program

Tax Help is a free service to help [eligible people earning \\$60,000 or less and with](#)

[simple tax affairs](#) manage their tax obligations.

From July to October each year, our Tax Help community volunteers will help prepare and lodge tax returns using myTax. Volunteers can also help clients to:

- create a [myGov](#) account
- lodge amendments
- claim a refund of franking credits
- tell us if clients don't need to lodge a return.

Volunteers can help clients online or by phone. They also provide help from Tax Help centres across the country.

Eligibility to be a Tax Help volunteer

You can become a Tax Help volunteer if you:

- are at least 18 years old
- have lived in Australia permanently for the last 2 years
- pass a pre-engagement check (which includes a police records check)
- complete online training.

Training for Tax Help volunteers

Tax Help will provide training between March and June each year. We will introduce you to [myGov](#) and our online platform for lodging tax returns, myTax. We will show you how to prepare and lodge tax returns online.

Training is self-paced and online so you will need access to a computer and the internet.

Benefits to volunteering

There are many benefits to volunteering, not least of which is that it makes you feel good! By becoming a Tax Help volunteer, you'll also:

- learn and share new skills
- build your resume with real work experience
- create professional networks and make new friendships
- benefit your local community
- boost your self-esteem and self-confidence.

How to apply to volunteer

Applications are open for Tax Help volunteers for Tax Time 2022.

If you are interested in becoming a Tax Help volunteer, send your expression of interest by email to ceataxhelp@ato.gov.au. Include your name, contact number, suburb and State or Territory.

Watch: That's how Tax Help helps

This video shows Evelyn Jacobsen's experience as a Tax Help volunteer

Media: That's how Tax Help helps

<http://tv.ato.gov.au/ato-tv/media?v=bd1bdiunih5ufh> [↗] (Duration: 01:35)

Open a Tax Help centre

We're also looking for organisations that can provide space for our face-to face Tax Help service.

Tax Help centres are located nationwide at venues such as libraries, community centres and multicultural and other community organisation sites.

If you or your organisation would like to assist people in your community, the Tax Help program is one way you can help.

From July to October every year Tax Help volunteers working from Tax Help centres assist people with simple individual tax affairs to lodge online.

If you are interested in hosting a Tax Help centre, send your expression of interest to ceataxhelp@ato.gov.au. Include the name of your organisation, a contact person, contact number, suburb and State or Territory.

Check the progress of your tax return

- <https://www.ato.gov.au/Individuals/Your-tax-return/Check-the-progress-of-your-tax-return/>
- Last modified: 19 Dec 2022
- QC 32085

Check the progress of your tax return using our self-help services. Most returns lodged online process within 2 weeks.

On this page

- [How to track the progress of your tax return](#)
- [Status of your tax return](#)
- [Email and SMS communications](#)
- [Why there may be a delay in processing your tax return](#)
- [After your tax return is processed](#)

A [transcript of this video](#) is available.

How to track the progress of your tax return

The quickest and easiest way to check the progress of your tax return is by using our self-help services.

Online returns process within 2 weeks (14 days) while paper takes up to 10 weeks (50 business days).

Paper returns can take up to 7 weeks to show in our systems.

If your tax return requires manual checks processing it may take longer.

If you have forgotten to include something in your tax return or made a mistake, you need to [correct \(amend\) your tax return](#).

You can check the progress:

- [online using ATO online services](#)
- [using the ATO app](#)
- [by phone](#)
- [with your registered tax agent](#)

Check online using ATO online services

If you link your myGov account to the ATO, you can check the progress of your tax return or amendments using ATO online services.

To check the progress of your tax return:

- [sign in to myGov](#) [↗]
- select ATO from your linked services
- from the home page select Manage tax returns
- then select the income year you are checking.

The [status](#) shows how your tax return is progressing.

If you don't have a myGov account, it's easy to [create a MyGov account and link it to us](#).

Check the progress in the ATO app

To check the progress of your 2021-22 tax return in the ATO app:

- log in to the [ATO app](#)
- select Your tax return for 2021–22.

The status will be displayed on the screen within the ATO app. Use the help function for more information by selecting '?' from the top right-hand side of the screen in the app.

Check by phone

Use our self-help phone service at any time:

- Phone 13 28 65 and have your tax file number ready.
- Choose option 1 and then option 1.

Check with your registered tax agent

If you lodge with a registered tax agent, you or your agent can check the progress of your tax return anytime by signing in to ATO online services.

