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Support and communication

Resources to help tax professionals interact with us, keep up to date and find the information and resources they need.

Support for your practice

Support is available to help you and your practice manage your clients' tax obligations during difficult times.

Phone services

Phone services for tax professionals and registered tax or BAS agents.

News services

Find out about the ways tax professionals can keep up to date with information affecting you and your clients.

Systems advice and alerts

Find out how we notify tax professionals about the availability and performance of our systems.

Consultation, open forums and speakers

Our commitment to consulting, collaborating and engaging with

Tax professionals webcasts

Watch tax professionals webcasts – our free, one-hour livestreams for the tax profession.

Digital education resources

These instructional videos complement our Online services for agents user guide to help you use key functions.

Tax practitioner assistance service

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How to use Tax practitioner assistance when you have been unable to resolve matters through other channels.

QC 43903

Support and helpful information for your practice

Support is available to help you and your practice manage your clients' tax obligations during difficult times.

Last updated 7 August 2023

On this page

Support options

Tax crime

Digital services

Legal database

Support options

If you, your practice or your clients are feeling overwhelmed, we have a range of support options available. We can support you to manage your clients' and your own tax obligations during difficult times when you may need more help.

Lodgment program support

We can <u>help with your lodgment program</u> if you, your practice or your clients are experiencing difficulties lodging on time for reasons beyond your control.

Natural disasters support

If you or your clients are affected by a major incident or natural <u>disaster event</u> that causes disruption to life or business, we have a range of options to help.

Payment support

If your client can't pay by the due date, we have support measures to <u>help with paying</u>.

Data breach support

If you or your client experience a data breach, you can take steps to limit the damage, see <u>Data breach guidance for tax professionals</u>.

Tax or BAS agent passes away

When a registered tax or BAS agent dies, their registration with the Tax Practitioner Board (TPB) must be terminated.

For further information and details, see <u>Death of tax practitioner</u> ^[2].

Tax practitioner assistance

For registered tax professionals who have not been able to resolve an issue through our existing channels, see <u>Tax practitioner assistance</u> to help resolve certain matters.

Tax crime

To report any known or suspected illegal behaviour you can either:

- complete the <u>tip-off form</u> (the form is also available in the contact us section of the <u>ATO app</u>)
- phone us on the ATO tip-off hotline on **1800 060 062**.

Digital services

Data and cyber security

Together we have a shared responsibility to manage the security of the digital services that you use to interact with us on behalf of your client.

Ensure your internal security practices follow the:

- Security advice for tax professionals and businesses
- Top cyber security tips for businesses

System information

Planned maintenance

You can stay updated about upcoming maintenance by adding a bookmark or favourite to our <u>system maintenance</u> page. We will also keep you informed via our weekly <u>Tax professionals newsletter</u>.

System issues

Our systems advice and alerts page provides information and links to:

- our operational dashboards near real-time information on the current availability and performance of our systems
- technical support known issues and troubleshooting when accessing and using our digital services.

Online services for agents

The <u>Online services for agents user guide</u> complements the Help section in Online services for agents. Our range of videos in our <u>Digital</u> <u>education resources</u> are designed to help you optimise your use of Online services for agents, saving you time and allowing you to better support your clients.

Legal database

We offer a range of <u>ATO advice and guidance</u> products to help you understand how the law applies to you. This includes public and private advice and guidance.

QC 59162

Phone services

Phone services for tax professionals and registered tax or BAS agents.

Last updated 29 September 2020

We have several phone services that you can use as a tax professional. If you are a registered tax or BAS agent, you can use the Registered agent phone line. If not, you can use the phone services available for general taxpayers.

Working with us online is fast and secure. If transactions and information are available online, you should use those services first. If you phone us about something that can be resolved online, our customer service representatives will direct you to that service.

Use our <u>Tax agent</u> or <u>BAS agent</u> online services guides to get the most out of our online services.

Further information

- Registered agent phone line
- BAS agent phone services (Fast Key Code) guide
- Tax agent phone services (Fast Key Code) guide

Note: Fast Key Codes will change from time-to-time, so we recommend you bookmark our Fast Key Code guides for quick, online reference.

Registered agent phone line

Information on contact options for tax professionals that are not registered tax or BAS agents.

BAS agent phone services (Fast Key Code) > guide

Fast Key Codes so you can key ahead to options when phoning us and online options so you don't have to phone.

Tax agent phone services (Fast Key Code) guide

Fast Key Codes so you can key ahead to options when phoning us and online options so you don't have to phone.

QC 47110

Registered agent phone line

Information on contact options for tax professionals that are not registered tax or BAS agents.

Last updated 26 August 2020

The phone services guides provide Fast Key Codes for your enquiry. If you phone about something that can be resolved online, our customer service representatives will direct you to that service.

If there is no online option for your query, registered tax and BAS agents can use the Registered agent phone line.

You can phone our Registered agent phone line on **13 72 86** Monday to Friday, excluding public holidays.

At different times we operate an extended-hours service. To find out if an extended service is currently available, refer to the information on our <u>phone us</u> page. If you are a tax professional, but not a registered tax or BAS agent, you can phone us using the options available to all taxpayers.

Find out more:

- Tax agent phone services (Fast Key Code) guide
- BAS agent phone services (Fast Key Code) guide

QC 47106

BAS agent phone services (Fast Key Code) guide

Fast Key Codes so you can key ahead to options when phoning us and online options so you don't have to phone.

Last updated 25 June 2024

On this page Check online first Phone us Our Fast Key Codes

Check online first

If an online option is available, we recommend that you use it before phoning us. If you phone about something that can be resolved through an online channel, we will direct you to that channel.

Use our <u>digital education resources</u> and <u>BAS agent online services</u> <u>guide</u> to get the most out of our online services.

Before phoning us, check you have your:

- registered agent number (RAN)
- proof of identity (POI).

Phone us

You can phone us on **13 72 86** between 8:00 am and 6:00 pm, Monday to Friday, excluding public holidays. Throughout the year, we offer an extended-hours service. Check our <u>Contact us</u> page to see if extend hours currently apply.

Our Fast Key Codes

Fast Key Codes allow you to key ahead to the option of your choice without listening to the entire menu.

This *BAS agent phone services (Fast Key Code) guide* will direct you to the right Fast Key Code for the topic you need to phone us about. It is important you use the correct Fast Key Code so you are directed to the right person with the right skills. If you select the incorrect Fast Key Code, your call may need to be transferred and longer wait times will apply.

