



Easier to read information

ATO information that is easier to read.

Last updated 4 May 2023

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Easier to read documents

We understand that people have different needs when accessing information.

We have developed some information that is written in a way that is easier to read. This way of writing can help people to understand tax and super better.

Document format

To make sure this information can be used by everyone we provide it in two ways.

HTML format

Can be read on computers, smart phones and tablets. People who use screen readers, magnifiers, navigation switches or speech recognition software to access the internet can read this format.

PDF format

You can print a PDF. Then you can give it to:

- people who do not have access to the internet
- a support person who will read it with you.

If a PDF document is not provided you can use the Save to PDF icon on the top right-hand side of the screen to create one.

Feedback

We developed this content with help from the community. Feedback helps us improve.

If you'd like to give us feedback, please use the 'Feedback' tab, available on the right-hand side of the screen.

Our Charter – easier to read



Easy to read information about our services and your rights when you deal with us.

What is a tax file number? – Easy Read



This information about tax file numbers is written in a way that is easy to read.

How to create a myGov account and link to your tax and super – Easy Read



Easy Read information about creating a myGov account and linking it to the ATO.

Proving who you are to link your myGov account to the ATO – Easy Read



Easy Read information about proving who you are to link your myGov account to the ATO.

Get ready to do your tax – Easier-to-read information



This information about getting ready to do your tax is written in a way that is easy to read.

How to do your tax – Easy Read



This information about how to do your tax is written in a way that is easy to read.

Is it a scam?



This information about scams is written in a way that is easy to read.

If you can't lodge or pay on time – Easier to read information



Easier to read information on the support options for people who can't lodge or pay their tax on time.

TPAR for cleaning services – Easier to read information



Easier to read information about Taxable payments annual reporting (TPAR) for cleaning services businesses.

TPAR for courier and road freight services – Easier to read information



Information about Taxable payments annual reporting (TPAR) for businesses paying courier and road freight contractors.

QC 62926

Our Charter – easier to read

Easy to read information about our services and your rights when you deal with us.

Last updated 26 June 2023

On this page

How to use this document

Our Charter

Our promise to you

What we ask you to do

If you think we made a mistake

How to complain

Contact us

How to use this document

This information is written in a way that is easy to read.

This document has been written by the Australian Taxation Office (ATO).

When you see the words 'we', 'us' or 'our' it means the ATO.

This is a short version of a longer document called Our Charter.

You can find the longer document at www.ato.gov.au/atocharter.

If you want to know more you can ask someone you trust to read the longer document with you.

Our Charter

Our Charter tells you:

- what we promise to do for you
- what you need to do
- what you can do if you are not happy with our decision or our service.

Our promise to you

We will be fair

We will respect you.

We will tell the truth.

We trust what you say is true.

We will ask questions if we are not sure about what you tell us.

We will give you some time to tell us about any mistakes.

We will help you

We can give you information to help you know what to do.

We will listen to you.

We will answer your questions.

We can give you support when hard things happen.

We will try to make our services easy for you to use.

We will help if you do not know how to use our services.

We will work with people that you have asked to help you.

Support

You can ask someone to help you when you talk to us.

Or you can ask someone to talk to us for you.

You must tell us who is helping you.

It is important you ask someone you trust.

You can ask a family member or someone who has a job helping people with tax.

We will keep your personal information safe

Information about you is called 'personal information'.

Your personal information is important.

We are serious about keeping your personal information safe online.

We will keep all your personal information safe.

We will only use your personal information when the law says we can.

You can ask to see the information we have about you.

Sometimes we will not be allowed to show you.

We will tell you

We will be open with you.

We will explain our decisions.

When making decisions about you we will tell you:

- where we are up to
- what your rights are
- the information we use to make the decision
- what you can do if you think we have made a mistake.

What we ask you to do

There are things the law says you must do.

- treat us with respect
- be polite
- answer our questions
- tell us the truth
- keep records from when you work with us
- give us all the information we ask for
- make sure you give us the right information
- tell us if your information changes

- keep your personal information safe
- tell us if someone is helping you with your tax.

Meet due dates

Sometimes you must do something by a date, this is called a 'due date'.

You might need to give us information or money.

If you cannot give us what we have asked for you must tell us before the due date.

If you think we made a mistake

You can tell us if you think we have made a mistake.

You can ask for someone else at the ATO to check the decision.

If you still think it is a mistake there are other government people you can ask to check our decision.

You can complain.

How to complain

If you are not happy with our service you can complain.

You will not get in trouble if you complain.

Your complaints help us to do better.

Tell an ATO officer or ATO manager what your complaint is.

We will try to work out the problem.

Your complaint is important.


We will try to help you quickly.

If this problem made you lose money you can talk to us to see if we can help.

Contact us

To talk to us, phone **13 28 61**.

If you want information in your language contact the Translating and Interpreting Service on **13 14 50**.

If you are deaf or have a hearing or speech disability you can use the [National Relay Service](#) .

QC 62933

What is a tax file number? – Easy Read

This information about tax file numbers is written in a way that is easy to read.

Last updated 6 March 2023

On this page

How to use this document

What is a tax file number?

Why do I need a TFN?

How do I apply for a TFN?

When will I get my TFN?

Keep your TFN safe

How to find your TFN?

My TFN was stolen

How to use this document

This information is written in a way that is easy to read.

We use pictures to explain some ideas.

We've also provided a PDF of this document so you can read this information offline – [What is a tax file number? – Easy Read \(PDF\)](#),

[1.86MB](#)) 



This document has been written by the Australian Tax Office or ATO.



When you see the words 'we', 'our' or 'us' it means the ATO.



This Easy Read document is a summary of another document.



You can find the longer document on our website at [Tax file number](#).

What is a tax file number?

A tax file number (TFN) is a personal reference number.



It is a 9-digit number that identifies you in the tax and super system.



It is free to apply for a TFN.

You will always keep the same TFN, even if you



- get a new job



- change your name



- move overseas.

Why do I need a TFN?

You should have a TFN if you want to



- get a job



- apply for government benefits



- get an Australian business number (ABN).

If you do not have a TFN you will pay more tax on money you get from



- a job



- the government.

How do I apply for a TFN?



Applying for a TFN is free. You should never pay to get a TFN.



You can apply for a TFN at any age.

