



Tax Help program training

Tax Help training for Tax Help centres and volunteers only.

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Find out what you will learn from Tax Help program training and how to become an accredited volunteer.

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QC 26594

Tax Help – Introduction

Find out what you will learn from Tax Help program training and how to become an accredited volunteer.

Published 21 April 2026

About this training

This training teaches you how to prepare and lodge a tax return using myTax. It's important to complete this training so you have the knowledge and tools to help people using Tax Help meet their tax obligations.

The training will introduce you to:

- the scope of the Tax Help program
- tax topics.

If you need assistance, or would like to report an issue during training, contact Tax Help.

Learning outcomes

At the end of this training, you'll be able to:

- understand the role and responsibilities of a Tax Help volunteer
- identify topics you can and can't help with as a Tax Help volunteer
- source information on the ATO website to answer tax related queries
- prepare a myTax return for an individual
- prepare a myTax amendment, non-lodgment advice, and refund of franking credits.

Planning your training

This training package is comprehensive, and the time needed to complete it will vary from person to person.

To help you avoid feeling overwhelmed, consider completing the training package in segments over several days. Ensure that you schedule breaks as needed.

Take your time while you go through the training to ensure you have a good understanding of each topic.

Getting the most from your training

Follow the links in the training package to find more information on each topic and access the tools used to complete a return.

Answers to most questions people using Tax Help may ask can be found on our website. We recommend practising how to navigate through the ATO website so you become familiar with where to find specific information.

Assessment

Before becoming an accredited volunteer, you must complete the assessments.

We recommend using this training package to help you complete the assessments. The assessments will be provided to you separately. Once completed, forward them to the Tax Help team via email.

Tax Help will advise if you of the outcome of your assessments. They will also provide feedback and support if you have difficulty meeting the assessment requirements. If you need help completing the assessments, contact Tax Help.

Accreditation

Successful completion of each assessment counts towards your accreditation. You'll be accredited as a Tax Help volunteer once you have met the following requirements:

- agreeing to and signing the Conditions of Participation
- passing a police and security check (new volunteers only)
- successful completion of the assessments
- optional attendance at myTax Webex training sessions.

Online services

People can access a range of tax and super services using our online services, including lodging their tax return and activity statements, and keeping track of their super.

myTax

myTax is our free online tax return.

To use myTax, a person needs to register with myGov and link to the ATO.

ATO app

The ATO app makes it easier to conduct tax and super affairs from a tablet or smart phone. They can:

- log in to access ATO online services, including myTax
- enrol and use a voiceprint for fast, easy and secure access to ATO online services
- search for lost super

- access several other tools and calculators, including the myDeductions tool.

myDeductions tool

The myDeductions tool allows people to:

- capture and categorise work-related expenses, gifts and donations or the cost of managing their tax affairs
- store photos of receipts
- record car trips
- upload deductions directly to their myTax return.

Online security and scams

People may ask you if a phone call, email or letter they've received from us is genuine. To help people stay safe online, let them know we won't:

- ask for their tax file number (TFN) or bank details through email or SMS
- ask for their personal information through social media
- send emails from unsolicited email addresses
- share personal information without consent, unless the law allows it
- communicate on behalf of another government agency.

You can check our current campaigns at [Current ATO SMS and email activities](#).

Spotting scams

Scammers use a range of methods to trick people into disclosing personal details or making payments. Being aware of these methods reduces the risk of being caught by the scam.

To learn about scams and how to report a scam refer to [Verify or report a scam](#).

You can also check [Scam alerts](#) for known scams, which are updated throughout the year. Check regularly throughout tax time for new scams.

If you suspect it is an ATO related scam, you can phone **1800 008 540** to report it. This includes situations where:

- you're unsure whether a message claiming to be from us is legitimate
- you've received fraudulent communication claiming to be from, or on behalf of us
- you think you may have been affected by a tax-related scam.

Return to: [Tax Help program training](#).

QC 104039

Tax Help volunteer induction

Your responsibilities as a volunteer, including protecting taxpayer privacy, code of conduct, and reporting requirements.

Last updated 27 April 2026

Your responsibilities

Your responsibilities as a Tax Help volunteer include:

- reading and abiding by the Conditions of Participation you have signed
- recording your Tax Help volunteer ID number and centre ID number on all tax returns you lodge
- keeping within the scope of the program
- only providing Tax Help services at an authorised location and at authorised times
- maintaining confidentiality and professionalism in all dealings with taxpayers
- not advising or calculating a tax liability or refund

- confirming appointments with your centre at least the day before
- ensuring appointment records are completed and returned to your Tax Help centre coordinator on completion of each day's appointments
- maintaining regular contact with Tax Help
- ensuring reimbursement claims are submitted to us at the end of each month
- submitting administrative information to us on time.

Code of conduct

The Code of Conduct requires that a Tax Help volunteer must:

- behave honestly and with integrity
- be punctual and reliable
- advise us of anything that may reasonably affect our decision to allow you to participate in the program (such as a conflict of interest, charge, or conviction of a criminal offence)
- notify in advance any changes to your availability or personal circumstances
- display professionalism and courtesy in all interactions
- maintain confidentiality about dealings with taxpayers
- work within the guidelines of the Tax Help program
- follow work, health and safety protocols
- abide by the rules, policies and guidelines of your Tax Help centre.

Tax Help limitations

As a Tax Help volunteer you are trained to help people with simple tax affairs. You can't help people who:

- don't meet the eligibility requirements for Tax Help
- have any questions about the progress of their tax return after it has been lodged

- have any questions about their notice of assessment.

Volunteers are not permitted to accept payment, gifts or other recompense from taxpayers or on behalf of the centre. Penalties apply for anyone charging or receiving a fee for services as a Tax Help volunteer.

If you're unable to help a taxpayer, you may suggest they see a tax agent. You can't, however, refer a taxpayer to a particular agent or practice.

You may also refer them to the [National Tax Clinic program](#), a government-funded initiative to help people who may not be able to afford professional advice and representation with their tax affairs.

Protecting personal information

Taxpayer information must remain confidential. Appointments must be conducted in a private area.

Ensure taxpayers take all personal information with them at the end of the appointment. Never keep details or documents, even if the taxpayer is returning to the centre for further assistance.

Make sure you:

- lodge online returns in the presence of the taxpayer.
- delete all files about the taxpayer from the computer before they leave.

Communication with Tax Help

Tax Help will keep in contact with you and your Tax Help centre throughout tax time.

Contact Tax Help for assistance with:

- training and assessments
- administrative tasks or reimbursement claims
- ATO equipment
- any other enquiries or issues (except those which should be directed to the ATO Tax Help hotline and myTax helpline).

Integrity checks are also done by other areas of the ATO. You may be asked to help these processes by identifying the tax returns you prepare and providing us with information on online lodgments.

Any feedback you have or that you receive can be sent to TaxHelp@ato.gov.au.

ATO support

Tax Help volunteers have access to an ATO Tax Help hotline number for any tax related questions you may have while you're assisting a taxpayer. This number will be provided once you've completed your training.

Calls from Tax Help volunteers are given priority. The hotline is available Monday to Friday 8:00 am to 8:00 pm to support you while you are helping taxpayers.

Always identify yourself as a Tax Help volunteer and quote your volunteer ID number if requested. Inform the operator that you have a taxpayer with you and need to have the enquiry attended to immediately.

Politely refuse any requests to accept a call back later to answer your query.

Don't allow the operator to end the phone call without giving an answer to your question.

If the operator is unable to answer your question, ask to speak to their supervisor and put your question to the supervisor.

The hotline number is for Tax Help volunteer use only. Taxpayers should phone us on the individual enquires line on **13 28 61**.

Taxpayers' rights and obligations

We have a responsibility to help taxpayers understand their rights and obligations and to meet acceptable standards of service delivery. The [ATO Charter](#) outlines these rights, obligations and standards.

People you can help

As a volunteer you can only help people with an income of \$70,000 or less who have simple tax returns and claims. This may include (but are not limited to):

- a student with casual employment
- a young person who has just started their first full time job
- a new migrant to Australia
- a person who speaks little or no English
- an international student
- a backpacker with a working holiday visa
- a salary or wage earner
- a person earning superannuation or dividend income
- a person receiving income from Centrelink
- a person with a disability.

Regardless of their situation, everyone who accesses Tax Help have one thing in common – the need for help with their tax return. Most will require help with both the information they need to enter in their tax return and with online lodgment.

People you can't help

Some parts of a tax return can be complex. For this reason, the Tax Help program is limited to people with simple tax affairs. You can't help someone if they:

- worked as a contractor – for example, a contract cleaner, taxi or uber driver
- ran a business or worked as a sole trader
- had a partnership or trust matters
- sold shares or an investment property
- owned a rental or investment property
- had capital gains tax (CGT)
- received royalties

- received distributions from a trust, other than a managed fund
- receive foreign income, other than a foreign pension or annuity.