When you look up the Fast Key Code in this guide, you will also find information and links to any available online options. Save time by using the online options rather than phoning us.

We recommend you bookmark this page as we regularly update this information.

The Fast Key Codes (and online options) are:

- <u>Activity statements: completing, requesting and revising</u>
- Debt, payments, and account information
- Feedback, complaints, and reporting tax evasion
- Lodgment, including all business and individual obligations
- Online services and practice support
- <u>Registration</u>
- Letters alternative phone service
- General phone services

Activity statements: completing, requesting and revising

Along with the following specific information, we also have useful information on <u>business activity statements</u> and how to <u>prepare and</u> <u>lodge</u>.

Topic and ATO website information	Online services available	13 72 86 Fast Key Code
 Assistance completing Activity statements, including GST - <u>Completing</u> your BAS for GST PAYG and Withholding - <u>How</u> to complete your activity statement WET - how to complete your activity statement labels FBT - how to complete your activity statement labels LCT - how to complete your activity statement labels LCT - how to complete your activity statement labels 	You can do this on Online Services for Agents For more details on how to do this, watch the How to lodge an activity statement video For help lodging online, see our Online Services for agents activity statement user guide	141
Generating a new or replacing an activity statement Revising a lodged activity statement	You can do this on Online Services for Agents For how to do it, watch our <u>How to revise an</u> activity statement video	141

Fast Key Codes for activity statements

Respond to our request to contact activity statement	None	142
exceptions		

Debt, payments, and account information

Fast Key Codes for debt and payment

Topic and ATO website information	Online Services available	13 72 86 Fast Key Code
General interest charge (GIC) calculations, remission and GIC rates Failure to lodge (FTL) on time penalty calculations and remission	You can do this on Online Services for Agents For more information on how you can do this online, see <u>Request</u> <u>remission</u>	122
Payment plan For more information on support options, visit <u>Help with paying</u>	You can do this on Online Services for Agents For how to do it, watch: • <u>Make a payment</u> <u>plan</u> • <u>View payment</u> <u>options and make a</u> <u>payment</u>	122

Feedback, complaints, and reporting tax evasion

Fast Key Codes for feedback, complaints, and reporting tax evasion

Topic and ATO website information	Online Services available	13 72 86 Fast Key Code
Business tax feedback and complaints	You can do this on <u>Online</u> <u>Services for</u> <u>Agents</u> For how to do, see <u>BAS agent</u> <u>feedback and</u> <u>complaints</u>	3212
Individual tax feedback and complaints	You can do this on <u>Online</u> <u>Services for</u> <u>Agents</u> For how to do, see <u>BAS agent</u> <u>feedback and</u> <u>complaints</u>	3211
Superannuation feedback and complaints	You can do this on <u>Online</u> <u>Services for</u> <u>Agents</u> For how to do, see <u>BAS agent</u> <u>feedback and</u> <u>complaints</u>	3213
All other feedback, complaints and compliments	You can do this on <u>Online</u> <u>Services for</u> <u>Agents</u> For how to do, see <u>BAS agent</u> <u>feedback and</u> <u>complaints</u>	3214

Report fraud, tax evasion, a	ATO online tip-off	3 4
planning scheme or unpaid	<u>form</u>	
<u>super</u> (including phoenix or shadow economy activity)		

Lodgment, including all business and individual obligations

Along with the following specific information, we also have useful information on how to <u>prepare and lodge</u> and apply for <u>private rulings</u>.

Topic and ATO website information	Online Services available	13 72 86 Fast Key Code
 Business lodgments, including: activity statements Single Touch Payroll tax returns GST at settlement fringe benefits tax For help: completing activity statement labels, see <u>Instructions</u> lodging business tax returns, see <u>Income tax</u> returns 	You can use <u>Online</u> <u>Services for Agents</u> for: activity statements tax returns You can use <u>Practitioner</u> <u>Lodgment Service</u> for tax returns For how to lodge activity statements online, see: <u>How to lodge your</u> <u>BAS</u> <u>Activity statements in</u> our Online services for agents user guide For tax return online services, see: Income tax in our Online services for agents user guide Lodging in PLS	1311

Fast Key Codes for lodgment

Super lodgment and reporting	You can use <u>Online</u> <u>Services for Agents</u> To see what you can do online, see <u>Super</u> in our <i>Online services for</i> <i>agents user guide</i>	4 6
Respond to a lodgment notice from us	None	133

Online services and practice support

Along with the following specific information, we also have useful information in <u>PLS help and system availability</u> and <u>Online services for agents user guide</u>.

Fast Key Codes for Online services and practice support

Topic and ATO website information	13 72 86 Fast Key Code
<u>myID</u> 亿 or <u>Relationship Authorisation</u> <u>Manager (RAM)</u> 亿	3 5
Assistance with <u>Online services for</u> <u>agents</u> including:	3 3
<u>Access Manager</u>	
 technical difficulties 	
 functions and navigation 	
 all <u>practitioner lodgment service</u> (PLS) transactions 	
SBR-enabled software	

Registration

If your query relates to your BAS agent registration, visit the <u>Tax</u> <u>Practitioners Board</u> C website.

Fast Key Codes for registration

Topic and ATO website information	Online Services available	13 72 86 Fast Key Code
General registration enquiries, including <u>tax</u> <u>registrations</u> New or changes to registration details, including GST, PAYGW and FTC	You can use <u>Online</u> <u>Services for Agents</u> For how to do it, see: • <u>How to update,</u> <u>cancel or add</u> <u>registrations</u> • <u>Add, update and</u> <u>remove clients</u>	113

Letters – alternative phone service

When we send letters to your clients, the phone numbers we quote are for the general community.

To ensure your enquiry is handled in the right way, use the list below to respond to letters from us that quote other phone numbers.

Fast Key Codes for letters – alternative phone service

If a letter from us asks your client to phone	Instead
13 11 42 (debt issues)	Phone 13 72 86 and select Fast Key Code 1 2 2
13 11 42 (lodgment issues)	Phone 13 72 86 and select Fast Key Code 1 3 3
13 28 66	Phone 13 72 86 and select Fast Key Code 1 2 5 1
13 28 61	Phone 13 72 86 and select Fast Key Code 1 2 5 2

1300 130 926	Phone 13 72 86 and select Fast Key Code 1 4 2
1300 657 162	Phone 13 72 86 and select Fast Key Code 11 5

General phone services

We provide as many options as possible through the <u>registered agent</u> <u>phone line</u>. We also have a range of other phone numbers for other topics.