Status of your tax return

When you check the progress of your tax return using our online services, you might see one of these statuses (not all tax returns will display all of these):

- In progress – Processing
You may see this status at 2 stages of processing
 - We have received your tax return and we've started processing it.
 - We have finalised your tax return and are issuing a notice of assessment (you will see an estimated assessment issue date by selecting the down arrow).
- In progress – Information pending
We are collecting information to help us finish processing your tax return. We will contact you if we need more information.
- In progress – Under review
We are manually reviewing your tax return to make sure everything is right before we finalise it. This may include reviewing your prior year returns. We will contact you if we need more information.
- In progress – Balancing account
We are balancing the result of your tax return with your accounts with us and other Australian Government agencies and calculating the amount we will refund or you need to pay. We will contact you if we need more information.
- Extra processing time is required
We need more time to finish processing your tax return. We will contact you if we need more information.
- Issued – \$ Amount
You'll be able to see your notice of assessment online, along with the date for payment and if you're entitled to a refund.

If you provide valid Australian bank account details to us when you lodge, we will pay your refund directly into the bank account you nominate.

Email and SMS communications

We may send you an [email or SMS](#) (text message) to let you know:

- if your tax return or refund has been delayed and why

- when your refund is on its way.

Our messages will never ask you to reply by SMS or email to provide personal information, such as your tax file number (TFN).

Why there may be a delay in processing your tax return

Although most tax returns lodged online will be processed in 2 weeks, some tax returns may take longer to process. Examples are if:

- you attempt to lodge your tax return again after previously lodging
- you have made an amendment before we finish processing your original tax return or any previous amendments
- you lodge tax returns for several years at once
- you are under an insolvency administration – for example bankruptcy or debt arrangement (check to make sure your insolvency practitioner advises us of your situation before you lodge your tax return)
- the Australian financial institution account details you included in your tax return are not current
- we need to check information in your tax return – we may need to contact your employer, financial institutions, private health insurers or you to confirm or cross-check information in your tax return
- we need to check information with other Australian Government agencies, for example, Services Australia, including Centrelink or Child Support – we're required to pay part or all of your tax refund to other agencies if there are outstanding amounts (you will be notified if this was the case)
- you have a tax debt or previously unresolved tax debt with us
- you have a tax debt that was previously put [on hold](#) (also known as a re-raised or non-pursued debt).

If your tax return is delayed, you do not need to contact us. We will contact you if we need more information and will keep you or your agent informed of any ongoing delays.

If you think your circumstances put you under serious financial hardship review your eligibility to [request priority processing](#).

After your tax return is processed

Once we've processed your tax return, we'll issue [your notice of assessment](#). It will show:

- if you will receive a refund (a tax credit)
- if you have a tax debt to pay.

You will also receive a [tax receipt](#) showing how your taxes have been allocated to key categories of government expenditure.

If you have a tax debt, check our advice on [why you may receive a tax bill](#).

How you receive your notice of assessment

If you have a myGov account linked to the ATO, your notice of assessment and tax receipt will be sent to your myGov Inbox. You will receive an email or SMS from myGov advising you that you have mail.

If you lodge your tax return by mail, your paper notice of assessment and tax receipt will be sent to the postal address we have for you.

Your notice of assessment

- <https://www.ato.gov.au/Individuals/Your-tax-return/Check-the-progress-of-your-tax-return/Your-notice-of-assessment/>
- Last modified: 13 Dec 2022
- QC 16302

Your notice of assessment (NOA) is the statement we issue when a tax return or franking credits lodgment is processed.

On this page

- [What a notice of assessment contains](#)
- [When we send a notice of assessment](#)
- [When we send a statement of account](#)
- [Request a copy of your notice of assessment](#)
- [If you think your notice of assessment is wrong](#)

What a notice of assessment contains

The notice of assessment we send you will show the amount of:

- tax you owe on your taxable income
- credit you have for tax already paid during the income year
- tax you need to pay or refund
- any excess private health reduction or refund (if applicable).

When you receive your notice of assessment, you should check everything is correct. You will also receive a [tax receipt](#) showing how your taxes have been allocated to key categories of government expenditure.

If you have a tax debt, check our advice on [why you may receive a tax bill](#). If you have a tax bill to pay, your notice of assessment will include your payment advice and due date.

In some cases, we also send a [statement of account](#) with a notice of assessment. In this circumstance we attach the payment advice to the statement of account.

Under the law, we have a period of time to review your tax return. During this time,

we may increase or decrease the amount of tax payable or refundable on your initial assessment. This review period is normally 2 years, but in certain circumstances it can be 4 years.