There are different ways to apply for a TFN if you are



- an Australian resident



- a foreign passport holder or permanent migrant or temporary visitor



- living outside Australia.

When you apply, you will need to prove who you are.



We will ask you to provide identity documents.



Find out how to apply for a TFN.

When will I get my TFN?



After you apply you should get your TFN in 28 days.



We will send your TFN to the postal address you put on your application.



If you do not get your TFN in 28 days, phone us on **13 28 61**.

Keep your TFN safe

Your TFN is how we identify you in the tax and super system.



Someone can steal your identity if they have your TFN.



You must not let anyone else use your TFN. Not even your friends or family.

Only some organisations can ask for your TFN. They include



- us



- Services Australia



- your bank



- your employer



- your super fund



- your registered tax agent.

How to find your TFN?

If you cannot find your TFN, there are a few places you can look.



If you have a myGov account linked to the ATO you can log in to your ATO online account.

You can also find your TFN on



- your income tax notice of assessment



- letters we have sent you



- a payment summary or income statement from your employer



- your superannuation account statement.



If you use a registered tax agent, you can ask them for your TFN.



If you still cannot find your TFN, phone us on **13 28 61**.

If you are overseas phone **+61 3 9268 8332**.

My TFN was stolen

You must tell us as soon as you can if



- your TFN was stolen



- someone else is using your TFN.



Phone us on **1800 467 033**.

How to create a myGov account and link to your tax and super – Easy Read

Easy Read information about creating a myGov account and linking it to the ATO.

Last updated 13 November 2024



The myGovID app is now known as myID

myGovID has a new name and look – but how you use it is the same. Find out more at

www.myID.gov.au/DiscovermyID .

On this page

How to use this document

How this guide will help you

Create a myGov account

Link your myGov account to the ATO

How to use this document

This information is written in a way that is easy to read.

We use pictures to explain some ideas.



link_mygov_to_ato_easy_read_01

This document has been written by the Australian Tax Office (ATO).



null

When you see the words 'we', 'our' or 'us' it means the ATO.



null

This Easy Read document is a summary of another

document.



You can find the other document on our website at www.ato.gov.au/LinkmyGov

It includes a helpful video you can watch.

How this guide will help you

This guide helps you



1. create a myGov account



2. link your myGov account to the ATO.

Before you start you may need your **tax file number** (TFN).

Your TFN is your personal identification number in our tax system.

If you cannot find it or you do not have one go to www.ato.gov.au/TFN_EasyRead

Create a myGov account

1. Go to www.my.gov.au 



Select 'Create account'.



Select 'Continue with email'.



Read about the **terms of use** and **myGov privacy notice**.

- Terms of use are the rules about creating and using a myGov account.

- The privacy notice is the rules about how your information is collected, shared and protected.



You can ask someone for help if you need to.



Select the 2 boxes to show you understand and accept the terms of use and privacy notice.

2. Email address



Enter your email address.

Do not use an email address that you share with someone else.



myGov will email you a code straight away.

This is to show that it is your email address that you can access.

Check your email for the code. If you don't find the code, look in your Junk or Spam folder.



Enter this code into the code box on myGov.

3. Mobile phone number



myGov sends security codes to your mobile phone when you want to sign in to your account.

Enter your mobile phone number.



myGov will text a code to your mobile phone straight away.

This is to show that it is your mobile phone number that you can access.



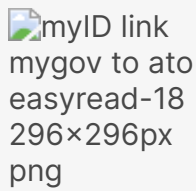
Enter this code into the code box on myGov.



You can select 'Skip this step' if you

- do not have a mobile phone
- have a mobile phone but you have poor mobile reception
- want to access your myGov account when you are not in Australia.

You will still need to a secure way to sign in to your myGov account.



You can download one of these apps to your smart device

- the myGov Code Generator app
- the myID app.

You can do this after you finish creating your myGov account.

4. Create password



Create your myGov password.

If you need help select 'Help creating a password'.

5. Create secret questions and answers



You need to choose and answer 3 secret questions.

You will need to answer these questions if you forget your password.



Use answers that

- are easy for you to remember
- are not going to change over time
- other people would find hard to guess.

6. Finished



You have now created your myGov account.

myGov will send your username to your email address.



To sign in to your myGov account you need to use 3 things

- your username or email
- your password
- a security code sent to your mobile phone or from the myGov Code Generator app.

You could also use your myGovID Digital Identity.

Link your myGov account to the ATO

7. Sign in to myGov



Select 'View and link services'.



Under 'Link a service' find Australian Taxation Office and select 'Link'.



Select 'Continue' to agree to myGov storing your

- name
- date of birth.



Read about our

- terms and conditions
- privacy notice.



You can ask someone for help if you need to.



Select 'I agree to the terms and conditions of use' then select 'Next'.

8. Answer questions about your tax record



Enter or confirm your personal details such as

- name

- date of birth
- address
- tax file number.



Enter information for 2 of the questions to prove who you are.



We have another Easy Read document to help you answer these questions.



You can find it at www.ato.gov.au/Questions



Select 'I agree to verifying and linking my record' then select 'Submit'.



If you can't answer the questions you can phone us on **13 28 61** for a linking code.

8a. If you use a linking code



We will ask you some questions to prove who you are.



Enter your

- linking code
- tax file number.



Select 'I agree to linking my record' then select 'Submit'.

9. You can now use ATO online services



Go to www.ato.gov.au/Online to find out what you can do in ATO online services.

We have also provided a PDF of this document so you can read this information offline – [How to create a myGov account and link to your tax and super – Easy Read \(PDF, 2.5MB\)](#) [↗](#).

Proving who you are to link your myGov account to the ATO – Easy Read

Easy Read information about proving who you are to link your myGov account to the ATO.

Last updated 13 March 2023

On this page

How to use this document


Help to prove who you are

1. Bank account details
2. Superannuation account statement
3. Centrelink payment summary
4. Dividends statement
5. Notice of assessment
6. PAYG payment summary

How to use this document

This information is written in a way that is easy to read.

We use pictures to explain some ideas.

We have also provided a PDF of this document so you can read this information offline – [Proving who you are to link your myGov account to the ATO – Easy Read \(PDF, 1.76MB\)](#) .



This document has been written by the Australian Tax Office (ATO).



When you see the words 'we', 'our' or 'us' it means the ATO.



This Easy Read document is a summary of another document.