Торіс	Phone number
Direct debit and refund help line For more information on completing a direct debit request to pay personal, business and super tax liabilities, see <u>Direct debit request</u>	1800 802 308
myID ☑ – enquiries and support	1300 287 539 option 2 1
myID ☑ – Compromised enquiries	1300 287 539 option 2 2
Disaster events – assistance for registered agents	1800 700 724
 Payment methods: refer to <u>How to pay</u> phone the payment hotline 	1800 815 886
 Publications can be printed or ordered: online – see <u>ATO Publication Ordering</u> by phone (have the full title or NAT number ready) 	1300 720 092

General phone services

Relationship Authorisation Manager (RAM) ☐ – enquiries and support	1300 287 539 option 3
Using Standard Business Reporting (SBR) cloud-based enabled practice management software – <u>Notify us of a hosted SBR software</u> <u>service</u>	1300 852 232

QC 47115

Tax agent phone services (Fast Key Code) guide

Fast Key Codes so you can key ahead to options when phoning us and online options so you don't have to phone.

Last updated 28 November 2024

On this page

Check online first

Phone us

Our Fast Key Codes

Check online first

If an online option is available, we recommend that you use it before phoning us. If you phone about something that can be resolved through an online channel, we will direct you to that channel. Use our <u>digital education resources</u> and <u>tax agent online services</u> <u>guide</u> to get the most out of our online services.

Before phoning us, check you have your:

- registered agent number (RAN)
- proof of identity (POI).

Phone us

You can phone us on **13 72 86** between 8:00 am and 6:00 pm, Monday to Friday, excluding public holidays. Throughout the year, we offer extended hours service. Check our <u>Contact us</u> page to see if extended hours currently apply.

If you can't resolve a tax or super law-related enquiry, or a complex administrative matter relating to your client, through existing channels you may be eligible to use our <u>Tax practitioner assistance</u> service.

Our Fast Key Codes

Fast Key Codes allow you to key ahead to the option of your choice without listening to the entire menu.

This *Tax agent phone services (Fast Key Code) guide* will direct you to the right Fast Key Code for the topic you need to phone us about. It is important you use the correct Fast Key Code so you are directed to the right person with the right skills. If you select the incorrect Fast Key Code, your call may need to be transferred and longer wait times will apply.

When you look up the Fast Key Codes in this guide, you will also find information and links to any available online options. Save time by using the online options rather than phoning us.

We recommend you bookmark this page as we regularly update it.

The Fast Key Codes (and online options) are:

- Activity statements: completing, requesting and revising
- Debt, payments and account information
- Feedback, complaints and reporting tax evasion
- Lodgment, including all business and individual obligations

- Online services and practice support
- Registration and updating client details
- Superannuation
- Tax law and advice
- Letters alternative phone service
- Other phone services

Along with the following specific information, we also have useful information on <u>business activity statements</u> and how to <u>prepare and</u> <u>lodge</u>.

Activity statements: completing, requesting and revising

Fast Key Codes for activity statements

Assistance completing Activity statements, including:You can do this on Online Services for Agents141• GST - Completing your BAS for GSTFor how to do it, watch our How to lodge an activity statement videoFor more help with lodging online, use our Online Services for agents activity statement user guide141	Topic and ATO website information	Online services available	13 72 86 Fast Key Code
	 Activity statements, including: GST - <u>Completing</u> your BAS for GST PAYG and Withholding - <u>How to</u> complete your activity statement <u>FBT - how to</u> complete your activity statement labels 	Online Services for AgentsFor how to do it, watch our How to lodge an activity statement videoFor more help with lodging online, use our Online Services for agents activity	141

activity statement labels • LCT – how to complete your activity statement labels For more help in completing Activity Statement labels, see our Instructions		
Generating a new or replacing an activity statement Revising a lodged activity statement	You can do this on Online Services for Agents For how to do it, watch our <u>How to revise an</u> activity statement video	141
Respond to our request to contact us about activity statement exceptions	None	142

Debt, payments and account information

Fast Key Codes for debt and payment

Topic and ATO website information	Online Services available	13 72 86 Fast Key Code
<u>General interest charge</u> (GIC) calculations, remission and <u>GIC rates</u>	You can do this on <u>Online Services for</u> <u>Agents</u>	122
Failure to lodge (FTL) on time penalty calculations and remission	For how you can do this online, see <u>Request remission</u>	
Higher education loan program (<u>HELP</u>)	None	121

For more information in understanding HELP, see <u>Study and training</u> <u>support loans</u>		
Explanation of account – individual	None	1252
Explanation of account – non-individual	None	1251
Payment plan For support options, see <u>Help with paying</u>	You can do this on Online Services for Agents For how to do it, watch: • <u>Make a payment plan</u> • <u>View payment options and make a payment</u>	122
Refund or credit transfer for individuals	You can do this on Online Services for Agents For how to do it, see: • <u>Refund request</u> • <u>Transfer</u> <u>request</u>	1252
Refund or credit transfer for non-individuals	You can do this on Online Services for Agents For how to do it, see: • <u>Refund request</u> • <u>Transfer</u> <u>request</u>	1251

<u>Variations</u> to vary an individual pay as you go (PAYG) rate of withholding	You can do this on Online Services for Agents	123
	For how to lodge a downward variation, see <u>Variations</u>	

Feedback, complaints and reporting tax evasion

Fast Key Codes for feedback, complaints, and reporting tax evasion

Topic and ATO website information	Online Services available	13 72 86 Fast Key Code
Business tax feedback and complaints	You can do this on <u>Online</u> <u>Services for</u> <u>Agents</u>	3212
	For how to do it, see <u>Tax agent</u> <u>feedback and</u> <u>complaints</u>	
Individual tax feedback and complaints	You can do this on <u>Online</u> <u>Services for</u> <u>Agents</u>	3211
	For how to do it, see <u>Tax agent</u> <u>feedback and</u> <u>complaints</u>	
Superannuation feedback and complaints	You can do this on <u>Online</u> <u>Services for</u> <u>Agents</u>	3213

	For how to do it, see <u>Tax agent</u> <u>feedback and</u> <u>complaints</u>	
All other feedback, complaints and compliments	You can do this on <u>Online</u> <u>Services for</u> <u>Agents</u>	3214
	For how to do it, see <u>Tax agent</u> <u>feedback and</u> <u>complaints</u>	
Report fraud, tax evasion, a planning scheme or unpaid super (including phoenix or shadow economy activity)	<u>ATO online tip-off</u> <u>form</u>	3 4

Lodgment, including all business and individual obligations

Along with the following specific information, we also have useful information on how to prepare and lodge and apply for private rulings.