While your Tax Help centre should ensure that appointments are only made for eligible participants, there may be instances where a person is found to be ineligible for Tax Help during an appointment. People with more complex tax matters should be encouraged to seek advice from the ATO or a tax agent. You may also refer them to the [National Tax Clinic program](#).

What help can you give

It's the individual's responsibility to provide documents and information required to complete their tax return. You can only provide assistance if the required information is available.

As a Tax Help volunteer you can:

- answer basic tax related questions
- determine if the taxpayer needs to lodge a tax return or claim
- help the taxpayer complete their:
 - tax return
 - application for refund of franking credits claim
 - non-lodgment advice
 - amendment (for 2015 returns and later) – provided more than 2 years has not passed since the date on the notice of assessment for the relevant income year
- refer the taxpayer to the ATO if you're unable to help them.

You'll need to:

- sort documents, ensuring they relate to the taxpayer and to the appropriate income year
- decide which information is needed for the tax return
- ask appropriate questions so relevant deductions and offsets can be claimed.

As a volunteer you must be prepared to:

- help with myGov, including creating a myGov account if needed
- lodge online with myTax, except in exceptional and limited circumstances
- get the taxpayer to sign a disclaimer form for paper returns.

Tax Help volunteers should encourage individuals to complete their own tax return wherever possible, guiding them through the screens as needed. The option for the taxpayer to self-lodge should always be offered first, but it should not be forced. Some people may not feel comfortable using computers and may prefer the volunteer to prepare and lodge the tax return on their behalf.

Return to: [Tax Help program training](#).

QC 104040

Tax Help volunteers – using Alternative Access Process (AAP)

The Alternative Access Process allows Tax Help volunteers to help clients with online lodgment of returns or amendments.

Last updated 15 June 2026

Individuals using Tax Help

Most people using Tax Help will have the ATO linked to their myGov account. If they need help, volunteers can support people to [link the ATO to their myGov account](#) so they can view their tax information and lodge online.

Alternatively, if they don't want to or can't use myGov or link to the ATO, Tax Help volunteers can use the Alternative Access Process (AAP) to complete their tax return.

Using AAP to assist people using Tax Help

AAP allows Tax Help volunteers to assist people to lodge online without a myGov account.

As a Tax Help volunteer, you access the AAP through your own myGov account, using a dedicated web address. The web address will be sent to volunteers in late June.

You will need to log in each day as a Tax Help volunteer and on each device you use.

There are 2 main steps to using AAP:


- [Step 1: Logging on to AAP as a volunteer](#)
- [Step 2: Logging the person into ATO online services](#)

Step 1: Logging on to AAP as a volunteer

To log on to AAP as a volunteer:

1. Enter the AAP web address in your web browser.
2. Select 'Tax Help volunteer' (THV), then choose 'Sign in'.
3. On the myGov 'Welcome' page, use your personal myGov sign-in details.
 - If the taxpayer has [Online Access Strength \(OAS\)](#) set, the Tax Help interaction cannot continue.
 - While the taxpayer may be able to sign in, you will not be able to proceed with the THV process.
4. You may be prompted to enter an SMS security code sent to your mobile device. (Make sure you bring your phone to Tax Help appointments.)

If you've logged in successfully, the client login page will appear (see image below).

 At this screen, Tax Help volunteers can assist clients to log on to ATO online.

Note: Before continuing, close and reopen your browser and re-enter the AAP web address into your web browser.

You are now signed in to AAP. To assist a Tax Help client, continue to [Step 2: Logging the client into ATO online services](#).

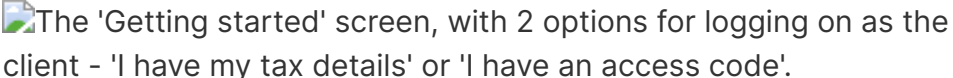
When you've finished your Tax Help session, make sure you log out of AAP using **THV sign out** in the top right corner of the screen. Then, close the browser.

Step 2: Logging the person in to ATO online services

Once you've logged on as a volunteer, you can enter the Tax Help client's details into the AAP. The steps are:

1. Select **Individual (THV assisted)** from the 'Log in as' drop-down menu.
2. On the 'Getting started' screen, select from the following 2 options
 - [I have my tax details](#) – select this when the person can provide enough information to confirm their identity online
 - [I have an access code](#) – select this when the person doesn't have enough information to confirm their identity online, for example if they're a first-time lodger.

The image below shows how these 2 options appear on the 'Getting started' screen.

The 'Getting started' screen, with 2 options for logging on as the client - 'I have my tax details' or 'I have an access code'.

I have my tax details

If you select 'I have my tax details', enter the person's:

- tax file number (TFN)
- name
- date of birth.

They will be asked to confirm their identity by answering questions specific to them. They must answer 2 out of 6 questions from the following categories:

- bank account statement from an account that earned interest or that a tax refund was paid into

- dividend statement
- notice of assessment
- superannuation account statement
- Centrelink payment summary
- PAYG payment summary.

Questions will only appear for categories where the ATO holds information about the person. For example, if they don't own shares, no question about a dividend statement will be shown.

Below is an example of the 'Confirm it is your record' screen, with questions specific to the client.

Once the questions have been answered, the ATO online services account will open in the browser. You can now open the taxpayers myTax return.

If the person is unable to answer the questions, follow the steps below to request a THV access code.

I have an access code

People who are unable to provide sufficient tax details can confirm their identity by entering a THV access code.

The **THV access code** is used when the person:

- does not have a myGov account
- is unable to create a myGov account
- does not have or remember their myGov sign-in details
- is unsuccessful linking the ATO to their myGov account
- is unable to complete the 'I have my tax details' option in the AAP.

Getting a THV access code

To request a THV access code:

1. Make sure you have the taxpayer's identity documents ready.
2. Phone the Tax Help hotline on **1800 644 104**.
3. Identify yourself as a Tax Help volunteer.

4. State that you have a Tax Help client with you.
5. Ask for a THV access code.

Once the taxpayer's identity has been confirmed, a THV access code will be issued. The code will expire after 24 hours.

If the officer doesn't know about Tax Help or what a THV (AAP) access code is

Sometimes the officer may not be aware of Tax Help or access codes.

When you phone **1800 644 104**, make sure you are requesting a **THV access code**. You may need to direct the officer to the relevant scripting and make sure they are looking for **access codes**.

If the officer doesn't know about Tax Help or THV access codes, ask them to:

1. Search their scripting with the term 'Tax Help'.
2. Read the information and follow the links for
 - a. 'THV requesting THV access code', then
 - b. 'myGov Support Tool and THV access'.
3. Follow the directions on the page to issue a THV access code.

The officer will complete a proof-of-record ownership (PORO) identity check with the taxpayer. If this is successful, they will issue a THV access code.


Using the THV access code

Once you have obtained a THV access code:

1. Enter the taxpayer's TFN and access code.
2. Agree to the terms and conditions.
3. Select 'Submit'.

The taxpayer's ATO online services account will open in the browser and you can open their myTax return.

Below is an example of the 'Your access code' screen.

 At the Your access code screen, the client enters their tax file number and access code.

Phoning us on other matters

When phoning the ATO about other matters, it is not always necessary to identify yourself as a Tax Help volunteer.

If the officer questions having a 3-way conversation with you and the taxpayer, ask them to refer to the Tax Help information in their scripting.

Request that they search 'Tax Help' and review the information provided.

The scripting explains your role as Tax Help volunteer and confirms that you may act as an intermediary in conversations between clients and the ATO.

QC 55356

Tax Help – Work health and safety

Work health and safety rights and responsibilities for Tax Help volunteers.

Last updated 22 April 2026

Work health and safety

The purpose of the [Work Health and Safety \(WHS\) Act 2011](#) (WHS Act) is to secure the health and safety of workers and workplaces.

The WHS Act adopts a broad definition of worker to recognise the changing nature of work relationships and to ensure health and safety protection is extended to all types of workers. The term 'worker' also includes volunteers.

PCBU stands for 'person conducting a business or undertaking'. The term PCBU has replaced and expands the term employer. The WHS Act assigns the primary duty of care to a PCBU to ensure the health and safety of workers.

As a Tax Help volunteer, your PCBU would be the Tax Help centre you are working from.

Workers

A worker includes:

- staff
- contractors and their staff
- sub-contractors and their staff
- outworkers for example, home based
- apprentices
- work experience students
- trainees
- volunteers.

Volunteers

Volunteer means a person who is acting on a voluntary basis (irrespective of whether they receive out-of-pocket expenses). The WHS Act specifically protects volunteers in their capacity as workers and ensures that volunteers are not discouraged from participating in community-based activities.

