



# Tax Help program training

Tax Help training for Tax Help centres and volunteers only.

## Tax Help – Introduction

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

## Tax Help volunteer induction

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

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

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

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## Tax Help appointments



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

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

QC 26594

# Tax Help – Introduction

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

**Published** 2 April 2025

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## 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 Tax Help clients meet their tax obligations.

The training will introduce you to:

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

If you require any 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 a topic and access various tools used to complete a return.

The answers to most questions your clients will ask, can be found on our website. We recommend you practise navigating through the ATO website to become more familiar with where to find specific information.

## **Assessment**

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

We recommend you use this training package to assist you in completing the assessments. Assessments will be provided to you separately. Once you've completed the assessment, forward it to the Tax Help team via email.

Tax Help will advise if you have passed the assessments. They will also provide feedback and assistance if you're having trouble passing your assessment. 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**

Clients 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 client needs to register with myGov and link to the ATO.

### **ATO app**

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

- log on to use our 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**

Clients can use the tool to:

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

## **Online security and scams**

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

- ask them for their tax file number (TFN) or bank details through email or SMS
- ask them for their personal information through social media
- send them an email from an unsolicited email address
- give their personal information to anyone without their consent, unless the law permits us to do so
- communicate with them on behalf of another government agency.

You can check our current campaigns at **Current ATO SMS and email activities**.

## **Spotting scams**

Scammers use different ways to trick people into disclosing personal details or make payments. Awareness of these methods reduces the chances 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.

Alerts 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 instances where:

- you're unsure of the legitimacy of a communication claiming to be from us
- you've received fraudulent communication (claiming to be us or on behalf of us)
- you think you've been a victim of a tax-related scam.

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QC 104039

## Tax Help volunteer induction

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

**Published** 2 April 2025

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## 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 the 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 clients
- not advising or calculating a client's tax liability or refund
- confirming appointments with your centre at least the day before
- ensuring that appointment records and disclaimers are completed and returned to your Tax Help Centre coordinator on completion of each day's appointments
- maintaining 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 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 clients
- 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 clients with simple tax affairs. You can't help clients 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 reimbursement, payment, gifts or other recompense from clients or on behalf of the centre in return for help. Penalties apply for anyone charging a fee for a service as a Tax Help volunteer.

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

You may refer them to the **National Tax Clinic program**. This is 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**

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



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

Make sure you:

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

## **Your ATO contact**

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).

Tax Help will also conduct quality assurance processes and reviews on tax returns and forms and may give you feedback if required.

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 from your clients can be sent to [CEAtaxhelp@ato.gov.au](mailto:CEAtaxhelp@ato.gov.au).

## **ATO support**

Tax Help volunteers have access to an ATO Tax Help hotline number. If you have tax related questions while you're assisting a client, contact the hotline number. You'll be given this number 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 clients.

Always identify yourself as a Tax Help volunteer and quote your volunteer ID number if requested. Inform the operator that you have a client 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.

Clients should phone us on the ATO Individual Infoline **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.

As a Tax Help volunteer, you can pass on this valuable information to your clients.

## **Clients you can help**

As a volunteer you can only help clients with an income of \$70,000 or less who have simple tax returns and claims.

Your clients 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, Tax Help clients all 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.

## Clients you can't help

As some areas of the tax return can be quite complex, the Tax Help program is limited to clients with simple tax affairs.

You can't help the client if they:

- ran their own business or used an Australian business number (ABN)
- operated under a **labour hire agreement** and quoted their ABN
- received any **royalties**
- received income from either a **public unit trust** or a **public trading trust**
- owned or shared ownership in a **rental property**
- made a **capital gain** or **capital loss** by selling shares or other capital assets
- received any **foreign income**, other than a foreign pension or annuity
- has income from an employee share scheme.

Your Tax Help centre should ensure that appointments are only made for eligible clients. Clients with more complex tax matters should be encouraged to seek advice from the ATO or a tax agent. They can also contact the **National Tax Clinic** program.

## What help can you give

It's the client's responsibility to provide documents and information required to complete their tax return. You can only help the client if you have the relevant information.

As a Tax Help volunteer you can:

- answer basic tax related questions
- decide if the client needs to lodge a tax return or claim
- help the client to complete
  - a tax return
  - a refund of franking credits claim
  - a non-lodgment advice
  - an 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 client to the ATO if you're unable to help them.

You'll need to:

- sort documents and ensure they relate to the client and to the appropriate income year
- decide which information is needed for the tax return
- ask appropriate questions to ensure clients supply enough information so the relevant deductions and offsets can be claimed.