Topic and ATO website information	Online Services available	13 72 86 Fast Key Code
Business lodgments, including:	You can use <u>Online</u> <u>Services for Agents</u> for:	1311
 activity statements 	• activity statements	
Single Touch Payrolltax returns	 tax returns You can use <u>Practitioner</u> <u>Lodgment Service</u> for 	
GST at settlementfringe benefits tax	tax returns For how to lodge activity statements online, see:	

Fast Key Codes for lodgment

 For help: completing activity statement labels, see <u>Instructions</u> lodging business tax returns, see <u>Income tax returns</u> 	 How to lodge your BAS Activity statements in our Online services for agents user guide For tax return online services, see: Income tax in our Online services for agents user guide Lodging in PLS 	
Foreign resident capital gains withholding lodgment, including: • Capital gains withholding clearance certificate • progress enquiries	To access our online form, see <u>Clearance</u> <u>certificate application</u> <u>for Australian residents</u>	1312
Individual tax return lodgments	You can use our <u>Practitioner Lodgment</u> <u>Service</u> For how to lodge online, see <u>Lodging using the</u> <u>PLS</u>	1312
Super lodgment and reporting	You can use <u>Online</u> <u>Services for Agents</u> To see what you can do online, see <u>Super</u> in our Online services for agents user guide	46
Tax agent lodgment program information and assistance	None	132

Respond to a lodgment notice from us	None	133
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Online services and practice support

Along with the following specific information, we also have useful information in <u>PLS help and system availability</u> and <u>Online services for agents user guide</u>.

Fast Key Codes for Online services and practice support

Topic and ATO website information	13 72 86 Fast Key Code
<u>myID</u> I or <u>Relationship Authorisation Manager</u> (RAM) I	3 5
Assistance with Online services for agents including:	3 3
<u>Access Manager</u>	
 technical difficulties 	
 functions and navigation 	
 all <u>practitioner lodgment service</u> (PLS) transactions 	
SBR-enabled software.	

Registration and updating client details

If your query relates to your tax agent registration, visit the <u>Tax</u> <u>Practitioners Board</u> ^[2] website.

Fast Key Codes for registration and updating client details

Topic and ATO website information	Online Services available	13 72 86 Fast Key Code

Duplicate TFN or ABN	None	111
GST grouping and branching Joint venture registrations Consolidations and government-controlled registrations	None	112
General registration enquiries, including <u>tax</u> <u>registrations</u> New or changes to registration details, including GST, PAYGW and FTC	You can use <u>Online</u> <u>Services for Agents</u> For how to do it, see <u>How to update,</u> <u>cancel or add</u> <u>registrations</u>	113
Update bank details	You can use <u>Online</u> <u>Services for Agents</u> For how to do it, watch <u>Update</u> <u>financial institution</u> <u>details</u>	1252
<u>Update your individual</u> <u>client's name</u>	None	1252

Superannuation

Fast Key Codes for Superannuation

Topic and ATO website information	Online Services available	13 72 86 Fast Key Code
Downsizing contributions into superannuation	None	4 4
To check if and how money can be contributed, see		

<u>Downsizer super</u> contributions		
Early access on compassionate grounds, including eligible expenses and evidence needed to access super	None	4 4
<u>First home super saver</u> <u>scheme</u>	None	4 4
Division 293, including checking if Division 293 tax has to be paid	None	4 3
Self-managed super funds (SMSF) To understand more about SMSF, see <u>Self-managed</u> super funds	None	4 3
<u>Small business super</u> <u>clearing house</u> (SBSCH). Note: this service will be closed from 1 July 2026	None	4 5
Superannuation contributions surcharge	None	412
 General <u>super</u> enquiries including: lodgment and reporting requirements lost and unclaimed superannuation transferring super 	You can use <u>Online</u> <u>Services for</u> <u>Agents</u>	4 6
Super guarantee including:account explanationcalculators	You can use <u>Online</u> <u>Services for</u> <u>Agents</u>	4 2

 payments deferrals super guarantee charge	For how to lodge SGC statements online, see <u>Super</u> <u>guarantee charge</u> <u>statement</u>	
Income streams	None	4 2
Excess contributions Concessional and non- concessional contributions		

Tax law and advice

Our website has significant online resources to help you with your query. We have included links to those resources in the table below.

Only use the listed Fast Key Codes for enquiries about the correct interpretation of tax and superannuation law. Some of the topics listed are complex and, depending on the specifics of your question, we may not be able to provide you with an immediate answer.

137286 **Topic and ATO website information** Fast Key Code 2122 Capital gains tax (CGT) - general enquiries, including: how CGT applies (general rules) assets and schedules general calculations • • capital improvements to a property destruction of dwelling property rules and disposal of vacant land • buy-backs 2121 Capital gains tax (CGT) - all other enquiries, including:

Fast Key Codes for Tax law and advice

 CGT calculations exemptions roll-over events small business concessions foreign residents inherited assets and separate assets land and buildings employee share scheme 	
Consolidation	213
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Employee share schemes	2121
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Foreign resident capital gains withholding clearance certificates	2123
Fringe benefits tax (FBT) tax law advice For information on how FBT affects businesses, not-for-profit and government employers, see Fringe benefits tax	241
Fuel tax credits tax law advice	114
GST tax law advice	2 3
Higher education loan program (HELP) – <u>Study</u> and training support loans	121
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 partnerships trusts (including deceased estates) See also <u>Income and deductions for business</u> 	
Tax return tax law advice for individuals See also <u>Income, deductions, offsets and</u> <u>records</u>	214
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Tax losses	213
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New legislation – personal	214
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PAYG instalments	211
 PAYG withholding for: labour hire back payments lump sum payments non-cash benefits non residents 	213
Private company benefits – Division 7A dividends	213
Research and development tax concession	213
Small business entity concessions	213
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Letters - alternative phone service

When we send letters to your clients, the phone numbers we quote are for the general community.