When we send a notice of assessment

We send your notice of assessment to you after we process your tax return or franking credits lodgment. The processing timeframes we aim for depend on the lodgment method you use. If you lodge:

- by paper, we aim for processing within 50 business days (10 weeks) from the date we receive the lodgment (but paper lodgments may take up to 7 weeks to show on our systems)
- online using myTax, we aim for processing within 2 weeks
- through a tax agent, we aim for processing within 2 weeks

If your lodgment has not processed within these timeframes, check our advice on [why there may be a delay in processing your tax return](#).

From the 2019–20 income year onwards, we will [automatically issue some refunds of franking credits](#) for eligible individuals. We will also issue a notice of assessment to those people selected to participate.

Faster processing for serious financial hardship

We may be able to help you get a quicker refund if you are experiencing [serious hardship](#). Serious hardship means you are unable to provide the following for yourself, your family or others for whom you are responsible:

- food
- accommodation
- clothing
- medical treatment
- education or other necessities.

Before you lodge your tax return, you should [contact us](#) so we can:

- discuss your situation
- find out if you're eligible for this faster service.

When you phone, you will need to have your personal details ready. These include:

- TFN
- pension or benefit statement
- income statement or payment summaries
- other [evidence](#) that show you are experiencing serious financial hardship – for example overdue or eviction notices.

When we send a statement of account

We will send you a statement of account with your notice of assessment when your account balance is different to the outcome of your assessment. This can happen if:

- you incur a penalty or general interest charge
- we credit interest amounts to you
- we offset credits to other tax debts, including [debts on hold](#) or debts you have with other government agencies
- you have an account opening balance that is not zero
- you lodge tax returns for multiple financial years on the same day.

Request a copy of your notice of assessment

If you have a myGov account, your notice of assessment is sent to your [myGov Inbox](#). You can view and print some notices of assessment here.

If you require a copy of a current or previous year's notice of assessment and you can't locate it in your myGov Inbox:

- sign in to [myGov](#)¹³
- select ATO from your linked services
- select My profile from the menu
- select Communication then History from the drop-down menu.

If you have lost a refund cheque, you need [contact us](#) to ask for a replacement cheque, not just another copy of your notice of assessment. Once we establish proof of identity, we will post a notice of assessment and replacement cheque to you.

If you think your notice of assessment is wrong

Check all the details on your notice of assessment with those in your tax return.

If you have a tax debt, check our advice on [why you may receive a tax bill](#). If you still think there is a problem, [contact us](#) for help.

When you phone, you will need your notice of assessment and a copy of your tax return (if possible).

If you made a mistake when completing your return, you can [correct \(amend\) your tax return](#).

If you still think your assessment is wrong

You can [dispute or object to an ATO decision](#). Generally, you must lodge your objection within the 2 year or 4 year amendment period, whichever applies to you.

Tax receipt

- <https://www.ato.gov.au/Individuals/Your-tax-return/Check-the-progress-of-your->

[tax-return/Tax-receipt/](#)

- Last modified: 16 Jun 2022
- QC 40650

Most individuals receive a tax receipt with their notice of assessment after their annual tax return is processed.

On this page

- [Tax receipt recipients](#)
- [When you will receive a tax receipt](#)
- [Understanding your tax receipt](#)
- [Expenditure categories](#)
- [Australian government gross debt](#)
- [Interest payments on gross debt](#)

Tax receipt recipients

You will receive a tax receipt as part of the annual income tax return process if:

- your assessable income tax for an income year is \$100 or more
- you receive a notice of assessment within 18 months from the end of an income year.

The tax receipt shows how your taxes get allocated to key categories of government expenditure.

Assessable income tax is the tax payable on your taxable income minus your tax offsets. We print this amount under the heading *Assessed tax payable* on your notice of assessment.

When you will receive a tax receipt

Most taxpayers will receive their tax receipt along with their original [notice of assessment](#). Some taxpayers may receive their tax receipt separately.

If you lodge your tax return electronically, your tax receipt will be sent to your [myGov Inbox](#).

If you lodge your return by paper, you will receive a paper tax receipt along with your notice of assessment. We send this to the postal address on your tax records. From November 2020, we will print the paper tax receipt in black and white.





















We issue your notice of assessment after you lodge your annual income tax return. If you update your return later (for example, to correct a mistake), we don't issue a revised tax receipt with your amended notice of assessment. We don't issue tax receipts for years earlier than the 2015–16 income year.

Although your tax receipt is issued along with your original notice of assessment, it is not part of your notice of assessment.

Understanding your tax receipt

The tax receipt contains a table that shows how your taxes are allocated to key categories of government expenditure. The sample table below provides an example of how this information is presented on your tax receipt.

The tax receipt also includes information on the level of Australian Government gross debt for the current and previous years. This is to increase transparency on how the government spends taxpayers' money.

