



Help and support to lodge your tax return

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

Tax Help program

Our Tax Help program is free and helps eligible people earning \$70,000 or less lodge their tax return online.

Become a Tax Help volunteer or open a centre

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

National Tax Clinic program

The National Tax Clinic program can help eligible individuals and small businesses with their tax affairs.

Lodge your tax return with a registered tax agent

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

QC 102103

Tax Help program

Our Tax Help program is free and helps eligible people earning \$70,000 or less lodge their tax return online.

Last updated 5 February 2025

On this page

[About the Tax Help program](#)

[Eligibility for Tax Help](#)

[Make an appointment](#)

About the Tax Help program

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

- create a myGov account
- lodge an amendment to your tax return

- claim a refund of franking credits
- tell us if you don't need to lodge a tax return.

You can speak to a Tax Help volunteer:

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

Eligibility for Tax Help

You are eligible for Tax Help if your income is around \$70,000 or less, have simple tax affairs for the income year and you **didn't**:

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

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

Make an appointment

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

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

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

- your myGov username or email you use for myGov and password – if you are unable to locate or remember your myGov sign in details, or don't have a myGov account, our volunteers can help
- your mobile phone to receive your myGov SMS security code
- your bank account details (BSB and account number)
- your tax file number (TFN)
- an original or amended notice of assessment from any one of the last 5 years
- income statements or payments summaries from all sources
- all your receipts for gifts, donations and work-related expenses
- details of any child support payments made
- details of your spouse's (married or de-facto) taxable income or a reasonable estimate if you had a spouse at any time during the financial year.

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

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

QC 32082

Become a Tax Help volunteer or open a Tax Help centre

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

Last updated 5 February 2025

On this page

[About the Tax Help program](#)

[Eligibility to be a Tax Help volunteer](#)

[Training for Tax Help volunteers](#)

[Benefits to volunteering](#)


[How to apply to volunteer](#)

[Become a Tax Help centre](#)

About the Tax Help program

Tax Help is a free service to help [eligible people earning \\$70,000 or less and with simple tax affairs](#) manage their tax obligations.

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

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

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

Eligibility to be a Tax Help volunteer


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

You can become a Tax Help volunteer if you:

- are at least 18 years old
- have lived in Australia permanently for the last 2 years

- pass a pre-engagement check (which includes a police records check)
- complete online training.

Training for Tax Help volunteers

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

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

Benefits to volunteering

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

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

How to apply to volunteer

Applications for volunteers in Tax Time 2025 are now open.

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

Become a Tax Help centre

We're also looking for community centres that want to support our face-to-face Tax Help service.

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

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

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

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

QC 45963

Tax Help centre information

Tax Help centre information for Tax Help centres only.

On this page

[What is Tax Help?](#)

[Tax Help centres](#)

[Advertising](#)

[Volunteers](#)

[Clients](#)

[Online services](#)

What is Tax Help?

Tax Help is a community program that helps and educates people with low income with their individual income tax affairs. People seeking help from a Tax Help centre are clients. Clients' tax affairs are kept private and confidential.

Community volunteers are trained to give free help to people to prepare and lodge their returns online during tax time. Tax Help volunteers are not ATO employees. Volunteers and centres can't accept payment or other recompense for providing this service. Penalties apply for anyone other than registered tax agents charging a fee for a service.

The Tax Help program encompasses the principles of the [ATO Charter](#) – the relationship between the ATO and clients which is based on mutual trust and respect. Key elements include:

- clients' expectations of the ATO
- their rights and obligations, and
- what they can do if not satisfied.

Tax Help centres


To participate in Tax Help as a Tax Help centre, your organisation must agree to conditions of participation.


Clients must register with myGov before their Tax Help appointment and bring their myGov username and password to the appointment. You may help clients register with myGov.


Centrelink clients will not be supplied with a paper payment summary, the ATO pre-fill service will complete this information for returns prepared online.



Stationery and publications


You must use the stationery, publications and forms we provide. We deliver these to Tax Help centres in early July.

[Tax Help appointment confirmation \(PDF, 130KB\)](#)  – provide the appointment confirmation sheet to clients when they make an appointment. The confirmation sheet advises the client what they need to bring to their appointment.

[Tax Help appointment record \(PDF, 654KB\)](#)  – this shows the names of the clients that Tax Help volunteers in your centre will be helping. Tax Help volunteers hand these back to the centre manager (or nominee) at the end of the day.

[Tax Help disclaimer \(PDF, 164KB\)](#)  – each Tax Help client must complete the disclaimer, which places the responsibility of the information in the tax return with them.

[Tax help volunteer reimbursement claim form \(PDF, 206KB\)](#)   – accredited Tax Help volunteers will be reimbursed for eligible out-of-pocket expenses they incur while participating in the Tax Help program.

[Tax Help centre reimbursement claim \(PDF, 193KB\)](#)  – Tax Help centres will be reimbursed for eligible out-of-pocket expenses they incur while participating in the Tax Help program.

We provide new forms each year so please destroy any previous years' stock. Return *Appointment records*, *Disclaimers* for online lodgments and *Reimbursement claims* to Tax Help at the end of each month. Paper returns and forms are supported by Tax Help.

Amendments

Tax Help volunteers can help clients submit amendments online where the:

- item being amended is in the Tax Help scope

- client has supporting documents.

myGov

Where a client is unable to create a myGov account – for example, they have no email address or computer access, Tax Help volunteers can still help them lodge online. Tax Help volunteers have an alternative means of accessing ATO online. It is not an alternative to myGov but for those who don't have online access. Clients should be encouraged to have their own myGov account and link to the ATO.