To ensure your enquiry is handled in the right way, use the list below to respond to letters from us that quote other phone numbers.

If a letter from us asks your client to phone	Instead
13 10 20	Phone 13 72 86 and select Fast Key Code 4 6
13 11 42 (debt issues)	Phone 13 72 86 and select Fast Key Code 1 2 2
13 11 42 (lodgment issues)	Phone 13 72 86 and select Fast Key Code 1 3 3
13 28 66	Phone 13 72 86 and select Fast Key Code 1 2 5 1
13 28 61	Phone 13 72 86 and select Fast Key Code 1 2 5 2
1300 130 926	Phone 13 72 86 and select Fast Key Code 1 4 2
1300 657 162	Phone 13 72 86 and select Fast Key Code 115
1300 768 912	Phone 13 72 86 and select Fast Key Code 3

Fast Key Codes for letters – alternative phone service

Other phone services

We provide as many options as possible through the <u>Registered agent</u> <u>phone line</u>. We also have a range of other phone numbers for other topics.

General phone services

Торіс	Phone number
Direct debit and refund help line For more information on completing a direct debit request to pay personal, business and super tax liabilities, see <u>Direct debit request</u>	1800 802 308
myID 🗹 – enquiries and support	1300 287 539 option 2 1
myID 🗹 – Compromised enquiries	1300 287 539 option 2 2
Disaster events – assistance for registered agents	1800 700 724
 Payment methods: refer to <u>How to pay</u> phone the payment hotline 	1800 815 886
 Publications can be printed or ordered: online - <u>ATO Publication Ordering</u> by phone (have the full title or NAT number ready) 	1300 720 092
Relationship Authorisation Manager (RAM) ☑ – enquiries and support	1300 287 539 option 3
Using Standard Business Reporting (SBR) cloud-based enabled practice management software – <u>Notify us of a hosted SBR software</u> <u>service</u>	1300 852 232

QC 47114

News services

Find out about the ways tax professionals can keep up to date with information affecting you and your clients.

Last updated 17 June 2024

On this pageTax professionals newsroomTax professionals newsletters and alertsTax professionals newsletters and alertsWhy subscribeHow to subscribeWebcasts and videosWebsite and legal updatesATO CommunitySocial mediaMedia centreProvide your feedback

Tax professionals newsroom

The <u>Tax professionals newsroom</u> helps you keep up to date with the latest news for tax professionals. Our articles are refreshed regularly with information you need to know. Published articles are held in the news archive for 4 months.

Save the newsroom as a 'bookmark' or 'favourite' to enable quick, easy access for regular visits.

Tax professionals newsletters and alerts

We have 2 weekly newsletters tailored for tax professionals:

- Tax professional news
- Tax professional news BAS agent edition (separate, condensed newsletter for BAS agents with information tailored to what you need to know).

By subscribing to either newsletter you'll also receive Tax professionals alert emails. Distribution of a Tax professionals alert is reserved for a significant issue that warrants communication in addition to our routine communication channels, including operational dashboards, web updates and weekly newsletter.

Why subscribe

Subscribe to keep informed on the latest updates, including:

- the big-ticket news items that affect you and your clients
- planned system outages
- updates to help support your tax practice
- what's new in law, rulings and policy.

Remember that reading our newsletter may count as a technical or professional reading activity towards your continuing professional education (CPE). Up to 25% of CPE can be done through technical or professional reading that is relevant to the tax agent and BAS services you provide. You need to record details of the activities you complete in a log book [].

How to subscribe

- Subscribe to Tax professionals news BAS agent edition and alerts
 ☑.

Once you've subscribed, we'll send you a confirmation message that you'll receive:

- Tax professionals news (weekly)
- Tax professionals alert email (when warranted).

We'll only send a Tax professionals alert email in exceptional situations, where we need to communicate directly with you about significant issues, either outside of or in addition to our normal communication channels. This may include a significant issue affecting our <u>Digital</u> <u>services</u>.

We recommend you add <u>tp@news.ato.gov.au</u> to your 'safe' or 'preferred sender' list in your email settings to ensure you receive your newsletter.

If you don't receive a newsletter within a fortnight, check your spam folder.

Webcasts and videos

Tax professionals webcasts

Tax professionals webcasts is our series of webcasts for the tax profession. They are held throughout the year and feature panellists from:

- professional associations
- tax agents
- BAS agents
- digital service providers (software developers)
- senior ATO staff.

Videos

We regularly produce videos on a variety of tax-related topics.

To view a complete list of our videos, visit <u>ATOtv</u> **Z** or <u>YouTube</u> **Z**.

You can also view video recordings of our Tax professionals webcasts.

Website and legal updates

You can receive daily, weekly or monthly email updates about new and revised information of interest to you on our website or <u>Legal</u> <u>database</u>.

Find out how to Subscribe to email updates.

Legal practitioners updates

We periodically provide information to state and territory law societies and bar associations for dissemination to their respective members through their normal channels.

interpretation NOW! (iNOW!)

Keep up to date with what courts are saying on statutory interpretation by accessing <u>interpretation NOW!</u> under the **ATO Law Aids** category on our Legal database.

It provides:

- bite-size commentary on recent statutory interpretation cases and important principles
- simple and practical 'iTips'.

ATO Community

The <u>ATO Community</u> ^[2] online forum includes a tax professional category where you can engage with us and each other.

Social media

We are on X, Facebook and LinkedIn, sharing the latest information on tax and industry changes, initiatives, products and services.

You can find us at:

- Facebook ATO
- LinkedIn ATO
- <u>X ATO</u> 🗹.

Media centre

Keep up to date with the latest articles, speeches and media releases from us by visiting our <u>Media centre</u> \square .

Provide your feedback

Tax professionals are invited to <u>email your feedback</u> about our news services.

QC 43917

Systems advice and alerts

Find out how we notify tax professionals about the availability and performance of our systems.

Last updated 16 June 2023

On this page

Types of system advice

Keep informed of system availability

Privacy details

What information is collected and stored

Types of system advice

Our digital services may sometimes be unavailable due to regular planned maintenance or unplanned system issues. We undertake regular maintenance of our systems to ensure they provide the services you need. Where possible, we do this outside normal business hours in scheduled <u>system maintenance</u>.

Keep informed of system availability

There are 4 ways you can keep informed about both planned maintenance and unplanned system issues.