Level of Australian Government gross debt		
This year: \$906 Billion	Last year: \$817 Billion	Interest payments on gross debt this year: \$17 Billion
Welfare		\$7,826
Aged		\$2,792
Disability		\$2,226
Families		\$1,372
Unemployed		\$560
Other		\$876
Health		\$3,960
Education		\$1,540
Defence		\$1,536
General public services		\$922
Interest on government debt		\$656
Transport and communication		\$570
Housing and community		\$300
Fuel and energy sector		\$300
Industry assistance		\$300
Foreign affairs and economic aid		\$256
Public order and safety		\$238
Recreation and culture		\$168
Immigration		\$140
Other purposes*		\$1,288
* Includes transfers to state and local governments (except for GST) and other economic affairs. Estimates and categories were based on information from the Department of Treasury.		Your total tax assessed: \$20,000

Expenditure categories

We explain the categories of Australian Government expenditure as shown on the tax receipt below.

Welfare

Welfare assistance provides:

- pensions and services to the aged
- assistance to people with disabilities
- assistance to families with children
- assistance to the unemployed.

It also includes assistance provided to Indigenous Australians which has not been classified elsewhere.

Aged

Assistance provided to the aged includes:

- income support for seniors (age pension)
- home care
- home support
- the residential and flexible aged care programs.

Disability

The main components of assistance to people with disabilities are:

- the disability support pension
- income support for carers
- assistance to the states for disability services
- disability employment services.

Families

The main components of assistance for families with children are:

- family tax benefit payments
- child care fee assistance
- income support to parents
- paid parental leave.

Unemployed

Assistance to the unemployed includes payments made to support the unemployed and sick people who are unable to work.

Health

Health expenses relate to medical services funded through Medicare and the private health insurance rebate. It also covers:

- payments to the states and territories to deliver essential health services, including public hospitals
- Pharmaceutical Benefits Scheme
- Repatriation Pharmaceutical Benefits Scheme
- Aboriginal and Torres Strait Islander health programs
- mental health services
- health workforce initiatives.

Defence

Defence spending supports Australian military operations overseas and the delivery of navy, army, air and intelligence capabilities and strategic policy advice in the defence of Australia and its national interests. Defence expenses also include assistance to veterans and dependants.

Education

Education expenses support the delivery of education services through:

- higher education institutions
- vocational education and training providers (including technical and further education institutions)
- government (state and territory) and non-government primary and secondary schools.

General public services

General public service expenses support:

- the organisation and operation of government, such as those related to the parliament, the governor-general, conduct of elections, the collection of taxes, and management of public funds and debt
- costs related to scientific research, including those incurred by the Commonwealth Scientific and Industrial Research Organisation (CSIRO), the Australian Nuclear Science and Technology Organisation (ANSTO), the Australian Institute of Marine Science (AIMS) and the Australian Research Council (ARC)
- economic and statistical services
- government superannuation benefits.

Interest on government debt

Interest on government debt includes interest expenses on Australian Government securities, plus additional interest expenses incurred on the government's other minor debt liabilities. Interest on government debt is also known as public debt interest expense.

For more information about interest on government debt, go to [2022–23 Budget documents](#)[↗]

Fuel and energy

The main expense under this category is the fuel tax credits scheme.

Transport and communication

Transport and communication expenses support the infrastructure and regulatory framework for Australia's transport and communication sectors.

Public order and safety

Public order and safety expenses relate to:

- the administration of the federal legal system
- the provision of legal services, including legal aid, to the community
- law enforcement and intelligence activities
- the protection of Australian Government property.

Foreign affairs and economic aid

The foreign affairs and economic aid function includes:

- assistance to developing countries to reduce poverty and achieve sustainable development, particularly countries in the Pacific region
- contributions to international organisations
- the operations of the foreign service.

Industry assistance

Expenditures under industry assistance include funds to support agriculture, forestry and fishing, as well as the mining, manufacturing and construction industries.

Agriculture, forestry and fishing expenses support assistance to primary producers, forestry, fishing, land and water resources management, quarantine services and contributions to research and development.

Mining, manufacturing and construction expenses support programs designed to promote the efficiency and competitiveness of Australian industries. The major components include:

- the research and development tax incentive
- programs specific to the automotive, textile, clothing and footwear industries.

Housing and community

Housing and community expenses relate to:

- the Australian Government's contribution to affordable housing and related national partnerships
- other Australian Government housing programs
- the expenses of Defence Housing Australia
- various regional development and environmental protection programs.

Recreation and culture

Recreation and culture expenses support:

- public broadcasting and cultural institutions
- funding for the arts and the film industry
- assistance to sport and recreation activities
- the management and protection of national parks and other world heritage areas.