As a volunteer you must be prepared to:

- help clients with myGov, including creating a myGov account if needed
- lodge the tax return online with myTax, except in exceptional and limited circumstances
- get the client to sign a disclaimer form.

Tax Help volunteers should always encourage the client to complete their own tax return while you guide them through the screens. Always give the client the option first but don't force them. Some people aren't comfortable using computers and will prefer that you do the tax return for them.

Return to: **Tax Help program training.**

# Tax Help – Work health and safety

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

**Published** 2 April 2025

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## 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 clients, 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](#)
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## **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**

Your duty includes taking reasonable care that your acts or omissions don't adversely affect the health and safety of others. For example, report a slip or trip hazard in a foyer that, if left unattended, could injure a visitor, client or a colleague.

Remember, visitors and clients must also comply so far as they are reasonably able to, with any reasonable instruction given by the PCBU. This ensures the PCBU is complying with the WHS laws. An example is a visitor or client 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 has occurred to report it. If you are involved in, or witness an incident in the workplace, it needs to be reported to your manager as soon as possible after it occurs. This will help the PCBU to meet their notification duties as required by 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 involving yourself or your client occurs while you are holding Tax Help interviews, it is important that you report it to the centre Tax Help coordinator and Tax Help as soon as practicable. Note the details of incidents for future reference.

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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.

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## myGov

myGov is a secure website run by Services Australia. It lets you access a range of government services all in one place. This includes our ATO Online services.

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

Tax Help volunteers shouldn't create an email address for a client.

To create a myGov account the client 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 clients will have enough information with them to link their myGov account to the ATO. If not, contact the Tax Help hotline to get a myGov linking code. The client must prove their identity before the officer can issue the code.

## Alternate Access Process

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

AAP should only be used when the client is unable to:

- create or access their myGov account, or
- link myGov to ATO online services.

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

## myGov linking codes and THV access codes

Some Tax Help clients will have difficulty linking their myGov to the ATO.

These clients may need either a:

- [myGov linking code](#) – to link myGov to the ATO
- [THV access code](#) – to access their ATO online services account without a myGov account.

You'll need to phone the Tax Help hotline to be issued a code. Following these steps will improve the call centre experience and help you to get linking and access codes.

Important things to remember:

- always identify yourself as a Tax Help volunteer
- be clear about why you are phoning – do you need a **myGov linking** code or a **THV access** code
- don't end the phone call until you have access to the client's online account or the client has linked their myGov to the ATO.

## myGov linking code

The myGov linking code is for clients who have a myGov account but are unable to link the account to the ATO because they are either:

- new to the tax system
- don't have enough information on their ATO record to answer 2 questions specific to them – for example, first time lodgers and people new to Australia.

## THV access code

The THV access code is for clients who:

- don't have a myGov account
- for whom you are unable to create a myGov account
- don't have or remember their myGov login
- are unsuccessful linking myGov to the ATO.





## myTax

myTax is a web-based program that is accessed through myGov.

Tax Help volunteers use **myTax** to lodge client 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 your myGov account to the ATO](#) 
- [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 clients 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 client home screen shows tax returns that are due or overdue. Generally, your clients will lodge the current year tax return. You should point out to them overdue returns and encourage them to lodge 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 client need to lodge a tax return?

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

Some clients may not know if 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 decide if someone needs to lodge a tax return.

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

If a client 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 2000 and later, can be lodged online. If the client doesn't have a myGov account, help them create one and link to ATO online.

To lodge a non-lodgment advice:

- access the client's ATO online account
- from the menu select **Tax**
- from the drop-down menu select **Lodgments**
- select **Non-lodgment advice**
- choose the year or years the client needs to lodge a non-lodgment advice
- if applicable select '*I do not need to lodge future income tax returns*'
- select the Tick box to sign the declaration
- select **Submit**.

If the client is unable to access ATO online with 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 client is a first-time lodger and has:

- a myGov account linked to ATO online – sign in and start the tax return
- a myGov account not linked to ATO online – phone the Tax Help hotline for a linking code
- no myGov account – create a myGov account and phone the Tax Help hotline for a linking code
- been unable to create a myGov account, use the AAP.

When you call, inform the Frontline officer that you're a Tax Help volunteer, and your client is a first-time lodger who needs a myGov linking code.

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

## Amendments

Tax Help volunteers can help clients lodge an online **amendment** to their 2015 or later tax return.

There is a time limit for lodging an amendment. For taxpayers with simple affairs, they have 2 years from the day after they receive the notice of assessment for the relevant income year to lodge an amendment. If the client is 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 client must have supporting evidence, such as an updated payment summary or receipts for expenses.