- Our Operational system dashboard
 - Save a link to the relevant dashboards to view near real-time information on the current availability and performance of the digital systems you use

- Online services for agents dashboard
- Practitioner lodgment service (PLS) dashboard
- Australian Business Register (ABR) dashboard
- Online services for business (OSB) dashboard
- View Maintenance times updates for planned maintenance and Current system status for unplanned system issues in the relevant dashboard.

• Our website

- <u>Subscribe to email updates</u> to be alerted when our <u>System</u> <u>maintenance</u> and <u>Technical support</u> webpages are updated
- <u>Subscribe to email updates</u> to be alerted when these webpages are updated.
- Our Tax professional news service
 - Subscribe to our <u>Tax professionals news and alert emails</u> to receive
 - Tax professionals news (weekly newsletter)
 - Tax professionals alert (when warranted).
 - We'll only send a *Tax professionals alert* email in exceptional situations, where we need to communicate directly with you about significant issues, either outside of or in addition to our normal communication channels. This may include a significant issue affecting our <u>Digital services</u>.

• Our social media channels

 Follow us on <u>Facebook</u> ^[2] or <u>Twitter</u> ^[2] for updates and reminders of major system maintenance.

Privacy details

We'll only use your email address for the purpose for which you have given it, or any other purpose permitted under *the Privacy Act 1988*.

Your email address, name and location will be used for the sole purpose of providing you with the Tax professionals news and alert emails. These emails will be tailored to notify you of events in your region. No other personal information will be provided to, collected or stored by our Australian online marketing platform service provider, Swift Digital.

Our <u>privacy policy</u> contains important information as to how you may:

- access your personal information held by us
- seek correction of that information
- complain about a breach of the Australian Privacy Principles, and how we will deal with such a complaint.

What information is collected and stored

Only the email address, name and location you use to subscribe to our Tax professionals news and alerts emails are provided to Swift Digital.

You will not be asked to provide any further details when you subscribe. Nor will any other personal information be collected or stored by Swift Digital.

Swift Digital ^[2] is an Australian company that stores all data in Australia.

Swift Digital maintains your data in compliance with Australia's *Spam Act 2003* and *Australian Privacy Provisions*.

Go to the Swift Digital website for more information on:

- Platform spam and privacy policy 12.

QC 44288

Consultation, open forums and speakers

Our commitment to consulting, collaborating and engaging with you.

Last updated 26 August 2020

We are committed to consulting and collaborating with you in the design of products and services that affect your practice via our consultations and working groups. As part of our engagement strategy with registered tax and BAS agents we provide opportunities for open discussions through our open forums and speakers.

Consulting with tax professionals

How we consult with and listen to tax professionals through working groups and other activities.

Open forums

Our ATO open forums provide tax professionals an opportunity to hear about upcoming changes, interact and ask questions.

Engaging with tax practitioners

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How we will work with and through others to deliver efficient and effective tax and superannuation systems.

QC 47107

Consulting with tax professionals

How we consult with and listen to tax professionals through working groups and other activities.

Last updated 26 August 2020

We commit to consulting with and listening to tax professionals through working groups and consultation activities. You can get involved in open consultation, join a consultation group, or raise a matter for consultation.

We have the following types of consultation:

- Key stewardship groups and stakeholder relationship groups
 - For tax professionals
 - National Tax Liaison Group (NTLG)
 - Tax Practitioner Stewardship Group (TPSG)
 - For BAS agents
 - BAS Agent Association Group (BASAAG)
- <u>Special purpose working groups</u> that consult on a specific matter until consultation is complete
- Online surveys and discussions.

See also:

- <u>Consultation</u> all our consultation activities, including matters currently under consultation
- <u>Getting involved in consultation</u> to raise a matter for consultation, participate in current consultations, or join a consultation group

QC 43924

Open forums

Our ATO open forums provide tax professionals an opportunity to hear about upcoming changes, interact and ask questions.

On this page

What open forums offer

Upcoming open forums

What open forums offer

Open forums are interactive webinars with guest speakers from the ATO and the Tax Practitioners Board.

These webinars give you and your staff an opportunity to:

- hear about the latest updates and upcoming changes to the tax, super and registry systems
- ask questions.

Your attendance may contribute towards your <u>continuing professional</u> <u>education</u> \square (CPE) with the Tax Practitioners Board.

Upcoming open forums

You can register for one of our open forums using the 'Register for this session' link in the following table.

Open forum sessions	Session topics
An update from the ATO Thursday 8 May 2025 11:30 am to 1:00 pm AEST <u>Register for</u> this session 🗗	 elnvoicing elnvoicing developments in Australia. The rising popularity of elnvoicing. elnvoicing and the Federal Budget. Peppol around the world. What is elnvoicing? Benefits of elnvoicing. How elnvoicing helps you and your clients.

Details of open forums

	Improving lodgment performance, part 3 of 3 – are you requesting deferrals to support your practice?
	 When lodgment deferrals may not be the best option.
	 Why we are looking at what's being requested across the profession.
	What this means for you.
	NFP (not-for-profit) self-review return
	What is the NFP self-review?
	Who needs to lodge and when.
	NFP governing documents requirement.
An update from	Breach reporting – Tax Practitioners Board
the ATO	What is breach reporting?
Tuesday 27 May 2025	 Identifying a significant breach.
11:00 am to	Reasonable grounds.
12:30 pm AEST	Reporting obligations.
<u>Register for</u> <u>this session</u> 岱	Fringe Benefits Tax Time – what you need to know
	What's new?
	Plug-in hybrid electric vehicles.
	Alternate record keeping measure.
	 Tips to help employers get their FBT right Employee contributions.
	 Nil FBT returns.
	 Due dates.
	ATO app new features – secure messaging and lock ATO record
	 What is secure messaging and when will a message be sent?
	What does 'locking your ATO record' do?
	What support will be available for the tax profession?

QC 44763

Engaging with tax practitioners

How we will work with and through others to deliver efficient and effective tax and superannuation systems.

Last updated 11 April 2025

On this page

Building relationships with tax practitioners Our engagement approach with tax practitioners Strategic priorities with tax practitioners

Building relationships with tax practitioners

Our relationships with industry and the public we serve are paramount to achieving our purpose. <u>Our Charter</u> outlines the commitments we make to everyone we work with, our expectations of them, their rights and steps they can take if they are not satisfied.