First time lodger

Clients lodging their first tax return may require additional help. They may be able to create a myGov account but are unable to link to ATO online. The Tax Help volunteer can help them link myGov to ATO online. Advise the client to bring their birth certificate, passport or citizenship certificate to their appointment.

Role of the centre coordinator

The centre coordinator's role is to oversee the operation of Tax Help in the centre and to ensure that the following requirements are met:

- Volunteers have a private room or workspace to conduct their appointments. The area should be clean, comfortable, and safe. There should be a
 - desk and at least 2 chairs
 - shelf or drawer for the volunteer to store spare stationery items and personal belongings
 - phone (if there is no phone in the room, make sure there is one in a private area nearby).
- Safety of volunteers is maintained 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.
- ATO equipment is securely stored, used appropriately, and returned in good working condition at the end of tax time.
- Maintain regular contact and raise issues with Tax Help as they occur.

Before tax time

The following requirements should be met:

- In consultation with Tax Help, recruit volunteers.
- Introduce volunteers to key people within the centre.
- Liaise with volunteers to confirm hours of attendance, length of appointments and arrange rosters.
- Ensure those responsible for booking Tax Help client appointments are aware of their responsibilities.

During tax time

The following requirements should be met:

- Promote Tax Help in the centre and community.
- Ensure privacy of Tax Help clients.
- Give volunteers access to stationery items supplied by the ATO.
- Request additional stationery as required.
- Ensure timely submission of administrative documents
 - appointment records and disclaimers
 - reimbursement claims for out-of-pocket expenses.

After tax time

The following requirements should be met:

- Return ATO equipment as per Tax Help instruction.
- Provide feedback to Tax Help.
- Where possible, attend ATO end of season function.

Advertising

We will provide posters and flyers promoting Tax Help. Posters are available in 2 designs. One includes our phone number and the other has provision for you to include the centre contact information. You can choose the design which best suits your needs or use both.

We suggest placing posters and flyers at strategic points in your centre as well as around other local community areas, such as libraries and community centres. If you need more, contact Tax Help.

Recruiting volunteers

Volunteer recruitment occurs each year in March. We will provide information to help you recruit your own Tax Help volunteers. Tax Help centre representatives have the best local knowledge of how to find suitable Tax Help volunteers. If you are unable to recruit a volunteer, Tax Help can provide assistance.

Once you have a prospective volunteer, refer their details to Tax Help who will arrange applicant assessment.

Rostering

Consult with your Tax Help volunteers and negotiate available days, times and appointment length before preparing an appointment roster.

We suggest that at the beginning of Tax Help or when a volunteer is new, that the allocated time for each appointment is longer– for example, 45 minutes. However, as tax time progresses, and after consultation with the volunteer, this time may be reduced.

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

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 the appointments span several hours.

The method of notifying volunteers of appointments should be discussed directly with them. You should establish an appropriate course of action (a back-up plan) in case a Tax Help volunteer is unable to keep their appointments.

We are unable to provide ATO staff to take the place of a volunteer who is unable to keep their appointments, these appointments will need to be rescheduled. In some circumstances, Tax Help may be able to arrange for another volunteer to assist. Please let Tax Help know if a volunteer is unavailable for a significant period of time.

Administration

The centre's nominated contact phone number must be available and attended during your opening hours for bookings.

If the centre's opening hours change during tax time, notify Tax Help so we can avoid unnecessary referrals. For example, the centre may close during school holidays or be fully booked for Tax Help appointments.

The centre must use forms supplied by the ATO. These include specific forms for recording appointments and making reimbursement claims.

Appointment confirmation

You must issue the appointment confirmation sheet to clients when they make an appointment. It advises clients what to bring to the interview.

To provide the form to the client:

1. Complete the [appointment confirmation sheet \(PDF, 130KB\)](#) 
2. Select 'Print form'.

This form confirms the time, date and place of the Tax Help appointment with the client. It includes information about what the client needs to do to prepare for, and bring to, the appointment. For example, creating a myGov account and linking to the ATO.

It is important each client is provided with an appointment confirmation form. It is available in either paper or electronic form and should be given to the client either in person, or by email or post. Remember to allow enough time for the client to receive the confirmation and prepare for the appointment.

Appointment record


Record client bookings made for each volunteer. Give the appointment record to the volunteer when they arrive.

The volunteer records statistical data about the appointments on this form and returns it to the centre when they have finished their appointments for the day.

At the end of each month, forward the appointment records along with disclaimers to Tax Help in the supplied reply-paid envelopes. This enables Tax Help to record client interactions and promptly process volunteer reimbursement claims. For privacy reasons, you must keep completed appointment records in a secure location at all times.

You can't use the client information on appointment records for anything other than Tax Help.

Disclaimer

The [Tax Help disclaimer \(PDF, 164KB\)](#)  is a declaration by the client that a Tax Help volunteer has helped them complete their return and that the volunteer is not responsible for the information provided. This also includes an acknowledgment by the client that any interactions after lodgment of the tax return or form will be directly with the ATO.

The disclaimer is signed by both the client and the volunteer. For online lodgments, the volunteer attaches the disclaimer to appointment record and gives them to you at the end of the day.

At the end of each month the centre is to forward the disclaimers (with the appointment records) to the client liaison officer (CLO) in the supplied reply-paid envelopes.