What you should be doing as a worker

W – Work with your manager and colleagues. Talk about finding solutions to health and safety problems. Consultation and communication is a key part of the WHS laws.

O – Ownership starts with you, including for your own health and safety and those matters within your control or ability to influence.

R – Regularly communicate and report on health, wellbeing and safety issues. Contribute to providing quality information that targets prevention and better practice initiatives.

K – Keep yourself accountable as an individual to improve the culture of health and safety within the workplace.

E – Ensure health and safety becomes everyday business by talking about it with colleagues. Prevention and working together are still basic concepts under the WHS legislation.

R – Reinforce and influence safety behaviours in the workplace consistently. Remember to report incidents and check you understand the process of reporting them within the organisation.

Your legislative obligations

As a worker, you have a duty to take reasonable care for your own health and safety while at work, ensuring that your acts or omissions don't adversely affect the health and safety of other persons. Your duty of care is considered in relation to what is reasonably expected, taking into account the degree of control you have over your work activities and work environment.

Obligation to follow instructions

As well as your duty to take reasonable care, you must comply with any reasonable instruction that is given to you that allows your PCBU to comply with the WHS laws.

As a worker, you must cooperate with any reasonable policy or procedure relating to health and safety that you have been trained in or notified about by the PCBU.

Legislative obligations of other people

Other people at the workplace – for example, visitors or members of the public, also have a duty to take reasonable care for their own and others' health and safety at the workplace.

They must also take reasonable care that their acts or omissions don't adversely affect the health and safety of others and comply with any reasonable instruction that allows the PCBU to comply.

How to meet your duties

Your responsibilities to meet your duties include:

- [Duty to take reasonable care for your health and safety while at work](#)
- [Ensure your conduct does not adversely affect the health and safety of others](#)
- [Comply with any reasonable instruction as far as you are able](#)
- [Consultation, representation and participation](#)

- [Cooperation and consultation](#)
- [Health and safety representation](#)
- [WHS Act overview](#)
- [Reporting incidents](#)

Duty to take reasonable care for your health and safety while at work

This includes following information, training or instructions provided by the PCBU.

Ensure your conduct does not adversely affect the health and safety of others

You have a duty to take reasonable care that your actions or omissions don't affect the health and safety of others. For example, you should report a slip or trip hazard in a foyer that, if left unattended, could injure a visitor, a member of the public or a colleague.

Visitors must also comply so far as they are reasonably able, comply with any reasonable instruction given by the PCBU. This supports the PCBU is meeting its obligation under WHS laws. An example is a visitor displaying bullying behaviour affecting the health and safety of a colleague.

Be proactive in recognising potential hazards in the workplace. Don't wait until an incident occurs to report a hazard. If you're involved in, or witness a workplace incident, report it to your manager as soon as possible after it occurs. This helps the PCBU meet its notification and reporting requirements under the WHS Act.

Comply with any reasonable instruction as far as you are able

Your manager may ask you to follow certain work health and safety instructions to ensure the PCBU complies with the WHS laws. In addition to cooperating, you can also contribute to health and safety policies and procedures by giving feedback when asked, offering ideas for improvement and working as a team in implementing good workplace safety practices.

Consultation, representation and participation

As a worker, you directly face the hazards of a job and often have valuable knowledge, expertise and the motivation to improve health and safety.

This puts you in a unique position of being able to influence the health and safety standards while at work.

Cooperation and consultation

One of the objectives of the WHS Act is to foster a cooperative, consultative relationship between the PCBU and workers on your health, safety and welfare at work.

The PCBU must ensure consultation occurs when you are, or could be, affected by matters relating to work health or safety.

You have a responsibility to participate in this consultation and comply with policies or procedures put in place for your health and safety.

Consultation and communication is a 2-way street. Remember, the policies you follow must be reasonable and you only need to comply with these policies as far as you are reasonably able.

Health and safety representation

Get to know the health and safety representative (HSR) in your Tax Help centre. HSRs have broad powers under the WHS Act to promote the health and safety of workers in their work group. Your HSR is your main point of contact regarding health and safety matters, so make sure you tell them about any concerns or safety issues.

HSRs can help because they:

- understand your views and concerns
- are trained in work health and safety and how to represent you
- coordinate a formal approach to raising ideas and concerns through appropriate channels
- have rights and powers to take action.

WHS Act overview

The WHS Act aims to meet its objective in securing the health and safety of its workers and workplaces through the elimination and

minimisation of risks. The WHS Act also aims for fair and effective representation, consultation and cooperation.

Reporting incidents

If an incident occurs involving you or a taxpayer while you are conducting Tax Help interviews, report it to the centre's Tax Help coordinator and Tax Help as soon as practicable.

Record the details of incidents for future reference.

Return to: [Tax Help program training](#).

QC 104041

Tax Help – myTax and lodging online

Learn how to help clients access their ATO online account and lodge their tax return with myTax.

Last updated 15 June 2026

myGov

myGov is a secure website run by Services Australia. It allows access to a range of government services in one place, including ATO online services.

Tax Help prefers that taxpayers have a myGov account linked to ATO online services. If a taxpayer doesn't have a myGov account, you can help them [create a myGov account](#) and [link it to the ATO](#). They will need a unique email address that they use alone.

Tax Help volunteers must not create an email address on behalf of a taxpayer.

To [create a myGov account](#), the taxpayer will need access to their email to receive their myGov authentication code.

For further information, see [Detailed steps on how to create a myGov account](#) .

Most taxpayers will have enough information to link the ATO to their myGov account. If not, contact the Tax Help hotline for myGov linking support. The taxpayer will need to prove their identity before the officer can provide support.

Alternate Access Process

Alternate Access Process (AAP) is an alternate pathway to ATO online services.

AAP should only be used when the taxpayer is unable to either:

- create or access their myGov account
- link the ATO to their myGov account.

You'll be given more information on the AAP before the start of the Tax Help program.

Access support

You may need to phone the Tax Help hotline on **1800 644 104** to either:

- seek **myGov linking** support on behalf of the taxpayer. This gives them extra help to link the ATO to their own myGov account, for example if they're new to the tax system.
- request a **THV access code** – allowing you to use the Alternate Access Process (AAP) to access ATO online services on behalf of the taxpayer. This is used when they don't have or want a myGov account, are unable to sign in to myGov or are unable to link to the ATO.

When phoning the Tax Help hotline, it's important to remember the following:

- always identify yourself as a Tax Help volunteer
- be clear about why you are phoning – do you need **myGov linking** support or a **THV access code**
- the taxpayer will need to prove their identity before the officer can provide myGov linking support or a THV access code





- don't end the phone call until you have access to the taxpayer's online account or the taxpayer has linked the ATO to their myGov account.

myTax

myTax is a web-based program that is accessed in ATO online services through myGov.

Tax Help volunteers use [myTax](#) to lodge taxpayers tax returns online. Lodging online with myTax is the quick, safe and secure way for you to prepare and lodge tax returns.

Watch the 'how to' videos below to see how to use myTax:

- [Link the ATO to your myGov account](#) 
- [A quick demonstration of lodging with myTax](#) 
- [How to personalise your myTax return](#) 
- [How to add and review deductions in myTax](#) 

myTax uses [pre-fill information](#) to complete some sections in the tax return with information we receive from third parties. If pre-fill information is incorrectly edited or deleted, the tax return may be adjusted after lodgment, resulting in a different tax estimate from the notice of assessment.

ATO online services simulator

During this training you will use the [ATO online services simulator](#)  to familiarise yourself with myTax.

As you work through the training, enter different amounts or responses and watch what happens in the tax return.

You'll be taken through the topics you can help with. Keep the simulator open on your desktop and follow the steps.

To open the simulator:

- in the form field **Tell us about you**, select **Tax Help volunteer**
- select, scenario 1 **Lodge tax returns with no pre-fill data, transfer super**
- select **Start**.

To move between screens, use the 'Next' and 'Back' buttons in the simulator.

The home screen shows tax returns that are due or overdue. Generally, you will be lodging the current year tax return. You should point out overdue returns and encourage lodgment of these returns.

To open a tax return, click 'Lodge' next to the year the client wishes to lodge.

We recommend that you practice using the simulator to gain confidence before you see clients.

Does the taxpayer need to lodge a tax return?

Before starting, check whether the taxpayer needs to lodge a tax return.

Some people may be unsure whether they need to lodge a tax return and will ask you to check for them.

During the Tax Help interview, use the online tool [Do I need to lodge a tax return?](#) to determine whether a tax return is required.

There are many reasons why someone would need to lodge a tax return. Go through the questions in the online tool with the taxpayer. If any of the reasons apply, they'll need to lodge a tax return.

If a taxpayer doesn't need to lodge a tax return, they should [lodge a non-lodgment advice](#).

Activity

Open the [Do I need to lodge a tax return?](#) and enter information from the case study below. Does James or Judy need to lodge a tax return?