We work with representatives across the community, business, tax, super, insolvency and financial sectors to harness their specialist knowledge and experience through our stewardship, partner relationships and special purpose working groups.

Strengthening our partnerships with tax practitioners (including professional associations) through clear, strategic engagement will help to support the integrity and continuous improvement of the tax and superannuation systems.

Within a rapidly changing environment, we aim to ensure that engagements with tax practitioners are strategically focused.

Our engagement approach with tax practitioners

Our approach to engagements with tax practitioners will fall under one of 4 purposes:

Inform

We proactively share information that helps and educates tax practitioners and taxpayers.

Consult

We engage the right tax practitioners at the right time on matters that impact them and taxpayers.

Collaborate

- We partner with tax practitioners to create outcomes to benefit the effective administration of the tax and superannuation systems.
- We will strengthen our partnerships with the tax profession through clear, strategic engagement to help support the integrity and continuous improvement of the tax and superannuation systems.

Support

- We support tax practitioners to engage with the tax and superannuation systems with integrity and competence.
- We provide a range of services and products to help tax practitioners with their day-to-day activities to make it easier for their clients to comply and hard not to.

Strategic priorities with tax practitioners

We will use our strategic priorities to drive purposeful engagements with tax practitioners. We will communicate these priorities via:

- the release of the ATO corporate plan annually
- engagement with the <u>Tax Practitioner Stewardship Group</u> (TPSG) regularly.

Current priorities

- Protect the high levels of engagement and integrity in the tax and superannuation systems.
- Safeguard the security of the tax and superannuation systems.
- Improve tax performance for clients of tax practitioners.
- Increase trust and confidence in the tax and superannuation systems.
- Recognise, empower, and support current and future tax practitioners.
- Improve small business performance and level the playing field.

QC 103478

Tax professionals webcasts

Watch tax professionals webcasts – our free, one-hour livestreams for the tax profession.

Last updated 26 March 2025

On this page

What webcasts offer

Current webcasts

Webcast recordings

What webcasts offer

Tax professionals webcasts are free, one-hour live events for the tax profession. You can ask questions and hear about our current priorities. It's a great way to engage with us. We cover topics relevant to you, your practice and your clients. These live interactive events feature a panel of experts which may include:

- members of professional associations and industry coaches and mentors
- registered tax and BAS agents
- digital service providers (software developers)
- senior ATO staff.

Your participation may contribute towards your continuing professional education (CPE). For more information, contact your professional association, or visit the <u>Tax Practitioners Board</u> \overrightarrow{C} website.

If you miss the webcast, the recording will be available.

Current webcasts

Tax professionals conversations

Tax Time 2025

Date: Thursday 19 June 2025

Time: 2:00 pm to 3:00 pm AEST

Session details

Session outline coming soon.

Registrations open soon.

Webcast recordings

Watch recordings of previous webcasts:

- 13 June 2024- Tax professionals webcast Tax Time 2024
- 26 March 2024 <u>Tax professionals webcast ATO focus and</u> priorities for 2024 ^[2]

QC 17463

Digital education resources

These instructional videos complement our Online services for agents user guide to help you use key functions.

Last updated 19 March 2025

On this page

Reports, statements and forms

Account balances and payment plans

Lodge and track returns

GST registration

Revise an activity statement

Client updates

View, allocate and send practice mail

Troubleshooting for tax practitioners

Search and customisation

Feedback

Reports, statements and forms

Videos:

- How to add a single lodgment deferral
- How to add multiple lodgment deferrals
- <u>Request and view the Income tax lodgment status report</u>
- <u>Request and view the Outstanding activity statements report</u>
- <u>View and print Single Touch Payroll income statements</u>

How to add a single lodgment deferral

This video shows you how to add a single lodgment deferral in Online services for agents.

Media:How to add a single lodgment deferral <u>http://tv.ato.gov.au/ato-tv/media?v=bi9or7od46oroz</u> Read detailed instructions in the <u>Lodgment deferrals</u> section of our *Online services for agents user guide*.

How to add multiple lodgment deferrals

This video explains how to add multiple lodgment deferrals in Online services for agents.

Media:How to add multiple lodgment deferrals <u>http://tv.ato.gov.au/ato-tv/media?v=bi9or7od5yfy9x</u> Read detailed instructions in the <u>Lodgment deferrals</u> section of our *Online services for agents user guide*.

Request and view the Income tax lodgment status report

This video guides you through the steps to request and view the Income tax lodgment status report in Online services for agents.

Media:Request and view the Income tax lodgment status report <u>http://tv.ato.gov.au/ato-tv/media?v=bi9or7od1e81th</u> Read detailed instructions in the <u>Income tax lodgment status</u> <u>report</u> section of our *Online services for agents user guide*.

Request and view the Outstanding activity statements report

This video shows you how to request and view the Outstanding activity statements report in Online services for agents.

Media:Request and view the Outstanding activity statements report <u>http://tv.ato.gov.au/ato-tv/media?v=bi9or7odudmdgx</u> Read detailed instructions in the <u>Outstanding activity statement report</u> section of our *Online services for agents user guide*.

View and print Single Touch Payroll income statements

This video explains how to view and print your clients' Single Touch Payroll income statements in Online services for agents.

Media:View and print Single Touch Payroll income statements <u>http://tv.ato.gov.au/ato-tv/media?v=bi9or7odu761f9</u> Read detailed instructions in the <u>Client reports</u> section of our *Online services for agents user guide*.

Account balances and payment plans

Videos:

• View and print an account balance

View and print an account balance

This video explains how to view and print an account balance in Online services for agents.

Media:View and print an account balance <u>http://tv.ato.gov.au/ato-tv/media?v=nixx79jdjn4yeg</u> Read detailed instructions in the <u>Accounts summary</u> section of our *Online services for agents user guide*.

Lodge and track returns

Videos:

- Submit non-lodgment advice
- Progress of return
- How to view and print a Notice of Assessment

Submit non-lodgment advice

This video explains how to submit a non-lodgment advice in Online services for agents.

Media:Submit non-lodgment advice <u>http://tv.ato.gov.au/ato-tv/media?v=nixx79jdjn4ncz</u> Read detailed instructions in the <u>Non-lodgment advice</u> section of our *Online services for agents user guide*.

Progress of return

This video shows how to check the progress of your clients' tax returns in Online services for agents.