For privacy reasons, completed disclaimers must be kept in a secure location at all times.

Disclaimers for any printed returns or forms are attached to the return or form to be posted to the ATO by the client.

Envelopes

We provide 2 types of pre-addressed envelopes:


- **Reply paid envelopes** are provided for use by the centre.
This is to send Appointment records, Disclaimers, Reimbursement claims and any other information we request to Tax Help at the end of the month.



- **Non-reply paid envelopes** are provided for use by clients to lodge printed prior year returns, refunds of franking credits and other forms.

Neither the centre nor volunteer can post clients' printed returns or forms to the ATO. The client is responsible for providing the postage and posting the documents. It is important the client uses the non-reply-paid envelope as the address on the envelope ensures that the return or form is delivered to the correct address.

Contact Tax Help if you need more envelopes.

Reimbursement claim

The [Tax Help centre reimbursement form \(PDF, 193KB\)](#)  is for claiming eligible expenses incurred by the centre while participating in Tax Help. To make a claim, forward the completed form to Tax Help at the end of the month.

The [Tax help volunteer reimbursement claim form \(PDF, 206KB\)](#)   is for accredited Tax Help volunteers claiming eligible out-of-pocket expenses they incur while participating in the Tax Help program.

To avoid delays in processing, complete all information requested and return the claim to Tax Help by email.

We will only reimburse claims relating to the current tax time. Final claims must be submitted by 30 November of the year in which they were incurred.

Photocopying and printing

Online lodgments have removed the need for printing or photocopying of client returns or forms.

Tax Help clients can access their return, amendment or notice of assessment through ATO online. Tax Help does not provide copies of forms. To obtain a copy, the client can phone the ATO.

Postage

We will reimburse centre postage costs incurred in administering the Tax Help program. This includes posting Appointment confirmations to clients.

When posting Appointment confirmations to clients, it is important to allow enough time for the confirmation to be received. For regular post this may be from 2 to 6 days depending on the destination.

If necessary, use priority post to send Appointment confirmations.

Phone

We will reimburse phone calls made from the centre's landline to:

- confirm client appointments
- contact volunteers about Tax Help
- phone Tax Help.

If you are on a plan that includes phone calls, work out your claim at 30c per call. If your claim exceeds your plan cap, talk to Tax Help.

Landline phone calls to the 1800 Tax Help Hotline are free. Mobile phone calls to the hotline incur normal mobile phone charges. Phone calls should only be made from a mobile phone if a landline is unavailable.

Translating and interpreting service

We will not reimburse the cost of these services unless prior written approval is obtained from Tax Help.

Providing feedback

We encourage Tax Help centre coordinators, staff and Tax Help volunteers to provide feedback.

Tax Help may also ask you to provide statistical information. We value your input and rely on this information to improve the Tax Help program and plan for the future.

Discussion groups, informal mid-season meetings and the annual Tax Help presentation are opportunities to provide feedback. Tax Help will let you know prior to any of these events.

You may be invited to complete an evaluation questionnaire on topics that affect your centre. Tax Help volunteers are also invited to participate in evaluations on topics such as Tax Help training and accreditation.

Recognition of service

To mark our appreciation of the centre's involvement in this community program, we issue a certificate of participation.

At the end of tax time, if an end of season presentation is held in your area, a representative will be invited to attend.

Volunteers

Tax Help volunteers receive training, are integrity checked (including a police check) and accredited by the ATO before they are assigned to work at a Tax Help centre.

While participating in Tax Help, accredited volunteers are covered by the Commonwealth's insurance policy in the event of any loss or injury.


Role

The responsibilities of a Tax Help volunteer include:

- abiding by the conditions of participation
- keeping within the scope of the program
- providing Tax Help services only at an authorised location and at authorised times
- maintaining confidentiality and professionalism in all dealings with clients
- abiding by the Tax Help centre's code of conduct
- protecting the privacy of clients
- returning all documents that clients bring with them to the appointment
- notifying their client engagement officer (CEO) immediately if they become aware of any legal action taken against them
- not advising or calculating a client's tax liability or refund
- correctly identifying tax returns lodged online as Tax Help returns
- confirming appointments with their centre at least the day before
- ensuring that appointment records are completed and returned to their Tax Help Centre coordinator on completion of each day's appointments
- maintaining regular contact with Tax Help
- ensuring reimbursement claims are submitted to the ATO at the end of each month
- submitting statistical information to the ATO on time
- distributing tax or other community information provided by the ATO.

Disclaimer

A disclaimer must be completed for each tax return, claim or form you complete on behalf of a client. Disclaimers will be supplied to you by Tax Help. A completed disclaimer places all responsibility for the information provided on the tax return, claim or form with the client.

If you complete more than one tax return, claim or form for a client, each must have its own disclaimer. Ask the client to read the [Tax Help disclaimer \(PDF, 164KB\)](#)  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 lodged online
- to the tax return for printed prior year returns and forms.

Identifying Tax Help prepared returns and forms

Tax returns and forms lodged online are identified by the volunteer entering their ID during preparation of the tax return or form.

An orange sticker with volunteer and centre ID is placed on the front of a printed return or form before it's given to the client to lodge.

Clients

Referring clients to Tax Help

The ATO promotes Tax Help on our web site, through media releases, and social media channels.

Clients may be referred by other Tax Help centres (who don't have a suitable appointment time) or by a referral centre – for example, a Centrelink office. Referral centres do not provide Tax Help but assist clients by directing them to a Tax Help centre in their area.