Example: case study – James and Judy Park

James and Judy have been married and living at the same address for 20 years. They have no dependent children.

James works as an accounts clerk at the Sandpiper Hotel and last year earned \$28,500. Union fees of \$450 were deducted from James' pay. He has been working at the hotel for many

years and has no plans to retire. Employees at the hotel don't wear a specific work uniform.

James also has income from an age pension. He doesn't have a payment summary from Centrelink but contacted them to obtain his income details. He was paid \$9,500 and had \$400 tax withheld.

Judy ceased paid employment in December 2013 and now spends her time involved in charity work.

James and Judy have a joint bank account at the Greater Western Bank. James doesn't have a bank statement with him but he does know that the account earned them \$750 interest from 1 July to 30 June.

James made a \$100 donation to the Royal Children's Hospital and has a receipt. The Royal Children's Hospital is a deductible gift recipient.

James and Judy don't have private health insurance.

Activity answer

James does need to lodge a tax return. He has 2 types of income. Tax has been withheld from both. Reason 1 applies to James.

Judy doesn't need to lodge a tax return. She has income of only \$375 for the year (her half of the interest from their joint bank account).

None of the reasons apply to Judy. However, she'll need to complete a non-lodgment advice.

Non-lodgment advice

A non-lodgment advice for 2,000 and later can be lodged online. If the taxpayer doesn't have a myGov account, help them create one and link to the ATO.

To lodge a non-lodgment advice:

1. access the taxpayer's ATO online account
2. from the menu select **Tax**
3. from the drop-down menu select **Lodgments**

4. select **Non-lodgment advice**
5. choose the year or years the client needs to lodge a non-lodgment advice
6. if applicable select **I do not need to lodge future income tax returns**
7. select the checkbox to sign the Declaration
8. select **Submit**.

If the taxpayer is unable to access ATO online services through myGov, use the [Alternate Access Process](#) (AAP).

First-time lodgers

[First-time lodgers](#) usually need more help to get started.

You should try and assist first-time lodgers without a myGov account to create an account and link to the ATO.

If your taxpayer is a first-time lodger and has:

- the ATO linked to their myGov account – have them sign in and then you can start the tax return
- not linked the ATO to their myGov account – you may need to phone the Tax Help hotline for myGov linking support
- no myGov account – create a myGov account. Have your computer, internet and volunteer or centre ID ready to log in to AAP. Tax Help volunteers will get instructions before the program. Phone the Tax Help hotline for myGov linking support if needed.
- been unable to create a myGov account, use the AAP.

When you phone, inform the Frontline officer that you're a Tax Help volunteer, and the taxpayer is a first-time lodger who needs to link the ATO to their myGov account.

The Tax Help centre will have informed the taxpayer to bring documents to prove their identity with them when the appointment was made. If they can't prove their identity, you may be able to access the client's account with the AAP.

Amendments

Tax Help volunteers can help lodge an online [amendment](#) to their 2015 or later tax return.

There is a time limit for lodging an amendment. Taxpayers with simple affairs have 2 years from the day after they receive the notice of assessment for the relevant income year to lodge an amendment. If it's outside this time limit, they will need to [lodge an objection](#).

Help with amendments is limited to:

- the item being amended must be an item with which a Tax Help volunteer can help
- the taxpayer must have supporting evidence, such as an updated payment summary or receipts for expenses.

To lodge an amendment:

1. access the ATO online account
2. select **Manage tax returns** from the quick link
3. select **Amend** next to the income year you want to amend.

Refund of franking credits

Tax Help volunteers can help taxpayers apply for a refund of franking credits (RFC) online. When you lodge online, we pre-fill the personal details and dividend records. Check the information and add any missing details before you submit the application.

For taxpayers lodging a tax return, any refund of franking credits claim is included in the tax return.

To lodge a refund of franking credits:

1. Access the taxpayer's ATO online account
2. Select **Tax** from the menu at the top of the screen
3. Select **Lodgments**
4. Select **Refund of franking credits**.

When you lodge a refund of franking credits application, ensure the Tax Help volunteer and centre ID fields are completed.

To use the application for a refund of franking credits, the client must meet all the following criteria:

- They were an Australian resident for tax purposes.
- They do not have to lodge a tax return.
- Their total dividend income was either
 - \$18,200 or less
 - \$416 or less, if they were under 18 years old on 30 June of the relevant income year.
- They either
 - received dividends from shares (or non-share equity interests) in an Australian or New Zealand company
 - were entitled to distributions from investments in a managed fund.
- Their dividend or distribution statement shows either
 - franking credits – statements from New Zealand companies must show Australian franking credits (New Zealand imputation credits don't qualify)
 - amounts withheld from your dividends because you didn't provide your tax file number (TFN).

Other online help

For more help on topics covered in this training material, you can use the resources listed below.

Notice of assessment

A [notice of assessment](#) can help verify a taxpayer's identity when lodging a return online, but it's only one part of the process and may need to be used alongside other information. It can also be used to link the ATO to their myGov account or gain AAP access.

When people book a Tax Help appointment, they're reminded to bring their most recent notice of assessment. This can assist with identity verification and accessing or linking ATO online services to their myGov account.

Prior year tax returns

Tax returns for 2014 or later can be lodged in ATO online services. There are limitations to the 2014 and 2015 tax returns as not all labels appear in these online tax returns. Check the taxpayer can use the return before continuing:

- [myTax 2014 eligibility](#)
- [myTax 2015 eligibility](#)

For myTax 2016 and later years, there are no limitations.

You can't lodge tax returns for 2013 or earlier online. Access forms for these years at [Prior years individuals tax return forms and schedules](#). Select the relevant income year and follow the instructions to download the tax return.

You can download the Individual tax return, the supplementary tax return and instructions. When you have completed the tax return, write on the front:

- Tax Help
- your Tax Help volunteer ID number
- Tax Help centre ID
- Highlight and attach the disclaimer.

Viewing and printing your tax return or notice of assessment

Taxpayers can view their tax return and notice of assessment at any time in ATO online services. To view a tax return online:

1. Access the taxpayer's ATO online account
2. Select **Tax** from the menu at the top of the screen
3. Select **Lodgments**
4. Select **Income tax**.

Taxpayers can also view their non-lodgment advice or refund of franking credits.

Notices of assessments can be viewed from the taxpayer's [myGov Inbox](#).

As taxpayers can view their tax return online at any time, copies of lodged returns are not provided by Tax Help. Taxpayers can print their tax return from ATO online services.

Alternatively, they can phone us on **13 28 61** for a copy of their tax return, non-lodgment advice, refund of franking credits or notice of assessment.

Return to: [Tax Help program training](#).

QC 104043

Tax Help – Topics you can help with

Learn the topics you can assist taxpayers with to complete their tax return.

Last updated 22 April 2026

What you need to know

As a Tax Help volunteer, you don't need to know everything about tax or be able to interpret tax law. However, you do need a basic understanding of the topics you will assist taxpayers with.

Volunteers can only help with simple tax affairs. The topics you can assist with are presented in the order you will see them in myTax. Follow the links to the ATO website for additional information to help the taxpayer answer each question.

The tax return in myTax uses [pre-fill information](#) to complete some sections. This information comes from:

- the taxpayer's selections in the Personalise return section
- data provided to the ATO by third parties.

Third parties include employers, banks, superannuation funds, health funds and share registries. You can return to the **Personalise return** section at any time and add or remove selections.

Use the online tools and calculators on our website to help taxpayers answer questions. Links to the tools are found on the myTax topic help page. The myTax help file will give the steps and information needed to complete the section.

When using myTax, the **Help** function is on the right-hand side of the page. Only items to be completed in the taxpayer's return are listed in the 'Help' section.

Remember you can't help taxpayers with any topics that are not listed below.

Before you begin

Under self-assessment, the taxpayer takes responsibility for declaring all their income and for being able to support all their claims for deductions and tax offsets. This includes checking the pre-fill information their employers or other organisations provide is correct before they sign their tax return or lodge it online.

This section in myTax shows as [Before you begin](#).

Contact details

The first screen you see in myTax is the taxpayer's [contact details](#).

Check the details with the taxpayer. You can make changes by selecting 'Edit' and updating the details. After making changes, click 'Save'. Do this for each section that needs updating.

Open each section and review the parts of each section. When you finish, select 'Cancel' to leave the edit screen, then select 'Next' to move to 'Financial institution details'.

Financial institution details

Any taxpayer refund will be paid to the [financial institution details](#) shown on screen. Confirm with the taxpayer the details are correct. Use 'Edit' to make changes.

Select next to move to 'Personalise return'.

Personalise your return

Use the [Personalise return](#) screen to help the taxpayer choose items that apply to them.