You can find the other document on our website at [Information you need to link myGov to the ATO](#).

Help to prove who you are



You need to prove who you are to link your myGov account to the ATO.



You will need to answer 2 questions.



The questions can be about 6 types of information:

- bank account details
- superannuation account statement
- Centrelink payment summary
- dividends statement
- notice of assessment
- PAYG payment summary.



This guide will help you answer the questions.

You can ask someone for help if you need to.

1. Bank account details

What is it?



Your bank account that:

- earned interest in the last 2 years
- or
- that your tax refund was paid into.

If you used a tax agent, you may not be able to answer this question.

What do you need?



You need your:

- **BSB number.** BSB is short for Bank State Branch. It is a 6-digit number which identifies your bank branch
- account number.

Do not use spaces or dashes when entering the numbers.

Need help finding it?



Find this information:

- on your bank statement
- in your bank's mobile app or online banking.

2. Superannuation account statement

What is it?



A statement that shows how much money was put into your superannuation (super) fund account.

How old can it be?



You need a statement from the last 5 years.

The super fund account must have had money put into it in the last year.

What do you need?



You need your:

- member account number (up to 16 characters)
- super fund's Australian business number (ABN). This is often in the small print at the bottom of your statement. There may be more than one ABN on your statement to try.

Need help finding it?



Phone your super fund.

3. Centrelink payment summary

What is it?



A summary of all the money Centrelink paid you in a year.

How old can it be?



You need a statement from the last 2 years.

What do you need?



You need your **taxable income**. This means the income used to work out how much tax you need to pay.

If your taxable income is \$0 you cannot use this question.

Do not use:

- a \$ sign
- cents
- commas
- spaces.

For example, if your taxable income was \$8,376.84 you would enter 8376.

Need help finding it?



If your myGov account is linked to Centrelink, you can sign in to get the information online.



If it is not linked, go to the Services Australia website to find out how to phone them.

Their website is www.servicesaustralia.gov.au



4. Dividends statement

What is it?



A statement with information about the dividends you received from shares in a company or investment fund.

How old can it be?



You need a dividends statement from the last 2 years.

What do you need?



You need your investment reference number.

Enter all the numbers. Do not use spaces or dashes.

Need help finding it?



Look at emails or letters from the company or investment fund or phone them.

5. Notice of assessment

What is it?



We send you a notice of assessment after we check your tax return.

It shows your:

- taxable income
- tax refund or tax debt amount.

How old can it be?



You need a notice from the last 5 years.

What do you need?



You need:

- the date of issue. Enter the date as dd/mm/yyyy. For example, 03/09/2020.
- our reference number. Do not use spaces.

Need help finding it?



If someone does your tax for you (like a tax agent), ask them for this information.

6. PAYG payment summary

What is it?



PAYG is short for Pay As You Go. A PAYG payment summary shows all the money an employer paid you.

It can also be called an income statement or a group certificate.

You get it from your employer:

- at the end of the financial year
- when you leave a job.

How old can it be?



You need a statement from the last 2 years.

What do you need?



Your **gross income**. This means income before you pay tax.

Do not use

- a \$ sign
- cents
- commas
- spaces.

For example, if your income was \$37,500.29 you would enter 37500.

Need help finding it?



Ask your employer for a copy.

You can also ask us by phoning **13 28 61**.

QC 66328

Get ready to do your tax – Easier-to-read information

This information about getting ready to do your tax is written in a way that is easy to read.

Last updated 24 June 2021

On this page

Do you need to do a tax return?

When do you need to do your tax?

When is the best time to do your tax?

Information you need

What happens after you do your tax return?

Make it easier next year

How to get help

What to do next

This easier-to-read document is a summary of another document.

You can find the longer document at www.ato.gov.au/LodgeMyReturn

Do you need to do a tax return?

Most people that earn money need to do a tax return.

We use the tax return to check if you paid the right amount of tax.

We have an online tool which can help you work out if you need to do a tax return.

You can find the tool at www.ato.gov.au/ShouldILodge

If you have trouble using this tool you can

- ask someone you trust for help
- phone us on **13 28 61**.

If the tool says you do not need to do a tax return, you need to send us another form. This form is called a non-lodgment advice.

You can follow the instructions in the tool to help you.

When do you need to do your tax?

You need to do your tax return before 31 October if you are

- doing your own tax
- using Tax Help.

If you use a tax agent you may have more time, but you must ask them to help you with your tax before 31 October.

When is the best time to do your tax?

The best time to do your tax is from late July.

By then we will have put more information into your online tax return for you.

This information comes from places like

- businesses you work for
- government (like Services Australia)
- banks
- health insurance companies.

This will save you time and help you avoid mistakes.

Your bank account details

You will need your bank account details.

If we have to pay you money we will put it in your bank account.

Information you need

Before you start your tax return you need this to get the following information ready.

Your TFN

You need to have your tax file number or TFN.

Your TFN is your personal identification number in our tax system.

If you do not have a TFN you need to apply for one. Find out how at www.ato.gov.au/TFN

Information about your income

Income is the money you get from

- working, including being paid in cash
- the government, like Services Australia payments
- investments, like money from shares or interest from bank accounts
- property you rented or sold to other people
- renting out a room in your house or driving a ride share car.

You need information about your income for the full financial year (1 July to 30 June).

You can get this information from

- income statements or payslips from your employer
- a Centrelink payment summary
- bank or share dividend statements.

Remember, if you wait until late July we will have put most of this information into your online tax return.

Information about your expenses

Expenses are the money you spent on certain things.

If you had expenses you may be able to claim a **deduction**.

A deduction reduces the income amount you pay tax on.

This means you pay less tax.

Some examples of expenses you may be able to claim a deduction for are

- the cost of tools you had to buy to do your job
- the cost of clothing that shows you work in a particular job (like chef pants)
- money you gave to a charity
- union fees you paid

- the cost of income protection insurance
- money you spent looking after a rental property you own.

Find out whether your expense meets the rules at www.ato.gov.au/claims

You need information about your deductions for the full financial year (1 July to 30 June).

You need to have records of the money you spent. These records can be receipts or invoices.

What happens after you do your tax return?

We use your information to work out

- if you paid too much tax – if so, we will give you some money back. We call this a tax refund.
- if you did not pay enough tax – if so, you will need to pay more. We call this a tax debt.