When clients contact the ATO, we refer them to their most convenient or closest Tax Help centre. We provide the centre's contact details so that they can phone the centre and make an appointment.

To help us do this, your centre's name, location, contact details and opening hours are listed on a Tax Help data base and shared with other Tax Help centres.

We also identify centres that cater to specific groups, such as people from culturally and linguistically diverse backgrounds.

Occasionally, you may find that you do not have an appointment time that suits the client or your volunteers may be fully booked for the Tax Help season. In these circumstances, you may need to refer a client to another Tax Help centre in the area.

To ensure the client has the best chance to secure another appointment, give them the contact details of at least 2 other centres nearby. You will find these details on your centre contact list provided by Tax Help.

Assessing client eligibility

In most cases, clients interested in using Tax Help contact the ATO directly and are screened to ensure they are eligible for the service.

If a client contacts a Tax Help centre directly, it is important the person who is taking appointments assesses the client's eligibility for Tax Help.

Tax Help volunteers are only allowed to assist with simple tax returns and must stay within the scope of the Tax Help program.

If a client attends an appointment and their matters are not within the Tax Help scope, the volunteer cannot assist them.

Assessing eligibility can be difficult when relying on the client to provide the correct information based on the questions asked.

Use the steps to determine if a client is eligible to use Tax Help.

Step 1: Is your income around \$60,000 or less?

- Yes – go to step 2
- No – Tax Help can't help you.

Step 2: Did you receive income from these sources during the financial year?

Did you receive income from:

- running or owning your own business
- operating under a labour hire agreement (see note) quoting your ABN
- royalties
- from either a public unit trust or a public trading trust
- owning or share ownership in a rental property
- making a capital gain or capital loss by selling shares or other capital assets.

If you answer:

- Yes – Tax Help can't help you
- No – Tax Help can help you, make an appointment.

If you are unsure of a client's eligibility, contact Tax Help.

Universities across Australia run [National Tax Clinics](#) in every state and territory. Tax Clinics help people who may not be able to afford professional advice and representation with their tax affairs and is available to eligible individuals, small businesses, not-for-profit organisations and charities. Sessions are offered through the phone or web conferencing, as well as face-to-face in some locations. Refer ineligible clients to Tax Clinics if they qualify.


Making the appointment

Once you work out the client is eligible for Tax Help, you can make an appointment.

All Tax Help appointments should be conducted at an approved Tax Help centre unless there are exceptional circumstances. If a request is made to have an appointment at a different location, contact Tax Help.

Appointment checklist

- Know when the volunteers are available, referring to the volunteer roster.
- At the beginning of tax time, appointments will be for 45 minutes unless the volunteer indicates otherwise. As tax time progresses, the appointment time may reduce. Discuss this with the volunteer.
- Do not make appointments more than one month in advance – clients often forget about appointments booked too far in advance.
- If a client has a family member who also needs assistance, a separate appointment should be made for the other person.
- Similarly, extra time needs to be allocated for clients who need assistance with more than one tax return or form.
- Speak to the client about what to bring.
- Reinforce that the client needs to bring their myGov username and password, mobile phone for SMS authentication code and bank account details. They will not be able to lodge without these details.

- Give the client an [Tax Help appointment confirmation \(PDF, 130KB\)](#) . This includes a list of what to bring. This can be provided in person, by email or by post.
- Record the client's details on the [Tax Help appointment record \(PDF, 654KB\)](#) .
- Use a separate appointment record for each volunteer. More than one day's appointments can be recorded on each appointment record.
- Ask the client to contact the centre if they are unable to attend their appointment.
- If a client cancels their appointment, let the volunteer know as soon as possible.

How to prepare and what to bring

This information is included in the appointment confirmation. This must be handed to, emailed or posted to the client. It can also be read to the client if they are making the appointment by phone.

A client needs a myGov account to lodge online. If they do not have a myGov account, they should register at my.gov.au before the Tax Help appointment.

A client must bring the following information (where applicable) to the appointment:

- myGov username or email and password and mobile phone for SMS security code (2 factor security authentication)
- tax file number
- an original or amended notice of assessment from any one of the last 5 years
- BSB and bank account details
- Medicare card or number
- private health insurance statement showing their fund details
- all statements from banks and financial institutions showing interest received during the income year
- all payment summaries from super funds

- details of all income from Centrelink or Department of Veterans' Affairs (including details of any tax-free pensions or benefits)
- all dividend, super and managed fund statements
- all foreign income details and pension statements or details of the amounts you received
- all receipts for gifts, donations, and work-related expenses
- details of any child support payments made by them
- details of any losses on investments in shares and rental properties (net investment losses).

If the client had a spouse – married or de-facto – at any time during the income year, they also need to bring details of their spouse's taxable income. This includes any of their spouses' income documents, to the appointment. We need this information to complete certain labels on the client's tax return. If they do not know their spouse's exact taxable income, they will need to make a reasonable estimate of the amounts received by their spouse.

If the volunteer needs to phone the ATO during the appointment, the client may need to prove their identity. The client should bring with them at least 3 of the following documents:

- Australian drivers license or learner permit
- Australian passport
- Australian birth certificate
- Australian marriage certificate (issued by Births Deaths and Marriages)
- Australian citizenship certificate
- overseas passport with Australian visa
- Immicard
- Change of name certificate
- recent letters from the ATO
- previous tax return not more than 5 years old
- Centrelink CRN (Customer reference number)

- superannuation account statement.