It also includes expenses relating to the protection and preservation of historic sites and buildings, including war graves.

Immigration

The main expenses for immigration relate to providing migration, border

management and citizenship services.

Other purposes

Other purposes include:

- providing assistance to state, territory and local governments, excluding goods and services tax transfers
- natural disaster relief, the Contingency Reserve, and expenses related to the nominal interest on unfunded liabilities for government superannuation benefits
- other economic affairs that consist of expenses on tourism and area promotion, labour market assistance, industrial relations and other economic affairs not elsewhere classified.

Australian government gross debt

When receipts fall short of payments, the government raises the money through the sale of government bonds, called Australian Government Securities (AGS).

These government securities are fixed-term debt issued by the Government to investors. The gross debt figure on your tax receipt is the value of all Australian government securities on issue at the end of the current year of income (2019–20). The previous year's figure (2018–19) is also shown for comparison purposes to enable you to see the annual change in the level of gross debt.

Interest payments on gross debt

Interest payments on gross debt refer to interest payments to be made by the government during the current income year (2021–22) on the Australian Government gross debt.

Why you may receive a tax bill

- <https://www.ato.gov.au/Individuals/Your-tax-return/Check-the-progress-of-your-tax-return/Why-you-may-receive-a-tax-bill/>
- Last modified: 13 Dec 2022
- QC 54461

What to check if you receive a tax bill and ways to avoid a bill in the future.

On this page

- [Reasons you receive a tax bill](#)
- [How to prevent a tax bill](#)
- [How much tax to set aside](#)

Reasons you receive a tax bill

Once your tax return is processed, we will send you a notice of assessment with the outcome of your assessment. This will either show tax amounts you need to pay or will receive as a refund.

You may receive a tax bill (amount you need to pay) for one of the following reasons:

- Your [employer hasn't withheld enough tax](#) from the payments made to you as an employee.
- You're a sole trader and you haven't made enough tax payments to us during the year – also known as [pay as you go \(PAYG\) instalments](#).
- You receive other income where no tax was withheld.
- You receive [investment income](#) where no tax was withheld (for example, money you receive from investment property or dividends).
- A change in income affects your single or family income threshold and you need to pay the [Medicare levy](#) or [Medicare levy surcharge](#) (MLS).
- The [amount of private health insurance rebate you receive changes](#) or is too much.
- We find a difference in the details in your tax return and the information we receive through [pre-fill data](#).
- We find a difference in the details in your tax return and the information we receive through our [data matching](#) program.

Tax withheld from income amounts

You may receive a tax bill if you have not had enough tax withheld from your income throughout the income year to meet your tax obligations. This may occur in the following circumstances:

- You move to a higher tax bracket – as examples, through promotion, or you have multiple jobs or extra sources of income.
- You have incorrectly made multiple claims for the tax-free threshold – for example, you have [income from more than one job](#).
- Your income increases leading to a [higher repayment threshold for your study or training support loan](#).
- You have a study or training support loan and you didn't [advise your employer](#).
- You are the recipient of [Australian Government allowances and payments](#).

You may also have taxable income without having tax withheld. Tax is not withheld from the following income sources:

- having a [capital gains event](#) where you receive additional income through the sale of a capital asset such as real estate or shares
- receiving income [as an individual \(sole trader\) running a business, or from a partnership or trust](#)
- receiving income from [investments or assets](#) – as example, dividends on shares or rental income.
- earning income from [sharing economy activities](#) such as ride-sourcing, renting

out or sharing assets or providing personal services.

Avoiding excess private health reduction or refund

We calculate your correct entitlement to a [private health insurance \(PHI\) rebate](#) when you lodge your tax return. If you receive a larger rebate than you're entitled to, we will claim back the excess amount from you when you lodge your tax return. The amount will be shown at the Excess private health reduction or refund (rebate reduced) label on your notice of assessment (NOA).

This occurs where your [income for Medicare levy surcharge purposes](#) is in a higher threshold than you expected and you've already received too much rebate (premium reduction).

To avoid this, you can estimate your income for surcharge purposes for the income year and contact your private health insurer to nominate a new rebate amount. You may choose to receive less rebate (or no rebate) upfront as a premium reduction. This may avoid receiving a private health insurance liability when you lodge your tax return.

If you overestimate your income and don't claim your full rebate as a premium reduction, we will pay you any remaining rebate as a refundable tax offset when you lodge your tax return.

There are no penalties for making an incorrect rebate nomination with your health insurer.

Consider the impact of selling a capital asset

When [selling a capital asset for a gain](#), consider the impact the gain will have on your assessable income. You may want to put aside enough to cover the extra tax payable or use one of the options identified above.