Make it easier next year

If you keep your records from the start of each financial year it will be easier to do your tax.

Keep your records together in a safe place and keep them for 5 years.

We have the myDeductions tool in the ATO app.

You can use the app to

- take photos of the receipts for your expenses
- record information about the expenses.


When you are ready to do your tax you can use the app to upload the information to your online tax return.

You can also email the information from the app to your tax agent or yourself.

Find out more at www.ato.gov.au/app

How to get help

If you need help getting ready to do your tax you can

- phone us on **13 28 61**
- phone the Translating and Interpreting Service (TIS National) on **13 14 50**. Ask them to phone the ATO on **13 28 61**.
- find a registered tax agent by going to www.tpb.gov.au/registrations_search .

What to do next

Once you have all your information ready you can lodge your tax.

We have an Easy Read document called 'How to do your tax'.

You can find it at www.ato.gov.au/DoYourTax

QC 62883

How to do your tax – Easy Read

This information about how to do your tax is written in a way that is easy to read.

Last updated 3 March 2023

On this page

How to use this document

How to do your tax

When you need to do your tax

How to get help


After you do your tax

If you make a mistake

How to use this document

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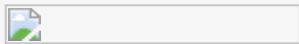
This document has been written by the Australian Tax Office or ATO.



When you see the words 'we', 'our' or 'us' it means the ATO.



This Easy Read document is a summary of another document.



You can find the longer document at [How to lodge your tax return](#).

How to do your tax

You need to choose how to do your tax.

There are 4 main ways you can do it:



1. Online using myTax – a program to help you do your own tax.



2. Use Tax Help – people who can help you do your tax for free.

3. Use the National Tax Clinic program – students who are learning about tax can help you for free.



4. Use a tax agent – a person who you pay to help do your tax.

1. Online using myTax




myTax is an online program you use to do your tax. It is easy and safe to use.



Learn how to Lodge your tax return online with myTax.



You will need a myGov account linked to our online services. You can get one at www.my.gov.au .



myGov is a simple and secure way to access government services online in one place.



A myGov account is free and anyone can get one.



We have an Easy Read about how to create a myGov account and link it to your tax and super.



There is also a helpful video you can watch to show you how to link.

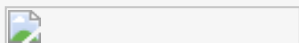


Someone you trust, like a family member, can help you link your myGov to ATO online services.

2. Use Tax Help



Tax Help is a group of people who help other people do their tax.



This is a free service.



We train these people and they know about tax.



Not everyone can use this service.



To find out if you can use this service, read about the **Tax Help program**.



You can also ask us by phoning **13 28 61**.

3. Use the National Tax Clinic program

The National Tax Clinic program can help people who:

- cannot pay a tax agent
- do not meet the rules to use Tax Help.

This program is:

- supported by the government
- run by universities (not the ATO).

Students who are learning about tax can help you for free.

Trained managers make sure the students are giving you the right help.

Help is given over the phone or through a web conference. Sometimes you can meet in person.

The program can be used by:

- individuals
- small businesses
- not-for-profit organisations and charities.



You need to meet the rules to use this program.

Find out more about the **National Tax Clinic** program.

4. Use a tax agent




You can ask a **tax agent** for help.



A tax agent's job is to help people do their tax.



You can find a registered tax agent by going to www.tpb.gov.au 



Always check if a tax agent is **registered**.

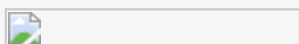
This means they:



- are on our list of tax agents



- know what they need to do to be a tax agent.

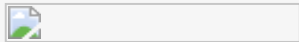


You will need to pay them. Only registered agents can ask for money to do your tax.

When you need to do your tax



The best time to do your tax is from late July.



By then we will have put more information into your online tax return for you.

This information comes from places like:



- businesses you work for



- the government (like Services Australia)



- your bank.

You must do your tax before 31 October if you are:



- doing your own tax



- using Tax Help

- using the National Tax Clinic program.



If you use a tax agent you may have more time.

You must ask them before 31 October if they will help you with your tax.



We have an Easy Read document to help you get ready to do your tax.



Find out more about **getting ready to do your tax.**

How to get help



If you need help to do your tax you can phone us on **13 28 61.**

If you speak a language other than English:



- phone the Translating and Interpreting Service (TIS National) on **13 14 50**



- ask them to phone the ATO on **13 28 61**.

After you do your tax



We check your information to see if you paid the right amount of tax.



This normally takes about 2 weeks.



We will send a letter about this to your myGov Inbox or your tax agent.



If we have to pay you money, we will put it in your bank account.

If you have to pay us money, the letter will tell you:



- how much to pay and how to pay us



- when you need to pay us.



You can ask someone you trust, like a family member, to read the letter with you.

If you make a mistake



If you think you have made a mistake, you need to tell us.



If you did your tax return using myTax, log in to our online services to fix the mistake.



Choose **Manage tax returns** to go to your tax form and fix it.



If you need help fixing your mistake in myTax, phone us on **13 28 61**.

If you used Tax Help, the National Tax Clinic program or a tax agent, phone them for help.

QC 62897

Is it a scam?

This information about scams is written in a way that is easy to read.

Last updated 12 February 2024

On this page

How to use this document

What is a scam?

What do scammers do?

Things we will never do

A scammer might


What you should do

How to get help

How to use this document

This information is written in a way that is easy to read.

We use pictures to explain some ideas.

This information can also be downloaded in PDF format – [Is it a scam? – Easy Read format \(PDF, 2.70MB\)](#) .



This document has been written by the Australian Tax Office or ATO.

When you see the word 'we' it means the ATO.



This Easy Read document is a summary of another document.



You can find the longer document on our website at [Verify or report a scam](#).

What is a scam?



A scam is a trick to get you to:

- pay money
- share information about yourself that helps someone pretend to be you.



You should only give personal information about yourself to people you can trust.

Personal information includes your tax file number, myGov sign in details and bank details.

Never share your myGov sign in details with anyone, including your registered tax agent.



People who scam are called scammers.

Scammers lie.

They might say they work at the ATO.

What do scammers do?



A scammer can contact you by:

- phone
- email
- text message (SMS)
- social media.



A scammer might ask for:

- information about you
- your tax file number

- your myGov sign in details
- your bank account or credit card number
- money.



A scammer might say things to make you anxious or afraid of getting in trouble.



They might say you have to act quickly.

This is so you don't have time to stop and think clearly.