Medicare, drivers licence and learner permit can't be used together for proof of identity.

After the appointment

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

A client may return to the centre with an enquiry about their tax return or notice of assessment. Explain to the client that Tax Help can't provide any further assistance and advise them to:

- go to myGov to track the progress of their return
- contact our Individuals Infoline on **13 28 61**.

A client wanting to add to or correct their lodged return can lodge an amendment.

Tax Help volunteers can help clients submit amendments online where:

- the item being amended is in the Tax Help scope
- the client has supporting documents.

The client will need to make an appointment with the centre.

Online services

Using myTax

MyTax is the ATO's free online tax return. To use myTax, a client needs to create a myGov account and link to the ATO.

ATO app

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

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

- access a number of other tools and calculators including the myDeductions tool.

Use the myDeductions tool

Clients can use the [myDeductions tool](#) to:

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

QC 51449

Tax Help program training

Tax Help training for Tax Help centres and volunteers only.

Last updated 21 June 2024

On this page

[About this training](#)

[Help with your training](#)

[Planning your training](#)

[Tax Help volunteer induction](#)

[Work health and safety](#)

[Lodging online](#)

[Does the client need to lodge a tax return?](#)

[Topics you can help with](#)

[Refund of franking credits](#)

[Non-lodgment advice](#)

[Other help](#)

[Your Tax Help centre](#)

[Conducting a Tax Help appointment](#)

[Administration](#)

[Reimbursement](#)

[Online services](#)

[Contacting us and next steps](#)

About this training

Each year we have about 800 volunteers help 30,000 taxpayers on low incomes lodge their tax return online with myTax in our local Tax Help centres.

The ATO Tax Help 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.

In this training:

- we cover those topics you can help clients with as a Tax Help volunteer
- if a topic is not mentioned, you as a Tax Help volunteer can't help with that topic
- the links will take you to the topic on our website
- we generally link to the myTax help files
- read all of the information and watch any videos
- the myTax help files refer to myTax 23, when available, links will be updated to myTax 24.

Remember: this training covers tax topics you can help with as a Tax Help volunteer. If a topic is not mentioned, you as a Tax Help volunteer can't help with that topic.

Help with your training

Tax Help will help you with any concerns or questions during training. They will also give feedback on your progress as you complete each assessment.

Planning your training

The Tax Help training is comprehensive, the time needed to complete it will vary from person to person.

Pace your training to complete it by the agreed date. Our suggestion would be to spread the training over a 3–4 week period. For example, you could spread your training hours as follows:

- 6 hours per week over a 4 week period
- 8 hours per week over a 3 week period.

This is a guide only, you can adapt the time periods to suit your circumstances. You should however, complete the training modules in order.

Take as much time as you need to ensure you have a good understanding of each topic.

Remember to take regular rest breaks while you are completing your training.

Getting the most from your training

The answers to most questions your clients will ask, can be found on our website.

Assessment

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

After you have completed reading the training pages, you can try the assessment. Assessments will be provided to you in a separate pack. You can complete the assessment on screen and save it to your

computer. Once you have completed the assessment, forward it to Tax Help.

Tax Help will tell you if you have passed the assessments. They will also give you feedback and help if you are having trouble passing your assessment. If you need help when attempting the assessments, please phone Tax Help.

Accreditation

Successful completion of each assessment counts towards your accreditation. Providing you have met all requirements you will be accredited as a Tax Help volunteer. The requirements are:

- agreeing to and signing the Conditions of Participation (returning volunteers only)
- positive police check (new volunteers only)
- successful completion of the assessments
- attendance at myTax training sessions.

Tax Help volunteer induction

Complete the following sections for your induction to the Tax Help program:

- [Your responsibilities](#)
- [Code of conduct](#)
- [Help limitations](#)
- [Protecting personal information](#)
- [Your ATO contact person](#)
- [ATO support](#)
- [Taxpayers' rights and obligations](#)
- [Clients you can help](#)
- [Clients you can't help](#)
- [What help can you give](#)

Your responsibilities

Tax Help volunteers must follow a code of conduct to provide the service. This section outlines your responsibilities as a volunteer including reporting requirements, protecting client privacy and the ways you can help clients.

Your responsibilities as a Tax Help volunteer include:

- abiding by the conditions of participation
- keeping in 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
- correctly identifying tax returns lodged online as Tax Help returns
- confirming appointments with your centre at least the day before
- ensuring that appointment records are completed and returned to your Tax Help Centre coordinator on completion of each day's appointments
- ensuring a Tax Help client appointment report is submitted for each Tax Help client
- 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
- distributing tax or other community information provided by us.

Code of conduct

As a Tax Help volunteer, you should display high levels of honesty, maturity, discretion, professionalism and a willingness to work in the guidelines of the Tax Help program. You should be able to commit appropriate time for conducting interviews and completing administrative tasks. You are expected to abide by your centre's code of conduct and work with them to deliver a high standard of client service.

You must advise us of as soon as possible of anything that may reasonably affect our decision to allow you to participate in the Tax Help program (such as a charge or conviction of a criminal offence). Disclosure doesn't automatically mean you will not be able to participate.

You must advise your Tax Help centre and Tax Help if your personal circumstances change – for example, altering the time you participate in the program or changing your contact details.

Tax Help volunteers are required to operate under prescribed conditions of participation. By signing the Conditions of participation form, you agree to abide by these conditions.