To lodge an amendment:

- access the client's ATO online account
- select **Manage tax returns** from the Quick link
- select **Amend** next to the income year you want to amend.

## Refund of franking credits

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

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

To lodge a refund of franking credits:

- access the client's ATO online account
- select **Tax** from the menu at the top of the screen
- select **Lodgments**
- 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 is an itemised statement issued when a tax return or franking credits lodgment is processed. The notice of assessment can be accessed from the client's ATO online services account. When it is ready, a message will be sent to the client's myGov inbox.

The details on the notice of assessment can be used to verify the client's identity when lodging the tax return online. It's also useful for client identification when you request a myGov linking code or AAP access code.

When clients make a Tax Help appointment, they are reminded to bring their previous years' notice of assessment.

## Prior year tax returns

Tax returns for 2014 to 2021 can be lodged in ATO online. There are limitations to the 2014 and 2015 tax returns as not all labels appear in these online tax returns. Check the client 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**

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

- access the client's ATO online account
- select **Tax** from the menu at the top of the screen
- select **Lodgments**
- select **Income Tax**.

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

Notices of assessments can be viewed from the client's **myGov Inbox**.

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

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 about the topics you can assist clients with to complete their tax return.

**Last updated** 16 June 2025

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## 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 basic knowledge about the topics you will assist clients with.

Volunteers can only help clients with simple tax affairs. The topics you can help with are presented as you would see them in myTax. Follow the links to our website for additional information to help the client answer the question.

The tax return in myTax uses **pre-fill information** to complete some sections. The information comes from the client's selections on the 'Personalise return' section and 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 clients 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 client's return are listed in the 'Help' section.

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

## Before you begin

Under self-assessment, the client 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 client's **contact details**.

Check the details with the client. 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 client refund will be paid to the financial institution details shown on screen. Confirm with the client 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 client choose items that apply to them.

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

In the client's 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 client, selecting where the client has income, deductions or an offset.

If you or the client 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 clients 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 client if they have other information besides what has been pre-filled. Where there is no pre-fill, confirm with the client, or make selections where the client 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 client 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 client is unsure.

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

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

## Income

Before starting a tax return, you need to determine if the client'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 client's taxable income is below the **tax-free threshold**, they won't pay any tax.

Remember you can't help clients 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 a client's tax return.



Examples of assessable income Tax Help clients may have to 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 client'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 client'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 client 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 client 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 client 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 client 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 client with capital gains only when shown on a statement from a managed fund.

## **Foreign income**

If the client 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 client 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 client 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 client 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

Clients 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. Clients 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 client was liable for or paid the expense
- don't claim an expense that the client 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 client is making a claim.

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

You can help clients 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 client 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 clients 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 client'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 client 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 client 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 clients claim for Income protection, sickness and accident insurance premiums.

## Spouse details

If the client had a spouse during the year, complete the 'Spouse details' section. The information is used to work out the client's entitlement to rebates, offsets, and levies.

A spouse includes another person who:


- is in a relationship with the client that was registered under a prescribed state or territory law, or
- although not legally married, lived with the client 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 client. We will work out the client's entitlement to these offsets and apply them automatically when their tax return is lodged. For Tax Help clients 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 clients to complete the following tax offsets. Some tax offsets will automatically display in myTax based on the information available in the client'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)** – clients 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 clients who are lodging tax returns for the 2018–19 income year and earlier with this offset.

Follow these instructions where the client is claiming:

- Tax offsets
- Adjustments

## Unused portion of seniors and pensioners tax offset

If both the client 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 will work this out automatically and transfer any entitlement.


## Records you need to keep

Clients 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 client 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 client 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 client:


- 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 client's eligibility for a reduction or an exemption separately. The Medicare levy may be reduced for **low income earners**.

Help the client to complete each of the following sections:

- Medicare levy reduction or exemption
- Medicare levy surcharge
- Private health insurance

If the client 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 client'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 Tax Help client needs to lodge. If so, you will need to select 'I do not need to lodge future income tax returns'. Clients will not 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 client's information in the tax return, myTax will provide a **Tax estimate** using this information. Inform the client 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 client 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 client.

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** 2 April 2025

### On this page

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[Making the appointment](#)

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[Appointment record](#)

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[Conflict resolution](#)

[Conducting a Tax Help appointment](#)

## Role of a Tax Help centre coordinator

The centre coordinator's role is to:

- introduce Tax Help volunteers to key people in the centre
- ensure the person booking Tax Help client appointments is aware of their responsibilities
- create a roster based on volunteer availability and notify them of upcoming appointments
- ensure volunteers have a private room or workspace to conduct appointments, containing
  - 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 with internet connection
- ensure the safety of volunteers by making sure they're not left alone at the centre and that they're aware of the centre's security, and health and safety policies
- provide volunteers access to stationery items supplied by Tax Help
- promote Tax Help within the centre and community
- submit administrative documents to facilitate timely reimbursement of out-of-pocket expenses to volunteers
- maintain regular contact with Tax Help
- ensure any Tax Help equipment loaned to the centre is used appropriately, stored securely, and returned to the Tax Help team as soon as possible after the Tax Help season has finished.