A scammer on social media might ask you to private message their account so that they can help you with your tax or super.

Things we will never do

We will never:



- send you an email, text message or post on social media asking you to reply with your information



- send you an email or post on social media with a link to log in to online services
- send you a text message asking you to click on a link to give personal information



- send a pre-recorded message saying the police are coming to arrest you or demanding urgent payment of money



- ask for payment by
 - bank transfers to a bank that is not the Reserve Bank of Australia

- overseas wire transfers
 - cash
 - iTunes, Steam, Google Play or other gift vouchers
 - cardless cash transfers
 - cryptocurrency like Bitcoin.
-

A scammer might

A scammer might:



- say the police are coming to arrest you



- tell you to send information about yourself by email, text message or social media



- ask you to click on a link in an email, text message or social media post to log in to online services.

What you should do



Phone calls from the real ATO will show as 'No caller ID' on your mobile phone.



Hang up on anyone who says they are from the ATO and threatens to arrest you.



You can phone us on **1800 008 540** to check if we needed to speak to you.



Delete all pre-recorded messages saying they are from the ATO.

Do not phone them back.

If you get an email or text message from the ATO:



- think carefully before responding to it



- don't click on any links asking you to log in to an online service with your username and password



- ask someone you trust if it looks real



- phone us on **1800 008 540** to check



- check **Verify** or report a scam.

If you see a social media account or post from us or an ATO staff member that looks strange:



- do not respond to it with any of your personal information



- do not click on any links



- phone us on **1800 008 540** to check if it is really us talking to you



- check **Verify** or report a scam.



If you think an ATO social media account is fake, you should block it.

How to get help



To tell us about a scam, phone us on **1800 008 540**.



You can forward a scam email to ReportScams@ato.gov.au.



You can take a screenshot of fake social media posts and email them to ReportScams@ato.gov.au.

QC 60679

If you can't lodge or pay on time – Easier to read information


Easier to read information on the support options for people who can't lodge or pay their tax on time.

Last updated 30 October 2024

How to use this document

This information is written in a way that is easy to read.

We use pictures to explain some ideas.

We've also provided a PDF of this document so you can read this information offline – [If you can't lodge or pay on time – Easy Read \(PDF, 7.7MB\)](#) 



This document has been written by the Australian Tax Office or ATO.



When you see the words 'we', 'our' or 'us' it means the ATO.



This Easy Read document is a summary of another document.



You can find the longer document on our website at www.ato.gov.au/Cant-Lodge-Or-Pay

Lodging and paying tax



When you earn money you may need to tell us about it.



This means you need to:

- lodge a **tax return**
- pay your tax bills by the due date
- pay your study or training loan.



If you don't pay your tax bill by the due date it becomes a **tax debt**.



A **tax debt** is when you owe us money. For example, if you did not pay enough tax during the year you will owe us money.



A **tax return** is a form you fill in each year and give to us.

In the form you tell us how much money you made and how much tax you have already paid.

Can't lodge or pay?



Talk to us as soon as possible if you can't:

- lodge a tax return
- pay your tax debt
- pay your study or training loan.



To tell us about your situation, phone us on **13 11 42** during operating hours.



We will need to ask you some questions to prove who you are.

This is to protect the privacy of your account.

This document tells you how to:



- get help to lodge your tax



- set up a payment plan to pay your tax



- ask us to change your tax due date



- ask us to change your tax amount.

Help to lodge



You must lodge your tax return by 31 October.



If you want to understand more about lodging tax we have two easier to read documents to help you:

- Get ready to do your tax
- How to do your tax.



It is important to lodge your tax return on time even if you can't pay your tax debt.

This shows us you are trying your best to do the right thing.

There are many ways to get help with lodging your tax return. You can use:



- a tax agent



- Tax Help



- the National Tax Clinic program.



If you can't use these services, you can phone us on **13 11 42** to talk to us about your situation.



We will need to ask you some questions to prove who you are.

This is to protect the privacy of your account.

1. Tax agent



A tax agent is a person who you pay to do your tax.



Only **registered** tax agents can ask for money to do your tax.

Registered means they:



- have studied to become a tax agent



- are on our list of tax agents.



You can search for a registered tax agent at www.tpb.gov.au

2. Tax Help



Tax Help is a group of people who help other people do their tax.



They don't ask for any money to do this.



We have trained these people to know about tax.



Not everyone can use this service.



Find out more about the **Tax Help program**.

3. National Tax Clinic program



The National Tax Clinic program can help people who:

- can't pay a tax agent
- don't meet the rules to use Tax Help.



This program is:

- supported by the government
- provided by universities.



Students who are learning about tax can help you for free.



Trained managers make sure the students are giving you the right help.



The students will help you over the phone or through a web conference.

Sometimes you can meet in person.



You can use this program if you are:

- an individual
- a small business
- a not-for-profit organisation or charity.



You need to meet the rules to use this program.



Find out more about the **National Tax Clinic** program.

Help to pay

We can help you if you can't:



- pay all your tax



- pay on time.



If you have a tax debt you may be able to set up a **payment plan**.

This is a way to pay using a number of smaller payments over time.



If you have a study or training loan you can ask us to [defer or amend your payment](#).

Defer means you will not have to make a payment for the next year.

Amend means your payment for the year will be smaller.

Payment plan

Work out if a payment plan will help you

To work out if a payment plan is a good option for you, you need to know:



- your tax debt



- how much you need to pay straight away



- how much you can afford to pay each week, fortnight or month.



You can use our online tool to work out a payment plan that works for you.

Use the payment plan estimator



Open the payment plan estimator.



Enter the amount of your tax debt.

Don't use commas or spaces. For example, use 5682, not 5 682 or 5,682.

Select whether you will make either:



null

- weekly, fortnightly or monthly payments



null

- a **lump sum** payment. This means you pay the whole amount at once. Select a date then select 'Show Result'.



null

If you select weekly, fortnightly or monthly payments you will need to pay an **upfront** amount.

This is an amount you must pay within 7 days.



null

You can change the upfront amount to be lower or higher.

Then select to work out your payment plan using either:



null

- repayment amounts. Enter how much you will pay each time.



null

- repayment periods. Enter the start and end dates for your payments.

Select 'Show Result'.



null

The tool will show you how much you must pay:

- in total
- upfront
- for each period
- in interest.