Before going further, watch the tutorial [How to personalise your myTax return](#) [↗](#)

In the tax return, they must complete the following sections:

- [Residency](#)
- Did you use the ATO app's [myDeductions tool](#) during the year?
- [Income](#) from
 - Employment
 - Government payments
 - [Australian superannuation or annuity funds](#)
 - [Australian interest or other Australian income from investments or property](#)
 - [Foreign pensions and annuities](#)
 - [Other income not listed above](#)
- [Deductions](#)
- [Tax offsets](#).

You can use the 'Personalise return' section of myTax as a checklist. Go through each section with the taxpayer, selecting where the taxpayer has income, deductions or an offset.

If you or the taxpayer need further information, click 'Help' on the right of screen to access the myTax helpfiles.

Some selections will have automatically been made based on information we've received through pre-fill. Tax Help taxpayers will commonly see selections at salary and wages, superannuation and annuities, and interest. Selections we make for you can't be removed, even if you think the circumstances don't apply to you.

Pre-fill saves time by adding information to the tax return from third parties. You should ask the taxpayer if they have other information besides what has been pre-filled. Where there is no pre-fill, confirm with the taxpayer, or make selections where the taxpayer has received income that has not pre-filled, or will claim a deduction or offset.

You can check pre-fill availability for:

- [Government agencies](#)
- [Private health funds](#)
- [Financial institutions \(interest income\)](#)
- [Companies \(dividend income\)](#)

You can move between screens at any time by selecting the buttons at the top of the screens.

Residency

The taxpayer must answer the question:

- Were you an Australian resident for tax purposes?

Use the [Work out your residency status for tax purposes](#) calculator if the taxpayer is unsure.

If the taxpayer can only claim a [part-year tax-free threshold](#), answer 'No' to this question. You can then enter their period of residency.

myDeductions tool

If the taxpayer uses the myDeductions tool, they will need to upload their data from the app as follows:

1. Open myDeductions in the ATO app.
2. Go to **Settings**.
3. Select **Upload to tax return** and complete the process.
4. Select the **Get myDeductions** button below.

Income

Before starting a tax return, you need to determine if the taxpayer's income is [assessable income](#).


Income is generally defined as the regular receipt of money – for example, the receipt of salary, wages, allowances and pensions. It can also be for the receipt of money for the use of property or on investments – for example interest, dividends and rent.

Windfall gains such as wins from a lottery, bingo or competitions aren't considered income. They are usually once only payments received because of good fortune.

Tax is paid on taxable income. Taxable income is [assessable income](#) minus any [allowable deductions](#). If a taxpayer's taxable income is below the [tax-free threshold](#), they won't pay any tax.

Remember you can't help taxpayers who have any of the following types of income:

- business income or losses, including as a sole trader
- capital gains or losses (except as a distribution from a managed fund)
- rental income
- foreign employment income
- employee share scheme income.

As you read about each type of income, open the [ATO online services simulator](#)  and practise adding information to familiarise yourself with each section of the tax return.

Assessable income

[Assessable income](#) is income that can be taxed and must be declared in the tax return.

Examples of assessable income include:

- [salary and wages](#)
- interest from bank accounts
- superannuation lump sums and pensions
- annuities
- [government pensions](#)
- [government payments and allowances](#)
- dividends
- income from managed funds
- foreign pensions and annuities.

Money from a lottery win, an inheritance, a gift or other similar sources aren't considered income. However, if the money is invested and earns interest, the interest is assessable income.

Income statements

Employers report a taxpayer's pay, tax and super information directly to us each payday, so all the information is in one place.

An [income statement](#) will be available in the taxpayer's ATO online services account. This information will also pre-fill in the myTax return.

Income statements will be ready to use in a tax return when the employer marks it as 'Tax ready'. It's important not to use any information before it is marked 'Tax ready'.

Australian superannuation or annuity funds

If the taxpayer receives income or payments from one of the following sources, they will need to select 'You had income from Australian superannuation or annuity funds' and then select the items that are relevant to them.

- [Super income stream](#)
- [Australian annuity payments](#)
- [Super lump sum payments](#)

If the taxpayer is over 60 years old and received a [capped defined benefit income stream or streams](#), they may have additional tax liabilities. This also applies if the taxpayer is a death benefit dependent and the deceased died aged 60 or over.

Use the [defined benefit income cap tool](#) to work out the amount to include in the tax return. You can access this tool directly from myTax.

When using the defined benefit income cap tool, click 'Save to myTax' to transfer the calculated amount to the tax return and check that it appears in the 'Calculated amounts' section.

Australian interest or other Australian income from investments or property

If the taxpayer has income from Australian investments, they will need to select 'You had Australian interest, or other Australian income or

losses from investments or property' and then select the items that are relevant to them.

- [Interest](#)
- [Dividends \(excluding employee share schemes\)](#)

This section includes capital gains and rental income. You can help the taxpayer with capital gains only when shown on a statement from a [managed fund](#).

Foreign income

If the taxpayer has foreign income, the only item you can help them with as a volunteer is [Foreign pensions or annuities](#).

All foreign income, deductions and foreign tax paid must be [converted to Australian dollars](#) before including it in the tax return. From 1 July 2003, there are specific rules that tell you which exchange rate to use to convert these amounts. Generally, these require amounts to be converted at the exchange rate prevailing at the time of a transaction, or at an [average rate](#).

You can convert foreign currency amounts into Australian currency using the [Foreign income conversion calculator](#). The calculator lets you choose:

- actual exchange rate at the time of payment
- an annual average rate of exchange.

Other income not listed above

If the taxpayer receives any [other income or payments](#) not listed elsewhere, you will need to select:

- You had other income not listed above (including employee share schemes).

At this question you can help only with these items:

- [jury attendance fees](#)
- [taxable scholarships, bursaries, grants or other educational awards](#)
- [ATO interest remitted](#)
- [payments made under an income protection](#), sickness or accident insurance policy where the premiums were deductible and the

payments replaced income.

Income of a minor

If a taxpayer is [under 18, some of their income may be taxed at higher rates](#). However, they pay the same income tax rates as an ordinary adult for:

- all income they receive if they are an ['excepted person'](#) – this may apply if they have finished full time study and are working full time, if they have disabilities or if they are entitled to a double orphan pension
- the income we refer to as ['excepted income'](#) – including employment or business income, Centrelink payments and income from a deceased person's estate.

If the taxpayer is not an excepted person, they pay a different rate of tax for income that is not excepted income. This was introduced to discourage adults from diverting income to their children.

Amounts not included as income

Taxpayers may have received [amounts that aren't subject to tax](#) and aren't included as part of their assessable income. These amounts may be used in other calculations in their tax return.

The tax treatment of these amounts depends on whether they are classified as:

- [Exempt income](#)
- [Non-assessable, non-exempt income](#)
- [Other amounts that are not taxable](#)

Exempt income

Exempt income is income on which you don't need to pay tax.

Non-assessable, non-exempt income

Non-assessable, non-exempt income is income you don't need to pay tax on. It doesn't affect your tax losses but may be considered when calculating your liability for the Medicare levy surcharge and the adjustable taxable income of your dependants.

Other amounts that are not taxable

Some [amounts are not included as income](#) in the tax return. Generally, you don't have to declare:

- rewards or small gifts such as cash birthday presents (however, gifts may be taxable if they are large amounts, or you receive them as part of a business-like activity or in relation to your income-earning activities as an employee or contractor)
- prizes won in ordinary lotteries, such as lotto draws and raffles
- prizes won in game shows, unless you regularly receive appearance fees or game-show winnings
- child support and spouse maintenance payments you receive.

Deductions

Deductions are costs you can claim to reduce your assessable income. Taxpayers may be able to [claim deductions](#) for expenses that directly relate to work as an employee or investment income.

The basic rules when claiming a deduction are:

- claim the deduction in the income year the taxpayer was liable for or paid the expense
- don't claim an expense that the taxpayer has been, or will be reimbursed for
- claim for expenses incurred in earning their assessable income – but not private, domestic or capital expenses
- keep records to prove your expenses, such as receipts.

The myTax help files may refer to decline in value, depreciation, and capital allowances. Tax Help volunteers are unable to help with these topics.

If you can't see the deductions section, return to the 'Personalise return' screen. Then select 'You had deductions you want to claim'. Make selections from the 'Deductions' sub-sections where the taxpayer is making a claim.

Based on the selections on the 'Personalise return' screen, myTax will automatically display some deductions.

You can help taxpayers with the following types of deductions:

- [Work-related expenses](#)
- [Gifts, donations, interest, dividends, and the cost of managing your tax affairs](#)
- [Other deductions](#)

As you read about each deduction, open the [ATO online services simulator](#) and practise adding information to familiarise yourself with each section of the tax return.