## Making the appointment

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

### Tax Help eligibility


Step	Check	Yes	No
1	Is your income \$70,000 or	Go to step 2	Tax Help <b>can't</b> help you.

	less?		See <b>Your tax return</b> or phone our infoline on <b>13 28 61</b> for more information.
<b>2</b>	<p>During the income year, did you:</p> <ul style="list-style-type: none"> <li>• Run or own your own business?</li> <li>• Operate under a labour hire agreement quoting your ABN?</li> <li>• Receive any royalties?</li> <li>• Receive income from either a public unit trust or a public trading trust?</li> <li>• Own or share ownership in a rental property?</li> <li>• Make a capital gain or capital loss by selling shares or other capital assets?</li> </ul>	<p>Tax Help <b>can't</b> help you.</p> <p>Please refer to <b>Your tax return</b> or phone our infoline on <b>13 28 61</b> for more information.</p>	<p>Tax Help <b>can</b> help you complete your current year tax return.</p> <p>Make an appointment.</p>

If a client has a family member or friend who also needs help, a separate appointment should be made.


Similarly, clients who need help with more than one return or form will need additional appointments.

## Appointment confirmation

The Tax Help centre provides the Tax Help client with an [appointment confirmation \(PDF, 131KB\)](#) .

It shows the time and date of their appointment and what they should bring.

## Appointment record

When you arrive at your Tax Help centre you will be handed a [Tax Help appointment record \(PDF, 654KB\)](#)  which shows the names of the clients you will be helping. The client's information has been entered by the person who made the appointment.

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

If you completed a non-lodgment advice or just provided advice to your client, please ensure you 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 client 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:

- track the progress of their return in ATO online services
- phone our Individuals enquiries 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 clients consistently arriving for appointments unprepared. If you're

unable to resolve an issue with the centre manager or representative or are uncomfortable discussing it with them, contact the Tax Help team.

## Conducting a Tax Help appointment

Adequate preparation will help ensure the Tax Help appointment runs smoothly. Before the first client arrives at the Tax Help centre make sure you are prepared.

Find out what you need for:

- [Rostering](#)
- [Preparing for the appointment](#)
- [Greeting the client](#)
- [Encouraging client participation](#)
- [Showing clients 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 can be reduced in consultation with a representative from the centre.

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 Tax Help appointments outside the hours of 8:00 am – 8:00 pm Monday to Friday, you must discuss this with the Tax Help team as we can't assist you outside these hours.

Have a conversation with the centre representative about the best way for them to contact you to let you know about your appointments.

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

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

## **Preparing for the appointment**

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

- display your name badge
- have a list of your appointment times and names of clients
- have access to a phone and a private area
- arrange seating to allow both you and the client to view the computer screen
- have ensured your computer is turned on and working
- have logged onto the internet
- have logged in to AAP
- open the myGov login page
- have pens, paper, disclaimers
- have your volunteer and centre ID numbers handy.

Remember, it's not necessary for you to know the answers to all the questions the client may ask. It's more important to know how and where to find the answers.

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

## **Greeting the client**

Your first interaction with the client is important. Making the client feel welcome and relaxed will help you to feel more confident during the appointment. You should:

- greet the client 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 the client into your 'office' and:

- ensure the client is seated comfortably
- tell the client that myTax will be used to complete their tax return and the tax return will be lodged online to the ATO
- explain to the client that you will be using pre-fill where possible and that this makes completing their tax return easier and quicker
- complete a disclaimer, explain why, and ask the client to sign it
- offer the client the opportunity to complete the tax return themselves – encourage them but don't force them.

## **Encouraging client participation**

Educating clients is a key objective of the Tax Help program.

Encourage the client to create a myGov account and 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 client completes the tax return your client is required to sign a disclaimer form. You should still input your volunteer and centre ID numbers, to show it was a Tax Help assisted lodgment.

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

Show the client how to group together 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 the client prefers you to complete the tax return invite them to watch while you input information. You may need to re-arrange your desk or their chair so they can view the screen comfortably.