You can print the results page to keep for your records.

Set up a payment plan

After you use the payment plan estimator you can set up your payment plan with us.



Before you do this, read the important **rules about payment plans**.

To set up a payment plan you can:



- use ATO online services



- use our **automated** phone service on 13 28 65.

Automated means selecting numbers and symbols using your phone. You won't speak to a person.



- phone us on **13 11 42** and speak to a person.

We will need to ask you some questions to prove who you are. This is to protect the privacy of your account.

Use ATO online services



You will need a myGov account linked to the ATO.



When you are logged into ATO Online services, from the menu choose Tax, then Payment, then Payment plans.

You can:



- set up your payment plan



- choose to be sent SMS or email reminders about payments



- view a summary of your payment plan



- change or cancel your payment plan.

Use the automated phone service



Call the phone service on **13 28 65**.



You can ask someone you trust to be with you to help you.

Before you call you will need to know your:



- total amount of your debt.



- **tax file number** (TFN) or **Australian business number** (ABN)



Your TFN is a 9-digit number that identifies you in the tax and super system.



An ABN is an 11-digit number that a business uses to identify themselves when dealing with other business or with government.



The phone service will tell you how to set up the payment plan.

It is best to phone in business hours (8:00 am to 6:00 pm on Monday to Friday).



You will be connected with our call centre if you can't use the automated phone service.

Defer or amend your payment



If you have a **compulsory repayment** for your study or training loan you can ask us to **defer** or **amend** your tax debt if paying it will be a **serious hardship**.



Compulsory repayment means a payment you must make.



Defer means you will not have to make a compulsory repayment for the next year.



Amend means your payment for the year will be smaller.



Serious hardship means you are having difficulty paying for their basic living costs such as food, housing, transport and medical treatment.

You can also ask us to defer or amend your compulsory repayment if you have been affected by:



- a natural disaster (like a flood, bushfire or cyclone)



- serious illness (like cancer)



- the death of a family member or close friend



- other serious or difficult circumstances (like COVID-19).



You will need to provide us with **evidence about your situation**.

Compulsory repayments you can ask us to defer or amend

You can ask to defer or amend these types of compulsory repayments:



- Higher Education Loan Program (HELP)
- Higher Education Contribution Scheme (HECS)
- VET Student Loan (VSL)
- Student Financial Supplement Scheme (SFSS)
- Student Start-up Loan (SSL)
- ABSTUDY Student Start-up Loan (ABSTUDY SSL)
- Australian Apprenticeship Support Loan (AASL) – previously known as Trade Support Loan (TSL)
- HELP, VSL or AASL overseas levy.

How to apply



You need to fill out a form.

You can find it at [Defer or amend a repayment](#).



The form has information to help you answer the questions.



You can ask someone you trust to help you fill out the form.



If you can't fill out the form you can phone us on **1300 650 225** and we will help you.



We will need to ask you some questions to prove who you are.

This is to protect the privacy of your account.

Need help?



If you need help you can phone us on **13 11 42**.



We will need to ask you some questions to prove who you are.

This is to protect the privacy of your account.



If you have difficulty hearing or speaking to people who use a phone, you can contact us through the National Relay Service (NRS).



You need to:

- Call the National Relay Service on **13 36 77**
- ask the Relay Officer to phone us on **13 11 42**.



If you want to speak in a language other than English, phone the Translating and Interpreting Service (TIS National) on **13 14 50**.

Tell them:

- you want to speak to us
- the language you want to speak in.

TPAR for cleaning services – Easier to read information

Easier to read information about Taxable payments annual reporting (TPAR) for cleaning services businesses.

Last updated 11 November 2024

On this page

How to use this document

What is a TPAR?

Why TPARs are important

How we use the information in a TPAR

Do you need to lodge a TPAR?

What are cleaning services?

Payments to report in your TPAR

What information to report in your TPAR

Keep good records

How to lodge a TPAR

Need help?

This information will help you work out if you need to complete a Taxable payments annual report (TPAR).

If your business provides cleaning services you may have to fill in a TPAR and send it to us. This is called lodging a TPAR.

How to use this document

This information is written in a way that is easy to read.

This document has been written by the Australian Tax Office (ATO).

When you see the words 'we', 'our' or 'us' it means the ATO.

This easier to read document is a summary of a longer document about cleaning services.

What is a TPAR?

A TPAR is a Taxable payments annual report.

It is about payments businesses make to contractors or subcontractors who provide services for them.

The TPAR must be lodged by 28 August each year.

Why TPARs are important

Payments reported in a TPAR help us make sure that contractors pay the right amount of tax.

Our government uses tax money to pay for services like:

- hospitals and schools
- public transport and roads
- unemployment benefits and pensions.

How we use the information in a TPAR

We use the information in TPARs to put income information into the online tax returns of contractors.

We also use it to help contractors work out if they have:

- put all their income in their tax return
- lodged all the tax returns or activity statements they need to
- to register for goods and services tax (GST)
- put the right Australian business number (ABN) on their invoices.

Do you need to lodge a TPAR?

You will need to lodge a TPAR if your business matches these 3 rules. Your business:

- provides cleaning services to other people or businesses

- pays contractors to provide these cleaning services **on your behalf**. This means the contractor provided the cleaning service for your business.
- has an ABN.

If cleaning services are only part of what your business does you may still need to lodge a TPAR.

You need to work out how much of your business income came from cleaning services.

Add up all the money your business was paid for providing cleaning services for the **financial year**. A financial year is from 1 July to 30 June.

Include payments for services provided by both employees and contractors.

Work out the total amount of your business income for the year.

You must lodge a TPAR if you meet these 2 rules:

- 10% or more of your total business income was for providing cleaning services.
- You paid contractors to provide these cleaning services.

We have some examples to help you work out if you need to lodge.

What are cleaning services?

Examples of cleaning services can include cleaning:

- the inside and outside of building (except sandblasting)
- the inside and outside of motor vehicles and other vehicles (like trains, planes, boats)
- carpets, chimneys, gutters
- industrial machinery and equipment
- road and street sweeping
- swimming pools and spas
- parks, including playground equipment and public toilets.

The cleaning services can be done at:

- homes
- other buildings
- public places
- events (like sport games, concerts, exhibitions).

If you are not sure if your business is providing a cleaning service, read the [Need help](#) section.