You must agree to abide by the conditions of participation outlined in this document before being accredited and conducting interviews.

A copy of this document has been provided to you. Sign, date, and return it to Tax Help. If you have not received a copy of the document contact Tax Help.

Help limitations

As a Tax Help volunteer you are trained to help clients with straightforward tax affairs. You're not able to help clients who:

- don't meet the eligibility requirements
- have any questions about the progress of their tax return after it has been lodged
- have any questions about their notice of assessment.

The Tax Help program is a free service. 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 other than registered tax agents charging a fee for a service.

If you are unable to help a client, you may suggest they see a tax agent. However, you can't refer a client to any 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.

This program is available to eligible individuals, small businesses, not-for-profit organisations and charities. Some clinics also offer remote or

online help. check the [National Tax Clinic](#) for eligibility and contact details in your State or Territory.

It is the client's responsibility to lodge their own tax return. If not lodging a tax return online, give the client a Tax Help envelope. Remind them to add a postage stamp before posting.

Protecting personal information

Client information must remain confidential. Interviews must be done in a private area.

Make sure 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.

You must:

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

Your ATO contact

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

You should contact the Tax Help team for help with:

- your training and assessments
- administration tasks or reimbursement claims
- ATO equipment problems
- any other issue (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. You can email feedback at any time during the season.

ATO support

Tax Help volunteers have access to an ATO Tax Help hotline number. When tax related questions arise while you're assisting a client, you should phone us using the hotline number. You will be given this number when you have completed your training.

Phone 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 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 at a later time to answer your query.

Do not 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 be connected 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 around \$60,000 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 tax information they need to enter into the tax return and with online lodgment.

You're able to be flexible when it comes to the income threshold. For example, if a client has a little over \$60,000 you can still help them.

You can't, however, be flexible about the type of income the clients have. You must stay in the scope of the program.

Clients you can't help

Some areas of the tax return can be quite complex so the Tax Help program is limited only to those clients with simple tax affairs.

You can't help the client if they:

- ran their own business or uses an Australian business number (ABN)
- operated under a **labour hire agreement** quoting 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 clients who are within the scope of the program. If clients have more complex tax matters they should be encouraged to seek advice from us or a tax agent. They can also use the [National Tax Clinic program](#).

What help can you give

It is the client's responsibility to provide documents and information required to complete the 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)
- refer the client to us if unable to help them.

You will need to:

- sort documents and ensure they relate to the client and to the appropriate tax 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.

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 are not comfortable using computers and will prefer that you do the return for them.

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.

Find out more about:

- [Workers](#)
- [Volunteers](#)
- [What you should be doing as a worker](#)
- [How to meet your duties](#)

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](#)
- [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

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.

Contact Tax Help if you have any questions about this module.

Lodging online


Lodging online is the quick, easy, safe and secure way to prepare and lodge a tax return.

Complete this section to help clients lodge their tax return online with myTax, learn about:

- [myGov](#)
- [Alternate Access Process](#)
- [myTax](#)
- [First time lodgers](#)
- [Amendments](#)

myGov

MyGov is a secure website that makes many government services available in one place using one username and password. This includes our 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 should not create an email address for a client.

To create the myGov account the client will need access to their mobile device and to their email account to receive their myGov authentication email.

Most clients will have enough information with them to link their myGov account to their ATO online services account. If not, you can phone the Tax Help hotline and ask for a myGov linking code. The client must prove their identity to us.

Alternate Access Process

If unable to create a myGov account, Tax Help volunteers may use the Alternate Access Process (AAP). The AAP is an alternate pathway to ATO online services.

The AAP should only be used when the client is genuinely unable:

- to create or access their myGov account or
- where they are unable to link myGov to the ATO.

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

AAP myGov linking and THV access codes

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

These clients will either need a:

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

You will need to phone the Tax Help hotline to be issued a code.

Following these steps will make issuing a code easier.

When phoning the Tax Help hotline, at times you may find it better if you prompt the Service Delivery Officer (SDO) with the points below. These points 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 online account or the client has linked their myGov to the ATO.

Decide which code is needed

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.

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.

myTax

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

Tax Help volunteers use [myTax](#) to lodge client returns online. Lodging online with myTax is the quick, easy, 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](#) .

You will be guided through the myTax return based on your selections and responses. It will prompt you to answer questions and take you back to sections that are not complete.

MyTax uses [pre-fill information](#) to complete some sections in the tax return with information we receive from a third party. If pre-fill information is incorrectly edited or deleted, the 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.

The simulator will allow you to practice and gain confidence using myTax before you see clients. Once you have completed the reading, practice using myTax.

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

You will be taken thru 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. Using your web browser back and forward buttons will take you out of the simulator.

The screen you see is the client home screen. This screen shows income tax returns that are due or overdue. Generally, your clients will lodge the current year return. You should point out to them overdue returns and encourage them to lodge these returns.

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

First time lodgers

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

You can 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 the ATO online – sign in and start the return
- a myGov account not linked to ATO online – phone the Tax Help hotline for a linking code
- does not have a myGov account – create a myGov account and phone the Tax Help hotline for a linking code
- if unable to create a myGov account, use the AAP.

When phoning, inform the Service Delivery Officer that you are a Tax Help volunteer, and your client is a first time lodger who needs a myGov linking code.

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

Amendments

Tax Help volunteers can help clients lodge an online amendment to their 2015 or later tax return. 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, that is an updated payment summary or receipts for expenses.