Choose the approach that best suits your personal circumstances.

How to prevent a tax bill

Most people who earn income as employees have tax payments made on their behalf throughout the income year through pay as you go (PAYG) withholding. These amounts help you to meet your annual tax obligations.

However, if you earn income that does not have tax withheld or does not have enough tax withheld, the following actions could help you prevent a tax bill:

- [increasing tax withheld from payments](#)
- [voluntary entry into PAYG instalments](#)
- making [tax prepayments](#).

Increasing tax withheld from payments

If the total amount of tax withheld through PAYG withholding is not going to cover your estimated annual tax bill, you can ask one or more of your payers to increase

the amount of tax they withhold. This is known as a [PAYG withholding upward variation](#).

Voluntary entry into PAYG instalments

If tax is not withheld when you receive payments from income earned as a sole trader or investments, you can voluntarily enter into PAYG instalments. This is a way of prepaying tax. It reduces the chances of having to pay a large amount at the end of the income year.

We recommend voluntary entry into PAYG instalments if you are in your first year of business as a sole trader. You can arrange [voluntary entry to PAYG instalments](#) in ATO online (through [myGov](#)^{CA}).

Tax prepayments

You can [make tax prepayments](#) any time and as often as you like to make it easier for you to manage your tax. We will hold the prepaid amounts you make towards your expected bill unless you, or your agent, request a refund.

How much tax to set aside

Use our [simple tax calculator](#) to estimate how much tax you are likely to owe.

You can then plan how much money to set aside or pay through PAYG instalments or prepayments in future income years.

Missing tax return refunds

- <https://www.ato.gov.au/Individuals/Your-tax-return/Missing-tax-return-refunds/>
- Last modified: 16 Jun 2022
- QC 59715

Options are available to you if you can't find a tax refund you're expecting through electronic funds transfer (EFT).

On this page

- [Types of missing and incorrect refunds](#)
- [Locating your refund](#)

Types of missing and incorrect refunds

There are different types of missing and incorrect refunds, these include:

- a refund was paid to an account that has officially been closed with the bank

- a refund has been paid to a known bank account, this could be:
 - an old bank account you have as your current nominated account that is still active but unused
 - the bank account of a related party which you have currently nominated (for example a spouse or business)
 - the trust account of your registered tax agent which you or they have currently nominated
- the refund has been paid to an incorrect bank account or a bank account belonging to an unrelated third party. This could be because of an error with the details we hold. For example, you provide an incorrect BSB or account number when lodging your tax return.

If you are expecting a refund via electronic funds transfer (EFT), check the bank account your refund was sent to by signing in to ATO online services through myGov.

Ensure your bank account details are up to date so we can send you your refund quickly and securely.

Locating your refund

Depending on the bank account details you've supplied to us, there are ways to locate your refund if you are expecting one:

- [For closed bank accounts](#)
- [For known bank accounts](#)
- [For incorrect bank accounts](#)

For closed bank accounts

If your refund was paid to a closed bank account, your refund will be returned to us by the Reserve Bank of Australia. This can take up to 10 days.

You should update your bank details so we can re-issue the refund to your current account. If you don't, we may contact you to request you update them, so we can pay your refund quickly and securely.

If there are no updated bank account details, we will re-issue your refund by cheque within 10 days of the refund being returned to us.

For known bank accounts

In most circumstances where the refund is paid to a known bank account, we are unable to retrieve the funds for you.

Since we have paid the refund into the bank account as nominated by you, recovery of this money is a civil matter between you and the account holder. You will need to approach the owner of the account in order to obtain the funds.

For incorrect bank accounts

If your refund was paid to an incorrect bank account, or to an unrelated third party bank account, contact us and we will attempt to recover the refund on your behalf.

Attempting to identify, contact and retrieve funds from third parties can take over 28 days.

Contact us if you believe that your account has been misused.

Correct (amend) your tax return

- [https://www.ato.gov.au/Individuals/Your-tax-return/Correct-\(amend\)-your-tax-return/](https://www.ato.gov.au/Individuals/Your-tax-return/Correct-(amend)-your-tax-return/)
- Last modified: 16 Jun 2022
- QC 33887

Find out how to correct or fix a tax return if you make a mistake or, contact us if we've made an error.

On this page

- [When you need to correct your tax return](#)
- [Before you amend your tax return](#)

When you need to correct your tax return

You may need to amend your tax return if you have:

- made an error when answering a question
- forgotten to include some income or a capital gain
- forgotten to claim an offset or deduction
- had something change after you lodged your tax return, such as
 - receiving a revised payment summary or another payment summary
 - your employer finalising or updating your income statement
 - [repaying an amount of income](#) you were overpaid.