Payments to report in your TPAR

You need to report information about invoices you have paid for cleaning contractors.

Include invoices:

- paid between 1 July and 30 June
- that include both labour and materials.

Do **not** include invoices for materials only.

Do **not** record payments to your employees.

For a full list of payment information you need to report, see [Payments and details you need to report](#).

Use our online tool to [work out if someone is an employee or a contractor](#).

What information to report in your TPAR

The information you need should be on the invoices your contractors give you.

For each contractor you need to report the:

- ABN
- name (business name or individual name)
- address
- phone number
- email address

- bank account details
- total amount from all invoices in the year
- total GST from all invoices in the year.

If a contractor does not have an ABN you also need to report the tax you withheld from them and paid to the ATO.

Keep good records

If you keep good records it will be easier to lodge your TPAR.

You should always record the payments you make to contractors.


For each contractor you pay record their:

- first and last name
- ABN
- address
- phone number.


For each payment you make to a contractor record the:

- date
- invoice number
- details of the service of materials they provided
- tax you held if they did not give you their ABN
- GST amount paid to them
- total amount paid to them. This includes GST.

Check the ABN

When you get the first invoice from a new contractor, use [ABN Lookup](#)  to make sure the information is right.


Each time you get a new invoice from a contractor, check that the ABN is the same as in your records.

If it not the same use [ABN Lookup](#)  to check the new ABN. If it does not match the contractor, phone them to see if they made a mistake.

How to lodge a TPAR

There are a few ways you can lodge a TPAR:

- [Business software](#)
- [Online services for business](#)
- [ATO online services](#)
- [Paper form](#).

You can also get a tax or BAS agent to lodge your TPAR. You need to make sure they are a [registered agent](#) .

Business software

Check if your business software can prepare and lodge a TPAR online.

The software may be able to either:

- lodge a TPAR straight to us
- prepare a file for you. You lodge this file with us through the **File transfer** function in [Online services for business](#).

You can ask your software provider for more information.

Online services for business

You can use **Online services for business** to lodge your TPAR.

To use **Online services for business** you will need a myID.

Find out how to **set up your myID and link it to your business**.

Log in to **Online services for business**. From the menu select **Lodgments**, then select **Taxable payments annual report**.

ATO online services

Sole traders can use **ATO online services** through myGov to lodge their TPAR.

To use **ATO online services** you will need a myGov account linked to the ATO.

Find out how to **set up a myGov account and link it to the ATO**.

Log in to ATO online services. From the menu select **Tax**, then select **Lodgments**, then select **Taxable payments annual report**.

Paper form


If you can't lodge online you must use our paper form.

You can't download the form from our website. You must order it from us.

You can enter information for up to 9 contractors on the form. If you paid more contractors you need to order more forms.



You can't make photocopies of the form because we will not be able to process them.

You can:

- use our online [Publication Order Service](#) . Put **NAT 74109** in the search bar.
- phone our Publications ordering service on **1300 720 092**.

Need help?

If you need help you can use these resources:

- read the longer document about **cleaning services**
- ask a question or look for answers on [ATO Community](#) . Find out how [ATO Community works](#) .

Speak to us

You can phone us on **13 28 66**.

If you want to speak in a language other than English, phone the Translating and Interpreting service on **13 14 50**. Tell them:

- you want to speak to us
- the language you want to speak in.

If you have difficulty hearing or speaking to people who use a phone, you can contact us through the National Relay Service (NRS). You need to:

- contact us using your preferred [NRS call number](#) 

- ask the Relay Officer to phone us on **13 28 66**.

QC 66598

TPAR for courier and road freight services – Easier to read information

Information about Taxable payments annual reporting (TPAR) for businesses paying courier and road freight contractors.

Last updated 11 November 2024

On this page

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What is a TPAR?

Why TPARs are important

How we use the information in a TPAR

Do you need to lodge a TPAR?

What are courier services?

What are road freight services?

Payments to report in your TPAR

What information to report in your TPAR

Keep good records

How to lodge a TPAR

Need help?

How to use this document

This information will help you work out if you need to complete a Taxable payments annual report (TPAR).

If your business paid contractors to provide courier or road freight services you may have to fill in a TPAR and send it to us. This is called lodging a TPAR.

If your business provides **both** courier and road freight services, you need to count payments for both services when working out if you need to lodge a TPAR.

This information is written in a way that is easy to read.

This document has been written by the Australian Tax Office (ATO).

When you see the words 'we', 'our' or 'us' it means the ATO.

This easier to read document is a summary of longer documents about:

- courier services
- road freight services.

What is a TPAR?

A TPAR is a Taxable payments annual report.

It is a report about payments businesses make to contractors or subcontractors who provide services for them.

The TPAR must be lodged by 28 August each year.

Why TPARs are important

Payments reported in a TPAR help us make sure that contractors pay the right amount of tax.

Our government uses tax money to pay for services like:

- hospitals and schools
- public transport and roads
- unemployment benefits and pensions.

How we use the information in a TPAR

We use the information in TPARs to put income information into the online tax returns of contractors.

We also use it to help contractors work out if they have:

- put all their income in their tax return
- lodged all the tax returns or activity statements they need to
- to register for goods and services tax (GST)
- put the right Australian business number (ABN) on their invoices.

Do you need to lodge a TPAR?

You will need to lodge a TPAR if your business matches these 3 rules.
Your business:

- provides courier or road freight services to other people or businesses
- pays contractors to provide these courier or road freight services **on your behalf**. This means the contractor provided the courier or road freight service for your business.
- has an ABN.

If courier or road freight services are only part of what your business does you may still need to lodge a TPAR.

You need to work out how much of your business income came from courier or road freight services.

Add up all the money your business was paid for providing courier or road freight services for the **financial year**. A financial year is from 1 July to 30 June.

Include payments for services provided by both employees and contractors.

Work out the total amount of your business income for the year.

You must lodge a TPAR if you meet these 2 rules:

- 10% or more of your total business income was for providing courier or road freight services.
- You paid contractors to provide courier or road freight services.

We have some examples to help you work out if you need to lodge.

What are courier services?

Courier services involve picking up small items from one place and delivering them to another place in Australia. Courier services can also be called delivery services.

Items delivered by courier services can include packages, letters and food.

If the main activity of your business is picking up or delivering small items you are a courier service.

For many businesses, delivery is a service they offer for the items they sell.