Work-related expenses

To claim work related expenses, the taxpayer must have salary and wage income, or foreign employment income shown on an income statement or payment summary. Work-related expenses include:

- [Work-related car expenses](#) – Tax Help volunteers can only help taxpayers use the cents per kilometre method
- [Work-related travel expenses](#)
- [Work-related clothing, laundry and dry-cleaning expenses](#)
- [Work-related self-education expenses](#)
- [Other work-related expenses](#)
- Working from home expenses – Tax Help volunteers can only help taxpayer's use the [Fixed rate method](#).

Gifts, donations, interest, dividends, and the cost of managing your tax affairs

Non-work-related deductions that you can help a taxpayer with include:

- [Interest deductions](#)
- [Dividend deductions](#)
- [Gifts or donations](#) – donations must be made to a [deductible gift recipient](#)
- [Cost of managing tax affairs](#) – fees paid to a registered tax agent or accountant are deductible.

If you're unable to see these sections in the 'Prepare return' screen, return to the 'Personalise return' screen and select 'Gifts, donations, interest, dividends, and the cost of managing your tax affairs'.

If the taxpayer has a foreign pension or annuity, the following deduction category will display – [Undeducted purchase price \(UPP\) of a foreign pension or annuity](#).

Other deductions

At 'Other deductions', Tax Help volunteers can only help taxpayers claim for [Income protection, sickness and accident insurance premiums](#).

Spouse details

If the taxpayer had a spouse during the year, complete the '[Spouse details](#)' section. The information is used to work out the taxpayer's entitlement to rebates, offsets, and levies.

A spouse includes another person who:

- is in a relationship with the taxpayer that was registered under a prescribed state or territory law, or
- although not legally married, lived with the taxpayer on a genuine domestic basis in a relationship as a couple.

Spouse details will pre-fill from the last lodged tax return. Check the details and update if needed.

Tax offsets

Tax offsets reduce the amount of tax payable on your taxable income.

In general, offsets can reduce tax payable to zero, but on their own they can't get you a refund.

As you read about each tax offset, open the [ATO online services simulator](#) [↗](#) and practise adding information to familiarise yourself with each section of the tax return.

Tax offsets give:

- tax relief for personal circumstances (for example, tax offsets for seniors and pensioners and people living in remote areas)

- an incentive (for example, the private health insurance tax offset).

Some tax offsets don't need any action from the taxpayer. We will work out the taxpayer's entitlement to these offsets and apply them automatically when their tax return is lodged. For Tax Help taxpayers these include:

- [Low income tax offset](#) – Low income earners may be eligible for a tax offset if they are an Australian resident for income tax purposes. The offset can only reduce the amount of tax to zero and does not reduce the Medicare levy.
- [Beneficiary tax offset](#) – Taxpayers who receive certain Australian Government payments or allowances, may be entitled to the beneficiary tax offset.

You can help taxpayers to complete the following tax offsets. Some tax offsets will automatically display in myTax based on the information available in the taxpayer's tax return.

- [Zone or overseas forces](#) (the page has a link to the [Australian zone list](#)). Use the [Zone or overseas forces tax offset calculator](#) to calculate the amount of offset
- [Australian super income stream](#)
- [Seniors and pensioners \(includes self-funded retirees\)](#) – taxpayers may have a [unused portion](#) of this offset.

The [Total net medical expenses for disability aids, attendant care or aged care](#) was abolished from 1 July 2019. You can help taxpayers who are lodging tax returns for the 2018–19 income year and earlier with this offset.

Follow these instructions where the taxpayer is claiming:

- [Tax offsets](#)
- [Adjustments](#)

Unused portion of seniors and pensioners tax offset

If both the taxpayer and their spouse are eligible for the seniors and pensioners tax offset and one doesn't use all of it, the unused portion may be available for [transfer to the other person](#). We'll work this out automatically and transfer any entitlement.

Records you need to keep

Taxpayers [need to keep records](#) for 5 years (in most cases) from the date their tax return is lodged. Records can either be paper or electronic, and may include income statements, payment summaries and receipts.

Income tests

The '[Income test](#)' section of the tax return is completed by all taxpayers. Make sure you read the information at each question. If these questions are not completed correctly the taxpayer may receive an incorrect tax assessment.

When completed the income test summary should show either a zero (0) or a dollar amount next to all the items. You will also be asked the number of dependent children the taxpayer has.

As you read about the income tests, open the [ATO online services simulator](#) [↗](#) and practise adding information to familiarise yourself with each section of the tax return.

Income tests work out whether the taxpayer:

- can claim certain tax offsets and the amount they are entitled to receive
- can receive some government benefits or concessions
- are entitled to a rebate for their private health insurance
- must pay Medicare levy surcharge
- have a HELP or SFSS repayment liability
- must pay tax.

Medicare and private health insurance

The 'Medicare and private health insurance' section of the tax return is completed by all taxpayers. Make sure you read the information at each question.

As you read about Medicare and private health insurance, open the [ATO online services simulator](#) [↗](#) and practise adding information to familiarise yourself with each section of the tax return.

Medicare gives Australian residents access to health care. It is partly funded by taxpayers who pay a Medicare levy of 2% of their taxable income. A Medicare levy reduction is based on your taxable income. A Medicare levy exemption is based on specific categories. You need to consider the taxpayer's eligibility for a reduction or an exemption separately. The Medicare levy may be reduced for [low income earners](#).

Help the taxpayer to complete each of the following sections:

- [Medicare levy reduction or exemption](#)
- [Medicare levy surcharge](#)
- [Private health insurance](#)

If the taxpayer was covered by a private health insurance policy or paid for a dependent-child-only policy, they may be entitled to a private health insurance rebate. Check the pre-fill matches the taxpayer's statement.

- [Private health insurance rebate](#)
- [Your private health insurance statement](#)

How did you complete this tax return?

It's important that Tax Help volunteer assisted lodgments are identified so we can measure the effectiveness of the program. It also tells us the type of returns Tax Help volunteers are helping to lodge.

In myTax, Tax Help volunteers need to select the 'Tax Help volunteer' box and enter your **Tax Help volunteer ID** and the **Tax Help centre ID**. If you don't know your volunteer ID or Tax Help centre ID contact the Tax Help team.

Do you need to lodge a tax return in the future?

This may be the last tax return a taxpayer needs to lodge. If so, you'll need to select 'I do not need to lodge future income tax returns'.

Taxpayers won't need to lodge in future years if they:

- have an annual taxable income in the future below the tax-free threshold (\$18,200)
- only have income from an Australian Government pension

- will become eligible for the seniors and pensioners tax offset, and their rebate income is below the threshold for lodging a tax return this year (for threshold levels and eligibility see [Do you need to lodge a tax return?](#))
- they are moving overseas permanently
- they are 60 years old or older and their only source of income is from superannuation benefits (both lump sum and income streams) that have already been subject to tax in the superannuation fund.

Tax estimate

After entering all the taxpayer's information in the tax return, myTax will provide a [Tax estimate](#) using this information. Inform the taxpayer that the calculation is an estimate and the final balance of their assessment may differ once the tax return is processed. This happens when:

- it involves complex calculations
- we receive information that affects the balance of the assessment.

When you click 'Calculate' any uncompleted sections will be highlighted. You will need to return to the highlighted sections and follow the prompts to complete the section.

Declaration

The declaration appears after the 'Tax estimate' has been calculated and any errors corrected.

The taxpayer ticks the following boxes, to declare that:

- All information in the tax return is true and accurate.
- All income has been declared.
- They have records to support their claims for deductions and offsets.

Logging on with myGov or the AAP creates a digital signature associated with the taxpayer.

Return to: [Tax Help program training](#).

QC 104044

Tax Help appointments

Learn about your Tax Help centre and how to conduct an appointment.

Last updated 22 April 2026

Role of a Tax Help centre coordinator

The centre coordinator's role is to oversee the operation of Tax Help in the centre. Their responsibilities include:

- introducing Tax Help volunteers to key people in the centre
- ensuring those booking Tax Help appointments are aware of their responsibilities
- creating a roster based on volunteer availability and notifying them of upcoming appointments
- ensuring volunteers have a private room or workspace to conduct appointments, with:
 - a computer, laptop, iPad or tablet
 - a desk and at least 2 chairs
 - a shelf or drawer to store stationery and personal belongings
 - a phone, or access to a phone in a private area nearby
 - a computer or laptop with internet connection
- maintaining the safety of volunteers by ensuring they are not left alone at the centre and that they are aware of the centre's security and health and safety policies.
- providing volunteers access to stationery items supplied by Tax Help

- promoting Tax Help within the centre and community
- submitting administrative documents to facilitate timely reimbursement of out-of-pocket expenses to volunteers
- maintaining regular contact with Tax Help
- ensuring ATO equipment is stored in a secure location, used appropriately, and returned in good working condition at the end of tax time.

Making the appointment

When making a Tax Help appointment, the centre will check their eligibility.