To lodge an amendment, login into myGov and access the client's ATO online account and follow the path:

Tax > Income Tax > View or amend returns

Does the client need to lodge a tax return?

Before starting, check the client does need 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 will need to lodge a tax return.

Clients who don't need to lodge a tax return may need to tell us that they don't need to lodge by completing a non-lodgment advice (NLA). If the client has previously lodged a return, an NLA will stop us sending reminders.

Non-lodgment advices from 2000 onwards can be lodged through ATO online services. Clients will need their myGov login and be linked to the ATO. To lodge the NLA online, open the client's online account and follow the pathway:

Tax > Lodgments > Non-lodgment advice

If the client does not have a myGov account, or the account can't be linked to ATO online, use the AAP.

A Non-lodgment advice can be lodged for the current year and future years (if the client will not need to lodge in the future).

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 do not wear a specific work uniform.

James also has income from an age pension. He does not 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 does not 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 do not 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 does not 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 will need to complete a non-lodgment advice.

Topics you can help with

As a Tax Help volunteer you don't need to know everything about tax or be able to interpret tax law. You do need basic knowledge about the topics you will help clients with.

As a volunteer you 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 is prepared from information provided to the ATO by employers, banks, superannuation funds, health funds, share registries and the client's selections on the 'Personalise return' section. You can return to this section at any time and add or remove selections. Volunteers may only help with the questions on the topics covered in the Tax Help training.

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.

As a Tax Help volunteers you can help with the following myTax questions. 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.

You can help the client with these sections:

- [Before you begin](#)
- [Contact details](#)
- [Financial institution details](#)
- [Personalise your return](#)
- [Income](#)
- [Amounts not included as income](#)
- [Deductions](#)
- [Spouse details](#)

- [Tax offsets](#)
- [Records you need to keep](#)
- [Income tests](#)
- [Medicare and private health insurance](#)
- [How did you complete this tax return?](#)
- [Do you need to lodge a tax return in the future?](#)
- [Tax estimate](#)
- [Declaration](#)

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 'Next' to move to the next screen, '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 to choose items that apply to them.

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

On this screen the client 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.

Remember to only make selections from topics covered in the training. If you or the client needs further information, click 'Help' on the right of screen, to access further information in 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 do not apply to you.

Pre-fill saves time by adding information to the tax return from health funds, banks, employers, government agencies and more. 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 return, we need to consider whether it 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 are not considered income. They are usually once only payments received because of good fortune.

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, where you exceed your tax-free threshold.

Examples of assessable income Tax Help clients may have to include:

- salary and wages
- interest from bank accounts
- superannuation
- pensions
- dividends
- income from investments.

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

Remember you only need to read the topics you may help the client with under Tax Help.

Income statements

Employers report your 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 ATO online services account through myGov. 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 is 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 (or a death benefit dependent and the deceased died aged 60 or over) and received a [capped defined benefit income stream or streams](#), they may have additional tax liabilities.

Use the [defined benefit income cap tool](#) to work out the amount to include in the 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 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 \(excluding employee share schemes\)](#)

- [Managed fund distributions](#)

This section includes capital gains. You can help the client with capital gains only when shown on a statement from a managed fund.

Remember you can't help clients with rental income or capital gains or losses.

Foreign pensions and annuities

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.

Remember you can't help clients with employee share schemes.

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, so they aren't included as part of their assessable income, but they may be used in other calculations on 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 do not 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 taken into account 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 do not 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 you won in ordinary lotteries, such as lotto draws and raffles
- prizes you won in game shows, unless you regularly receive appearance fees or game-show winnings
- child support and spouse maintenance payments you receive.

Deductions

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:

- to claim the deduction in the same income year that you made the purchase
- don't claim an expense that you have been, or will be reimbursed for
- claim for expenses incurred in earning your assessable (taxable) income – but not private, domestic or capital expenses
- keep written records.

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. This includes:

- [Work-related car expenses](#) – volunteers can only use the cents per kilometre method when helping clients to claim work-related car expenses. Remember, as a Tax Help volunteer you can only use the cents per kilometre method when helping clients claim work-related car expenses.
- [Work-related travel expenses](#) – to can claim actual expenses (such as fuel, repair and maintenance) relating to vehicles owned by someone else or motorcycles and vehicles with a carrying capacity of one tonne or more, or 9 or more passengers.
- [Work-related clothing, laundry and dry-cleaning expenses.](#)
- [Work-related self-education expenses.](#)
- [Other work-related expenses.](#)
- Employees working from home may be able to claim a deduction for the expenses you incur relating to your work, as a volunteers can only help them use the [Fixed rate method](#).
- [Working from home during COVID-19](#) – people working from home during COVID-19 can claim a deduction for expenses. Most will use the shortcut method. The shortcut method applies to the period 1 June 2020 to 30 June 2022. This deduction is not available for the 2022–23 tax return.

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

Deductions that are not work-related that you can help a client with include:

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

If you are 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 client entitlement to rebates, offsets and levies.

A spouse includes another person (of any gender) 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.

It is important to check information in this section. Spouse details will pre-fill from the last lodged tax return. Check details and update if needed.

Tax offsets

Tax offsets reduce the amount of tax payable on income. However, deductions reduce assessable 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 the tax offset for them when their tax return is lodged. For Tax Help clients these include:

- [Low and middle income tax offset](#) – Low and middle 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 they pay to zero and it does not reduce their Medicare levy.
- [Beneficiary tax offset](#) – Persons who receive government payments, may be entitled to the beneficiary tax offset. To claim the offset enter the government payment you receive at the correct item on the tax return.