You can use the [amendment process](#) to correct a mistake or omission in your tax return.

If you think we made an error processing your tax return, contact us. We may be able to sort it out without the need for an amendment.

Before you amend your tax return

If you need to lodge an amendment, wait until you receive notification that your original tax return or any amendments have been processed.

This will help reduce future processing delays.

There are time limits for lodging an amendment to a tax return. You'll need to [lodge an objection](#) if you want:

- dispute the law
- dispute the facts we have used to come to a decision about your tax affairs (including your income tax assessment)
- lodge an amendment outside of the [time limits](#).

If your amendment reduces the tax you owe, you'll receive a tax refund (unless you have other tax debts). If it increases the tax you owe, we treat the amendment as a [voluntary disclosure](#). Your voluntary disclosure needs to be in an approved form. For an amendment to your tax return the approved form is either:

- an online amendment in ATO online services through myGov
- the paper form '*Request for amendment of income tax return for individuals*'
- a letter.

How to request an amendment to your tax return

- [https://www.ato.gov.au/Individuals/Your-tax-return/Correct-\(amend\)-your-tax-return/How-to-request-an-amendment-to-your-tax-return/](https://www.ato.gov.au/Individuals/Your-tax-return/Correct-(amend)-your-tax-return/How-to-request-an-amendment-to-your-tax-return/)
- Last modified: 16 Aug 2022
- QC 65091

Check the options available to lodge an amendment to your tax return, fix a mistake or include additional information.

On this page

- [When you should amend your tax return](#)
- [Online through ATO online](#)
- [Completing a paper amendment form](#)
- [Through a registered tax agent](#)
- [By sending a letter](#)

When you should amend your tax return

To amend your tax return, to fix a mistake or include additional information you can lodge a request online, by paper, through your tax agent or by sending us a letter.

Individuals and sole traders can request an amendment to their income tax return if

- they have made a mistake

- forgotten to include something
- had a change in circumstance after lodging.

We don't charge a fee if you request an amendment and you don't have to send in another tax return unless we ask you to.

If submitting a form or letter, you should keep a copy of your request for your records. If using our online services, you'll be able to access your details at any time.

You can check our website if you are unsure if you are reporting the correct information, including:

- general advice for
 - [income you must declare](#)
 - [deductions you can claim](#)
 - [offsets and rebates](#)
- [tools and calculators](#).

Before you lodge your amendment, check the [time limits on tax return amendments](#). If you are outside this time you may need to lodge an objection instead.

Online through ATO online

You can submit an amendment to your income tax return using our online services.

An online amendment takes about 20 days to process.

Regardless of how you lodged your original tax return, you can request an amendment of your assessment online.

You need a myGov account linked to the ATO to access our online services.

To lodge your amendment online through myGov:

- sign in to your myGov account
- select ATO services
- select Manage tax returns from the Quick link.

To lodge your amendment online through the ATO app:

- log in to the ATO app
- select View next to Your tax return
- select View tax return
- select Amend next to the income year you want to amend.

Completing a paper amendment form

If you can't request an amendment online, you can send us the form, [request for amendment of income tax return for individuals](#)

It takes up to 50 business days to process requests made in writing.

If you complete the form yourself, you must sign the paper form.

Through a registered tax agent

If you use a registered tax agent, you can ask them to complete an amendment to your tax return on your behalf.

Your tax agent can complete and submit the income tax amendment electronically for you through the Practitioner Lodgment Service (PLS).

An amendment to a return can be lodged through the PLS, even if the original return or a previous amendment was not made through the PLS.

Your tax agent can alternatively send us the form, [request for amendment of income tax return lodged by tax professionals](#).

It takes up to 50 business days to process requests made in writing.

By sending a letter

If you choose not to amend your return online or use the paper amendment form, you can write us a letter.

It takes up to 50 business days to process requests made in writing.

Your letter must include all relevant information, including copies of any documents that support your request as well as the following information:

- your tax file number (TFN)
- your full name
- your postal address
- a daytime phone number (if convenient) or mobile number
- your bank account details (in case there is an amount refund)
- the year shown on the tax return you want to amend – for example, 2022
- the item number your change relates to and description
- the amount of income or deductions you're adding or subtracting and the correct total amount (if relevant)
- the amount of tax offsets you're adding or subtracting and the correct total amount (if relevant)
- the reason for the change or an explanation of how you made the mistake
- your signature and dated declaration as follows
 - I declare that all the information I have given in this letter, including any attachments, is true and correct
 - I have the necessary receipts or other records to support my claims for amendment'.