Tax Help eligibility


Step	Check	Yes	No
1	Was your income \$70,000 or less?	Go to step 2	Tax Help can't help you. See Your tax return or phone our infoline on 13 28 61 for more information.
2	During the income year, did you: <ul style="list-style-type: none"> • Run or own your own business? • Operate under a labour hire agreement quoting your ABN? • Receive any royalties? 	Tax Help can't help you. Please refer to Your tax return or phone the individual enquires line on 13 28 61 for more information.	Tax Help can help you complete your current year tax return. Make an appointment.

	<ul style="list-style-type: none">• Receive income from either a public unit trust or a public trading trust?• Own or share ownership in a rental property?• Make a capital gain or capital loss by selling shares or other capital assets?		
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If a client has a family member or friend who also needs help, a separate appointment should be made.

People who need help with more than one return or form will need additional time allocated for the appointment.

Appointment confirmation

The Tax Help centre provides an [appointment confirmation \(PDF, 131KB\)](#) . This confirms the time, date and place of the appointment, and includes information on how to prepare and what to bring to the appointment.

Appointment record

When you arrive at your Tax Help centre, you will be given a [Tax Help appointment record \(PDF, 654KB\)](#)  form, which shows the details of the people you will be assisting. This information is entered by the person who made the appointment.

When you have completed your appointments for the day, return the appointment record to your centre coordinator or nominee. They will forward this information to us at the end of each month.

If you completed a non-lodgment advice or provided advice only, indicate this on the appointment record.

After the appointment

The Tax Help centre and volunteer's responsibility to a client ends once the client's tax returns or forms are completed.

A person may return to the centre with an enquiry about their tax return or notice of assessment. You should explain to the client that Tax Help volunteers can't provide any further help and advise them they can either:

- check the progress of their return in ATO online services
- check the progress of their return in the ATO app
- phone the individual enquiries line on **13 28 61**.

Conflict resolution

Sometimes, conflict may arise between you and a representative of the Tax Help centre. This may include issues around appointment rostering or people consistently arriving for appointments unprepared. If you're unable to resolve an issue with the centre coordinator or nominee, or are uncomfortable discussing it with them, contact Tax Help.

Conducting a Tax Help appointment

Adequate preparation will help ensure the Tax Help appointment runs smoothly.

Find out what you need for:

- [Rostering](#)
- [Preparing for the appointment](#)
- [Greeting the client](#)
- [Encouraging participation](#)
- [Showing what is available online](#)
- [Loss of internet connection](#)

Rostering

We suggest that when you first start as a Tax Help volunteer, you set aside a longer time for each appointment – for example, 45 minutes. As tax time progresses and you feel more comfortable, this may be reduced upon discussion with the centre coordinator.

A minimum of 3 or 4 appointments should be scheduled for each half day. Don't forget to include time for meal or refreshment breaks if appointments span several hours.

If the centre is available and you wish to take appointments outside the hours of 8:00 am to 6:00 pm Monday to Friday, discuss this with Tax Help. Our support is not available outside these hours.

Ensure that you have a conversation with the centre coordinator about the best way for them to contact you to let you know about your appointments.

If you can't attend an appointment, it is important that you notify the centre as soon as possible. This will allow time to arrange for another volunteer or reschedule the appointment. If you're unable to contact the centre, contact Tax Help.

If you're going to be unavailable for a substantial period of time, advise Tax Help as soon as possible.

Preparing for the appointment

To make sure you are prepared for your first appointment, make sure you:

- display your name badge
- have an appointment record listing details of your appointments
- arrange seating to allow both you and the taxpayer to view the screen
- have ensured your computer is turned on and working
- have connected your computer to the internet
- have logged in to the Alternate Access Process (AAP)
- have opened the myGov login page
- have pens, paper, ATO contact cards, disclaimers

- have your volunteer and centre ID numbers handy.

Remember, you are not expected to know the answers to all the questions that may ask. It's more important to know how and where to find the answers.

If you have spare time between appointments, browse the ATO website, in particular the pages referred to in the Tax Help training. The more familiar you are, the easier it will be to find information when you need it.

Greeting the client

Your first interaction is important. Making the person feel welcome and relaxed will help you to feel more confident during the appointment.

You should:

- greet them with a smile, using their name where appropriate
- introduce yourself – you need only use your first name
- always apologise if you are running late.

Invite them into your office and:

- ensure the client is seated comfortably
- if lodging online:
 - advise the client that myTax will be used to complete and submit their tax return
 - explain that pre-fill will be used where possible, making the process easier and quicker
- if preparing a paper tax return or form:
 - complete a disclaimer, ensuring you explain why before asking the client to sign
 - advise that it is their responsibility to post the completed forms
- offer the opportunity for them complete the tax return themselves.

Encouraging participation

Educating people is a key objective of the Tax Help program. Encourage the person attending to complete their own tax return whenever possible.

You will still need to open ATO online and enter your Tax Help details but the client should be offered the opportunity to input information themselves. If they choose to do this, you should give as much or as little help as they need.

Regardless of whether you or the individual completes the tax return, you must enter your volunteer and centre ID to indicate that it was a Tax Help assisted lodgment.

Start by asking about the documents they have brought with them. Check the dates and names and ensure that all the documents relate to the the relevant income year.

Show them how to group their documents:

- all income, such as payment summaries, dividend and managed fund statements
- items relating to deductions, such as receipts and travel diaries
- private health insurance statement and details of medical expenses
- spouse information
- bank account details.

Remind them that documents may contain more than one piece of information – for example, a payment summary may also show an allowance or union fees. Point out any examples of these to the client.

If they prefer you to complete the tax return, invite them to watch while you input information.

Some of the ways to involve them during the appointment include:

- explaining the benefits of pre-fill and how it uses information held by the ATO to help complete the tax return
- showing all pre-fill information and asking them to confirm it's correct (where possible, check against their documents)
- asking them to read information from their documents for you to enter
- allowing them to read the information shown on each screen
- demonstrating how to navigate the system
- showing how to access help content and explaining how it can answer common questions

- explaining each step during verification and lodgment
- encouraging questions
- asking whether they feel confident enough to lodge their own tax return next year.

Showing what is available online

Volunteers can show people the online services they can use to manage their tax and superannuation.

Due to time constraints, you may not be able to demonstrate all services. At a minimum, you should show how to check the progress of a tax return, update personal details and find and manage super online.

You can't provide advice on managing super. Professional advice should be sought if needed.

Explain that [ATO online services](#) can be used to:

- check the progress of a tax return
- view and update personal details including change of name and contact details
- find and manage super
- view, print or amend a tax return (from 2015 onwards)
- view a notice of assessment
- lodge a tax return using myTax – or tell us if you don't need to lodge a tax return
- lodge a refund of franking credits application
- make a payment or create a payment plan
- view their tax and activity statement account balance and transactions
- view their study and training support loan account balance and transactions
- receive most personal ATO correspondence in the myGov Inbox instead of by mail.

Loss of internet connection

Tax Help is an online service and requires a secure, reliable internet connection. While connection issues are generally beyond your control, they may limit what you can do during an appointment. If the internet connection is lost, try the following:

- check if there are other users in the building with the same problem
- check cables are attached and power available
- try to re-establish the connection
- try rebooting the modem by turning it off completely and restarting.

If none of these options work or the internet connection doesn't reset itself in a reasonable amount of time, you may have to consider rescheduling the appointment.

Work with the centre co-ordinator if you need to reschedule appointments. Sometimes, lack of available appointments or constraints on client time may mean you need to refer the client to a Tax Help centre nearby. Ask your co-ordinator for these centres.

Return to: [Tax Help program training](#).


QC 104045

Tax Help – Important information

Important information about your Tax Help training including disclaimer forms, how to contact us, and next steps.

Last updated 9 June 2026

Disclaimers

A [Tax Help disclaimer \(PDF, 164KB\)](#)  must be completed for each paper tax return, claim or form you help them complete. The completed disclaimer places all responsibility for the information

provided in the tax return, claim or form with the person receiving assistance. Disclaimers are not required for online lodgments.

Disclaimers will be supplied to you by Tax Help.

Ask the person attending to read the disclaimer before they sign it. You should read it to them if they are unable to read it themselves.

Attach the disclaimer to the paper tax return or form to be posted to the ATO by the client.

Identifying Tax Help prepared lodgments

All lodgments completed with the help of Tax Help volunteers must include identifying information. The way it's identified depends on if whether it's submitted online or using a paper prior year tax return or form.

Online lodgments

When you submit a myTax return or refund of franking credits application online, input your **Tax Help volunteer ID** and the **Tax Help centre ID** under the 'How did you complete this Tax return' question.

When you submit a non-lodgment advice online, the system doesn't allow you to enter your Tax Help volunteer ID. These lodgments must instead be captured on the [appointment record](#).