Some of the ways to involve the client while you are completing the tax return are to:

- explain the benefits of pre-fill and how it allows them to access financial details held by us to help complete their tax return
- show them all pre-fill information and ask them to confirm it's correct (where possible, check against the documents they have with them)
- suggest they read out the information from their documents for you to key in
- allow them to read the information shown on each screen
- demonstrate how to navigate the system
- show them how to access the help files and explain how it can help answer their questions
- at the verification and lodgment stage explain each step as you go
- encourage them to ask questions
- ask them if they feel confident enough to lodge their own tax return next year.

## **Showing clients what is available online**

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

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

You can't provide advice on managing super – clients should seek advice from a professional advisor.

**ATO online services** you can show Tax Help clients include:

- check the progress of your tax return
- view and update your personal details including change of name and contact details
- find and manage your super
- view, print or amend your tax return (from 2015 onwards)
- view your notice of assessment
- lodge your 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 your tax and activity statement account balance and transactions
- view your study and training support loan account balance and transactions
- receive most of your personal ATO letters directly to your myGov Inbox, rather than by mail.

## **Loss of internet connection**

Tax Help is an online service. A secure and constant connection to the internet is needed. Losing the connection restricts what you can do. Lost connections are generally out of your control. 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 – turn it off completely and restart.

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 Tax Help 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 Tax Help 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.

**Published** 2 April 2025

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## Disclaimers

Clients are required to complete a [Tax Help disclaimer \(PDF, 164KB\)](#)  for each 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 client.

Disclaimers will be supplied to you by Tax Help.

Ask the client 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:

- appointment record sheet for tax returns and forms lodged online
- tax return for printed prior year tax returns or forms.

## Identifying Tax Help prepared returns

All tax returns completed with the help of Tax Help volunteers **must** include identifying information. How you identify the return depends on if it was an online tax return or a paper prior year tax return or form.

### Online tax returns

When you submit a myTax return or Refund of franking credits application online, provide your **Tax Help volunteer ID** and the **Tax Help centre ID**. This step is mandatory and must be completed in the question 'How did you complete this Tax return'.

When you submit a non-lodgment advice online the system doesn't allow you to enter your Tax Help volunteer ID. These activities will instead be captured by 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 can't complete a form online, identify it by writing and highlighting on the front page of the return:

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

Don't write over the year or dates.

It's the client's responsibility to post the completed form to the ATO. Let the client know they should post the tax return to this address:

**AUSTRALIAN TAXATION OFFICE  
COMMUNITY EDUCATION AND ASSISTANCE  
TAX HELP**

**GPO BOX 478  
BRISBANE QLD 4001**

This is not a reply-paid address, the client needs to provide an envelope and pay for postage.

## **Communication with the ATO**

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

We encourage you to use the myTax help files, as well as the volunteers' help guide or our website, for further information whenever possible.

If you have a technical question when completing a client's tax return the Tax Help hotline is available to help you from 8:00 am to 8:00 pm Monday to Friday. This number is for Tax Help volunteer use only and will be given to you after you're accredited. When phoning, clearly identify yourself as a Tax Help volunteer.

Advise clients who require help (including to check on the progress of their tax return) to phone the Individual enquiries line on **13 28 61** during business hours.

If you experience problems with myTax refer to the **Help and support for myTax guide**. If you need further help, contact the Tax Help hotline **1800 644 104**.

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

## **Feedback from clients and volunteers**

We encourage you to provide feedback on the program. This could include comments from clients on ways to improve the service. You could include these with your appointment sheets each month or send them directly to Tax Help.

## **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 you will need to complete a *Tax Help Volunteer – Reimbursement claim form*.

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](#).

## 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.

## Contacting us and next steps

In this section, find out how to contact us and what your next steps are.

### Contact us by email

Tax Help documents and enquiries can be sent to:  
[ceataxhelp@ato.gov.au](mailto:ceataxhelp@ato.gov.au).

### Contact us by phone

Clients can contact us by phone 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.

### Contact us by mail

Tax Help volunteers and centres can send reimbursement claims, appointment sheets and disclaimers to:

**TAX HELP COMMUNITY EDUCATION AND ASSISTANCE  
AUSTRALIAN TAXATION OFFICE  
REPLY PAID 86344  
BRISBANE QLD 4001**

It is preferred these documents are sent by email.

## **Next steps**

You have finished this section of Tax Help training. Please ensure you have completed and forwarded the assessments to Tax Help.

You will be contacted to arrange the next part of Tax Help training covering AAP, myTax and tax time updates. This training is closer to tax time.

These sessions will be online. You'll receive an invitation before tax time. Multiple sessions will be held to allow volunteers choose a convenient time to attend.

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

**QC 104046**

## **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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