If delivery is the only way the customer can get the item, the business **has not** provided a courier service.

If the customer can pick up the item but chooses delivery, then the business **has** provided a courier service.

If you are not sure if your business is providing a courier service, read the [Need help](#) section.

Example – Is it a courier service?

Wai Pizza is a pizza shop. Customers can choose to:

- pick up pizzas from the shop
- have home delivery.

Wai Pizza pays a company called Immediate Food to run the home delivery service.

Is Immediate Food providing a courier service?

Immediate Food pays subcontractors to deliver the pizzas. They also deliver food for many other restaurants.

This means Immediate Food is a courier service.

If 10% or more of their business income is from providing courier services, Immediate Food need to lodge a TPAR.

Is Wai Pizza providing a courier service?

The main business activity of Wai Pizza is making and selling pizzas.

Because they offer home delivery for pizzas that could have been picked up, Wai Pizza is **also** providing a courier service.

The delivery fee is the payment that Wai Pizza gets for providing courier services.

Wai Pizza charges \$10 for delivery of each order.

Wai Pizza would add up all the \$10 delivery fees for the year.

If the total is 10% or more of their total business income, they need to lodge a TPAR to report their payments to Immediate Food.

What are road freight services?

Road freight services include:

- transporting **freight** by road. Freight means large amounts of goods like raw materials, products or animals.
- hiring out trucks with drivers
- towing services for road vehicles.

Examples of road freight services include:

- furniture removal services
- log haulage services
- road freight forwarding services
- truck hire services (with driver).

Road freight services **do not** include:

- public road transport (such as buses and taxis)
- running a road freight terminal
- packing goods for road freight transport
- hiring out trucks without drivers.

If your business both sells and then transports goods to a customer you need to work out if the transport is counted as a road freight service.

It is a road freight service when it meets both these rules:

- The customer could pick up the goods but chooses to have them delivered by your business.
- The cost of the transport is a large part of the total sale amount.

It is **not** a road freight service when it meets both these rules:

- The only way the customer can get the goods is by your business transporting to them.
- The cost of the transport is a small part of the total sale amount.

If you are not sure if your business is providing a road freight service, read the [Need help](#) section.

Example: A business providing courier and road freight services

Transport Traders is a business that transports bulk goods for other businesses. They also have a parcel delivery service.

Transport Traders hires contractors to make deliveries. The contractors use their own vehicles.

In the 2019–20 financial year, Transport Traders worked out that their total business income was \$10 million.

They were paid:

- \$900,000 for road freight services. This was 9% of their \$10 million income.
- \$500,000 for courier services. This was 5% of their \$10 million income.

Road freight and courier services are counted as one group for TPAR.

This means Transport Traders must add together the amounts received for both services.

When the amounts are added together, 14% of their business income was from road freight and courier services.

Payments to report in your TPAR

You need to report information about invoices you have paid for courier and road freight services contractors.

Include invoices:

- paid between 1 July and 30 June
- that include both labour and materials.

Do **not** include invoices for materials only.

Do **not** record payments to your employees.

For a full list of payment information you need to report, see [Payments and details you need to report](#)

Use our online tool to work out if someone is an employee or a contractor.

What information to report in your TPAR

The information you need should be on the invoices your contractors give you.

For each contractor you need to report the:

- ABN
- name (business name or individual name)
- address
- phone number
- email address
- bank account details
- total amount from all invoices in the year
- total GST from all invoices in the year.

If a contractor does **not** have an ABN you also need to report the tax you withheld from them and paid to us.

Keep good records

If you keep good records it will be easier to lodge your TPAR.

You should always record the payments you make to contractors.


For each contractor you pay record their:

- first and last name
- ABN
- address
- phone number.


For each payment you make to a contractor record the:

- date
- invoice number
- details of the service of materials they provided
- tax you held if they did not give you their ABN
- GST amount paid to them
- total amount paid to them. This includes GST.

Check the ABN

When you get the first invoice from a new contractor, use [ABN Lookup](#)  to make sure the information is right.


Each time you get a new invoice from a contractor, check that the ABN is the same as in your records.

If it not the same use [ABN Lookup](#)  to check the new ABN. If it does not match the contractor, phone them to see if they made a mistake.

How to lodge a TPAR

There are a few ways you can lodge a TPAR

- [Business software](#)
- [Online services for business](#)
- [ATO online services](#)
- [Paper form](#).

You can also get a tax or BAS agent to lodge your TPAR. You need to make sure they are a [registered agent](#) .

Business software

Check if your business software can prepare and lodge a TPAR online.

The software may be able to either:

- lodge a TPAR straight to us
- prepare a file for you. You lodge this file with us using the **File transfer** function in [Online services for business](#).

You can ask your software provider for more information.

Online services for business

You can use **Online services for business** to lodge your TPAR.

To use **Online services for business** you will need a myID.

Find out how to **set up your myID and link it to your business**.

Log in to **Online services for business**. From the menu select **Lodgments** and then **Taxable payments annual report**.

ATO online services

Sole traders can use **ATO online services** through myGov to lodge their TPAR.

To use **ATO online services** you will need a myGov account linked to the ATO.

Find out how to **set up a myGov account and link it to the ATO**.

Log in to **ATO online services**. From the menu select **Tax**, then select **Lodgments**, then select **Taxable payments annual report**.

Paper form


If you can't lodge online you must use our paper form.

You can't download the form from our website. You must order it from us.

You can enter information for up to 9 contractors on the form. If you paid more contractors you need to order more forms.



You can't make photocopies of the form because we will not be able to process them.

You can:

- use our online [Publication Order Service](#) . Put **NAT 74109** in the search bar.
- phone our Publications ordering service on **1300 720 092**.

Need help?

If you need help you can use these resources:

- Read the longer documents about:
 - courier services
 - road freight services
- Ask a question or look for answers on [ATO Community](#) . Find out how [ATO Community works](#) .


Speak to us

You can phone us on **13 28 66**.

If you want to speak in a language other than English, phone the Translating and Interpreting service on **13 14 50**. Tell them:

- you want to speak to us
- the language you want to speak in.

If you have difficulty hearing or speaking to people who use a phone, you can contact us through the National Relay Service (NRS). You need to:

- contact us using your preferred [NRS call number](#) 
- ask the Relay Officer to phone us on **13 28 66**.

QC 66599

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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