You or your representative should send it, including all attachments, to us:

- by post to
Australian Taxation Office
PO Box 3004

PENRITH NSW 2740

- by fax to 1300 730 239.

Time limits on tax return amendments

- [https://www.ato.gov.au/Individuals/Your-tax-return/Correct-\(amend\)-your-tax-return/Time-limits-on-tax-return-amendments/](https://www.ato.gov.au/Individuals/Your-tax-return/Correct-(amend)-your-tax-return/Time-limits-on-tax-return-amendments/)
- Last modified: 16 Jun 2022
- QC 33803

Individuals and sole traders generally have 2 years to submit an amendment to their tax return. This time starts from the day after your notice of assessment is sent to you.

For example, if the date on your individual notice of assessment is 1 November 2022, your amendment period starts on 2 November 2022. That means you have until 1 November 2024 to request an amendment to your tax return.

Amendments are part of the [self-assessment system](#). That is, we accept the information in your amendment at face value.

The law sets time limits for amending your tax assessment. Beyond this time, you may need to lodge an objection instead.

You'll need to [lodge an objection](#) if you want:

- dispute the law
- dispute the facts we have used to come to a decision about your tax affairs (including your income tax assessment)
- lodge an amendment outside of the time limits.

While the time limit for lodging amendments and objections is the same, you can request an extension of time to lodge an objection in some circumstances.

You can submit more than one amendment request within a period of review.

The time limit gives you certainty about your tax affairs because it means we can't amend your tax assessment outside the time limit (except in some exceptional situations such as evasion or fraud).

If you are a business or super entity, see [Time limits for business and super amendments](#).

Amend a return for repayment of income

- [https://www.ato.gov.au/Individuals/Your-tax-return/Correct-\(amend\)-your-tax-return/Amend-a-return-for-repayment-of-income/](https://www.ato.gov.au/Individuals/Your-tax-return/Correct-(amend)-your-tax-return/Amend-a-return-for-repayment-of-income/)
- Last modified: 16 Jun 2022
- QC 50384

You can apply to amend your tax return when you have to repay income, whether you were entitled to the income or not.

On this page

- [Exception to repaying income](#)
- [Entitled to the income](#)
- [Not entitled to the income](#)

Exception to repaying income

If you have to repay an income amount that was part of your assessable income in an earlier income year, you can apply for an amendment of that year's income.

The only exception is:

- where you receive the income as a benefit or regular compensation payment, and
- you then have to repay that income because you receive either
 - a lump sum compensation payment
 - a lump sum payment for damages for a wrong or injury you suffer in your occupation.

The process to [correct \(amend\) your tax return](#) depends on whether or not you were entitled to the payment when you received it.

Entitled to the income

You are entitled to income if you're correctly paid an amount that is due to you. You may have to amend your tax return if you later have to repay that amount.

For example, you receive a payment on the condition that you will remain with an employer for a specified period but you don't meet the condition and you have to repay the employer.

You need to meet all of the following conditions before you can request an amendment to your tax return:

- you must have repaid the amount
- you can't claim any deduction for the repayment in any year
- the payment is not from a lump sum settlement.

Example – entitled to income

Charlotte is a member of the Australian Defence Force (ADF). She is offered \$50,000 (a retention bonus) to sign on for another 5 years of service. Under the terms of the contract, she must repay the bonus on a pro rata basis if she fails to serve for 5 years. She signs up for the retention bonus and includes the \$50,000 as part of her assessable income in that year's tax return.

3 years into her contract, Charlotte resigns from the ADF. She must repay two-fifths of the retention bonus.

Once Charlotte repays the \$20,000 she can amend her assessment for the income year she declared the \$50,000. In her amendment she requests that her income be decreased by \$20,000 for that year.

Not entitled to the income

You are not entitled to income if you are paid an amount due to an error or mistake. Examples of errors or mistakes include where:

- the government mistakenly overpays your taxable pension, allowance or payment
- your employer mistakenly overpays salary.

In this case the amount does not have to be repaid before amending your tax return.

Your employer or payer should give you either an amended payment summary or income statement or a letter correcting the one previously issued. You should provide a copy of this with any amendment or objection request.

Example – not entitled to income

Hannah receives a regular social security payment. When she makes an incorrect income declaration she is mistakenly overpaid \$825.

Hannah must repay this amount as she's not entitled to the \$825. Her tax return can be amended to reduce her assessable income.

If your employer reports to us through Single Touch Payroll, they are no longer required to give you a payment summary. Instead, an [income statement](#) replaces your payment summary. You can access this through ATO online services via myGov.

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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