Media:Progress of return <u>http://tv.ato.gov.au/ato-tv/media?v=nixx79jdgbubjw</u> Read detailed instructions in the <u>Income tax</u> section of our *Online services for agents user guide*.

View and print a Notice of Assessment

This video shows how to view and print a Notice of Assessment in Online services for agents.

Media:View and print a Notice of Assessment <u>http://tv.ato.gov.au/ato-tv/media?v=bi9or7od7tkq55</u> Read detailed instructions in the <u>Income tax</u> section of our *Online services for agents user guide*.

GST registration

Videos:

- Adding a GST registration
- Cancelling a GST registration

Adding a GST registration

This video guides you through the steps to register your clients for GST in Online services for agents.

Media:Adding a GST registration <u>http://tv.ato.gov.au/ato-tv/media?v=nixx79jdgbt9hh</u> Read detailed instructions in the <u>Tax registrations – Add</u> section of our *Online services for agents user guide*.

Cancelling a GST registration

This video explains how to cancel an existing GST registration in Online services for agents.

Media:Cancelling a GST registration <u>http://tv.ato.gov.au/ato-tv/media?v=nixx79jdgbubgc</u> Read detailed instructions in the <u>Tax registrations – Cancel</u> section of our Online services for agents user guide.

Revise an activity statement

This video explains how to revise an activity statement in Online services for agents.

Media:Add a client <u>http://tv.ato.gov.au/ato-tv/media?v=nixx79jdjn4bih</u> Read detailed instructions in the <u>Revise an activity statement</u> section of our *Online services for agents user guide*.

Client updates

Videos:

- Add a client
- Update financial institution details
- <u>Update communication preferences</u>
- <u>View client communication history</u>
- Remove a client

Add a client

This video shows you how to add a client in Online services for agents.

Media:Update financial institution details <u>http://tv.ato.gov.au/ato-tv/media?v=bi9or7orgop6nx</u> Read detailed instructions in the <u>Add client</u> section of our *Online services for agents user guide*.

Update financial institution details

This video explains how to update financial institution details in Online services for agents.

Media:Update communication preferences <u>http://tv.ato.gov.au/ato-tv/media?v=nixx79jdjn4br9</u> Read detailed instructions in the <u>Financial institution details</u> section of our *Online services for agents user guide*.

Update communication preferences

This video explains how to update communication preferences in Online services for agents.

Media:View client communication history <u>http://tv.ato.gov.au/ato-tv/media?v=nixx79jdc1xqfo</u> Read detailed instructions in the <u>Preferences</u> section of our *Online services for agents user guide*.

View client communication history

This video explains how to view client communication history in Online services for agents.

Media:Remove a client <u>http://tv.ato.gov.au/ato-tv/media?v=bi9or7od5461xu</u> Read detailed instructions in the <u>Communication history</u> section of our *Online services for agents user guide*.

Remove a client

This video shows how to remove a client in Online services for agents.

Media:How to use the Advanced search in Online services for agents <u>http://tv.ato.gov.au/ato-tv/media?v=nixx79jdc1xq8c</u> Read detailed instructions in the <u>Remove client</u> section of our Online services for agents user guide.

View, allocate and send practice mail

This video explains how to view, allocate and send practice mail in Online services for agents.

Media:How to customise your homepage in Online services for agents http://tv.ato.gov.au/ato-tv/media?v=nixx79jdc1xqgx

Read detailed instructions in the <u>Practice mail</u> section of our *Online* services for agents user guide.

Troubleshooting for tax practitioners

This video explains how to troubleshoot common issues when accessing and using ATO online services.

Refer to <u>Technical support</u> for more information on troubleshooting.

Search and customisation

How to use the Advanced search in Online services for agents

This video shows you how to use the Advanced search in Online services for agents.

How to customise your homepage in Online services for agents

This video shows you how to customise your home page in Online services for agents.

Feedback

Tax professionals are invited to <u>email your feedback</u> about our digital education resources.

QC 65934

Tax practitioner assistance

How to use Tax practitioner assistance when you have been unable to resolve matters through other channels.

Last updated 8 February 2023

On this page

About Tax practitioner assistance

<u>Eligibility</u>

<u>What you can use TPA for</u>

How to request assistance

About Tax practitioner assistance

Tax practitioner assistance (TPA) can help all registered tax and BAS agents resolve client specific or practice management issues that you have not been able to resolve through our existing channels.

It is not designed to be the first contact you make with us on the matter.

Eligibility

Tax practitioner assistance is available to all registered tax and BAS agents who both:

- represent clients in a tax professional capacity
- have the authority to act as the client's authorised representative.

You should only submit a request to TPA if you have not been able to resolve your issue through one or more of these support channels prior:

- For tax professionals
- Support for your practice
- Online services for agents
- Tax or BAS agent phone service

All steps and criteria in the request form must be completed to ensure it is accepted.

What you can use TPA for

You can use this service for help where an administrative matter relating to your client or a practice management matter remains unresolved via our normal channels

What you cannot use TPA for

This service is not for tax practitioners seeking help with:

- lodgment obligations we have dedicated programs available to help with your lodgment program
- clients' debts or payment plans
- lodging a complaint
- lodging an objection
- applying for a private ruling
- ATO advice and guidance or tailored technical assistance.

How to request assistance

You can apply for tax practitioner assistance by submitting your request through Practice mail in <u>Online services for agents</u>.

All **'How to request assistance'** steps and all other criteria within the TPA request must be completed to ensure your request is accepted.

Step 1: Complete all mandatory fields and save the <u>Tax practitioner</u> assistance form (PDF, 204KB) 也:

• We will reject your request if you have **not** included all required information.

- To download this form to your computer, right click and select **Save** target as or **Save link as**.
- Always use the **Save form** button in the form to save the request.

Step 2: Select the Practice mail topic: General questions, problems, and help.

Step 3: Select the subject **Submit Tax Practitioner Assistance Request Form.**

Step 4: Attach your request form to the Practice mail message.

What happens next

- You will receive a receipt ID as acknowledgment of your request you can use this receipt ID to seek a progress update on your request.
- We may need to contact you if we need further information.
- TPA will work with the relevant ATO area to resolve your issue.
- TPA will also be your contact regarding the progress of your request.

We aim to resolve your request as soon as possible. However, some requests may take up to 28 calendar days or longer once all necessary information has been received.

We will provide an update if your request takes longer than expected.

QC 43922

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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