Printed prior year tax returns and other forms

You can't lodge prior year tax returns before 2014 online. You can download [Prior years individuals tax return forms and schedules](#). If you are completing a paper prior year tax return or form, identify it by attaching the Tax Help disclaimer and writing on the front page:

- Tax Help
- Tax Help volunteer ID
- Tax Help centre ID.

Don't write over the year or dates.

It's the client's responsibility to post the completed form to the ATO. Advise the client to post the paper tax return or form to:

**AUSTRALIAN TAXATION OFFICE
COMMUNITY EDUCATION AND ASSISTANCE
TAX HELP
GPO BOX 478
BRISBANE QLD 4001**

This is not a reply-paid address; the client will need to provide an envelope and pay for postage.

National Tax Clinic program

The [National Tax Clinic program](#) helps people who may not be able to afford professional advice and representation with their tax affairs. The program is available to eligible individuals, small businesses, not-for-profit organisations and charities.

There are 15 Tax Clinics nationally. They operate independently with funding provided by the government and administrative support from the ATO.

Reimbursement claims

Accredited Tax Help volunteers will be reimbursed for eligible out-of-pocket expenses incurred while participating in the Tax Help program. If you incur eligible expenses you will need to complete a [Tax Help volunteer reimbursement claim form \(PDF, 206KB\)](#).

For information about what you can claim a reimbursement for as a Tax Help volunteer and how to make a claim, see [Tax Help reimbursement guidelines](#).

Feedback

We encourage you to provide feedback on the Tax Help program by email. This may include comments from people you have assisted or your own suggestions on ways to improve the service.

Contacting Tax Help

Tax Help documents and enquiries can be sent to:
TaxHelp@ato.gov.au.

Our preferred method of contact is email. Please notify us if your email address or any of your contact details change.

We encourage you to use the resources provided and the ATO website for further information whenever possible.

Contacting the ATO

If you have a technical question during a Tax Help appointment, the Tax Help hotline is available from 8:00 am to 8:00 pm Monday to Friday. This number is for Tax Help volunteer use only and will be provided to you once you're accredited. When phoning, clearly identify yourself as a Tax Help volunteer.

Advise clients who require help to phone the ATO on the following numbers:

- **13 28 61** for individual enquiries
- **13 10 20** for superannuation enquiries.
- **13 10 30** for the ATO Indigenous help line

Cards listing these and our other contact numbers are available.

If you experience problems with myTax, refer to the [Help and support for myTax guide](#). If you need further assistance, contact the Tax Help hotline.

The Tax Help hotline can't help if you are having problems with Tax Help issued equipment. If you have an equipment issue or for all other enquiries, contact Tax Help.

Next steps

You have finished this section of Tax Help training. Please ensure you complete and forward any required assessments to Tax Help.

Return to: [Tax Help program training](#).


Tax Help reimbursement guidelines

Find out what you can claim a reimbursement for as a Tax Help volunteer and how to make a claim.

Last updated 16 April 2026

Reimbursement

Accredited Tax Help volunteers will be reimbursed for eligible out-of-pocket expenses incurred while participating in the Tax Help program.

If you incur eligible expenses, each month you'll need to complete a [Tax Help volunteer reimbursement claim form \(NAT 72658, PDF 205KB\)](#) .

This reimbursement claim form is a **legal document which substantiates the payment of governments funds.**

The form must be completed correctly. If the details are incomplete or incorrect, we will return the form to you to correct and re-submit.

Tips to correctly complete a reimbursement claim form:

- Fields with an 'asterisk' are **mandatory** and must be completed.
- 'Total' and 'Subtotal' fields must be completed.
- 'Total travel claim' must be in whole numbers – for example, 0.7 km is rounded up to 1 km.
- All bank details must be provided on each form (this is an ATO reimbursement requirement).
- Check the dates you enter match the dates you provided Tax Help services.
- Sign and date the form. If the form is posted to us, ensure it has a written signature (not an electronic one).
- Include your correct volunteer number on the form.

We can't process your claim for reimbursement of out-of-pocket expenses until the relevant appointment records and disclaimers have

been received from your Tax Help centre, and we have cross-checked the data.

Reimbursement claims must be accompanied by scanned copies of receipts or supporting evidence for each expense. You will need to submit your claim at the end of each month unless advised otherwise. If you don't provide sufficient details and justification for your claim, there may be delays in processing your reimbursement request.

Please keep your original documentation.

We can only reimburse claims for the current Tax Help calendar year.

Final claims for the year must be submitted by 30 November in the year they were incurred. You can complete the reimbursement claims form online or print the PDF form.

Send the completed form to the Tax Help team by [email](#).

The ATO's service standard for processing reimbursements can vary depending on the specific circumstances and type of reimbursement. Generally, the ATO aims to process reimbursement claims within 28 days of receiving all necessary information.

If you are unsure whether an expense is eligible, please contact Tax Help before incurring the expense.

Use the reimbursement form to claim:

- [Travel](#)
- [Phone calls](#)
- [Other items](#)

Travel

When attending a Tax Help centre for Tax Help appointments, you can claim reimbursement for:

- return travel from the registered home address on the tax help application (or relevant departure point such as place of work), to the centre or venue, via the most direct route
- public transport costs, return trip
- reasonable parking and road toll fees – include receipts.

A reimbursement will only be paid when leaving Tax Help appointments for direct travel to your registered home address, or the equivalent distance if not going directly home – for example, to an appointment or workplace.

You can only claim car travel costs when you are the driver.

You must fill in electric or hybrid car claims on the reimbursement form using the cents per kilometre rate shown on the form.

We may reimburse eligible travel expenses for **one** induction at a Tax Help centre.

We can't reimburse you for:

- taxi fares
- parking fines
- traffic infringements
- travel costs to your Tax Help centre when you conduct Tax Help appointments as part of your paid employment
- travel costs to your Tax Help centre if you were recruited directly by the centre (unless you have contacted the Tax Help team and got approval for the claim **before** incurring the expense)
- expenses you incur when you mentor another volunteer (unless you have contacted the Tax Help team and got approval for the claim **before** incurring the expense).

Phone calls

You may be reimbursed for phone expenses incurred for Tax Help purposes, including:

- landline calls made from your home to a Tax Help taxpayer or Tax Help centre
- mobile phone calls made to a Tax Help taxpayer or Tax Help centre, where you do not have an unlimited call plan.

Landline calls to the Tax Help hotline are free. These calls are not eligible for reimbursement.

Rate of reimbursement for phone calls

You will be reimbursed at the rate charged by your service provider.

If you have an unlimited plan, you will not be reimbursed as there is no additional out of pocket expense.

You must provide documentation, such as a copy of the phone bill, highlighting the calls relating to Tax Help and call costs.

Tax Help centres are reimbursed separately for phone calls made from their phones.

Other items

Check regularly that you have enough Tax Help supplies and contact the Tax Help team if you need extra items.

There may be circumstances where additional expenses do occur, so please discuss with the Tax Help team prior to making the purchase.

Photocopying will be paid at a per page amount, and only claimable by the Tax Help centre, not the volunteer. You must claim a reasonable amount and supply supporting documentation to show your costs.

We don't reimburse electricity costs for charging your phone or laptop. We also don't reimburse internet account charges – for example, for emails or to submit tax returns.

If you are making a reimbursement claim for office supplies, you must provide sufficient details of the expense and justification.

How to make a claim

The [reimbursement claim form](#) is available as an online PDF. You can:

- complete the form on screen and email or print it
- send the form to Tax Help by the end of the month in which the expenses were incurred.

You must include copies of receipts or supporting evidence for each expense you claim.

If you are sending your claim by email, include a statement that you incurred the expenses performing your Tax Help duties. Your full name must appear in the signature block of your email.

To ensure that the claim is processed quickly, ensure all details are recorded correctly. This includes your financial institution BSB and account details.

Note: If your bank details change you need to indicate this on the form or advise us by email.

Reimbursement claims will be processed when appointment records have been received from the centre and cross-checked.

Virtual volunteers only

You must be a registered virtual volunteer with the Tax Help program to claim a reimbursement for working from home. You can only be reimbursed the fixed rate of 70c per hour of worktime.

Note: If you choose to claim the work from home fixed-rate option, you can't claim reimbursement of any further expenses. This includes photocopying, stationery, travel, or other out-of-pocket expenses.

You need to meet several criteria to claim reimbursement expenses related to virtual appointments. You must:

- carry out the virtual appointments from your home only
- be a registered virtual Tax Help volunteer to provide virtual Tax Help services and claim relevant expenses
- not already have been reimbursed in any capacity for the expenses incurred
- have incurred additional out-of-pocket expenses
- provide evidence to substantiate your reimbursement claim.

Return to: [Tax Help program training](#).

QC 102527

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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