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

[You need to keep records](#) for 5 years (in most cases) from the date you lodge your tax return. Records may include income statements, payment summaries and receipts. You will receive documents that are important for doing your tax during the income year.

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.


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 you:

- can claim certain tax offsets and the amount you are entitled to receive
- can receive some government benefits or concessions
- are entitled to a rebate for your 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 your 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 is important, Tax Help volunteer assisted returns, amendments and refund of franking credits 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 Tax Help.

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 of 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 return is processed. This happens when:

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

When you click 'Calculate' any uncompleted sections will be highlighted. You will need to return to 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 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.

Refund of franking credits

Tax Help volunteers can help clients to complete an online refund of franking credits (RFC) claim.

The RFC form can be lodged online. Online lodgment has many benefits over paper. Benefits include pre-fill and faster refunds.

Online lodgment of RFCs is similar to myTax. Clients will need their myGov username and password.

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

Access the client's ATO online account through their myGov account (you may need to link myGov to the client's ATO online account). If the client doesn't have a myGov account, help them create one and link to ATO online.

If the client cannot access ATO online with myGov, use the [AAP](#).

To lodge online, open the client's ATO online account and on the client homepage follow the pathway:

Tax > Lodgments > Refund of franking credits

When lodging Refund of franking credits online, ensure the Tax Help volunteer and centre ID fields are completed.

To lodge an online RFC claim, the client must meet all of the following criteria in one of the following category options must apply:

- You were an Australian resident for tax purposes. Need help? Use our online tool [Are you a resident?](#)
- You do not have to lodge a tax return. Need help? Use our online tool [Do I need to lodge a tax return?](#)
- Your total dividend income was \$18,200 or less.
- You received dividends from shares (or non-share equity interests) in an Australian or New Zealand company or
- You were entitled to distributions from investments in a managed fund.

- Your dividend or distribution statement showed franking credits. Statements from New Zealand companies must show Australian franking credits. New Zealand imputation credits do not qualify or
- You had amounts withheld from your dividends because you did not provide your tax file number (TFN).

Non-lodgment advice

If a client doesn't need to lodge a tax return, they should lodge a non-lodgment advice.

If the client is unsure if the need to lodge, help them determine if they need to lodge a tax return using our online tool [Do I need to lodge a tax return?](#)

A non-lodgment advice for 2000 and later, can be lodged online.

Access the client ATO online services account through their myGov account (you may need [to link myGov to the client's ATO online account](#)). If the client doesn't have a myGov account, help them create one and link to ATO online.

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

Lodge a non-lodgment advice

To lodge a non-lodgment advice online:

- open the client's ATO online account
- follow the pathway
 - **Tax**
 - **Lodgments**
 - **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**.

Other help

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

- [ATO website information](#)
- [Notice of assessment](#)
- [Prior year tax returns](#)
- [Viewing and printing your tax return or Notice of assessment](#)
- [National Tax Clinic program](#)

ATO website information

As a Tax Help volunteer, you do not need to know everything. You just need to know where to find it. You can access a lot of information from our website. You can also show your clients how to access this information themselves.

Browse through the available information. You will be able to answer many of the questions your clients ask by using information on our website.

Notice of assessment

A [notice of assessment](#) is an itemised statement issued when a tax return or franking credit lodgment is processed. Your notice of assessment can be accessed from the ATO online services account. When it is ready for viewing, you will receive notification in your 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 is also useful for client identification when requesting 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 with them.

Prior year tax returns

Returns for 2014 to 2021 can be lodged on ATO online. There are limitations to the online 2014 and 2015 returns as not all return labels

appear in these online 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 returns for 2013 or earlier online. Access returns for these years at [Prior years individuals tax return forms and schedules](#). Select the year of the return and follow the instructions to download the return.

You can download the Individual tax return, the supplementary tax return and instructions. When you have completed the 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 return and notice of assessment any time on ATO online. To view a return online, open the ATO online account and follow the pathway:

Tax > Lodgments > Income Tax.

Clients can also view their Non-lodgment advice or Refund of franking credits.

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

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

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.

This program is available to eligible individuals, small businesses, not-for-profit organisations and charities.

The ATO supports Tax Clinics but they operate independently from Tax Help. Universities across Australia run the program with Tax Clinics in every state and territory.

Your Tax Help centre

The following information will help you learn about your Tax Help centre:

- [Role of a Tax Help centre coordinator](#)
- [Making the appointment](#)
- [Appointment confirmation](#)
- [Appointment record](#)
- [After the appointment](#)
- [Conflict resolution](#)

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 that the person responsible for booking Tax Help client appointments is aware of their responsibilities
- work out volunteer availability, create a roster and tell volunteers of appointments
- ensure that volunteers have a private room or workspace to conduct their appointment
- ensure the allocated room or workspace also contains
 - a desk and at least 2 chairs
 - a shelf or drawer for the volunteer to store their spare stationery items and personal belongings while conducting appointments

- a phone (if there is no phone in the room, make sure one is located in a private area close to the room)
- a computer with an internet connection for online lodgment
- maintain the safety of volunteers by ensuring they are not left alone at your centre and that they are aware of the centre's security, and health and safety policies
- give volunteers access to stationery items (supplied by us)
- promote Tax Help within the centre and community
- submit the administrative documents to facilitate timely reimbursement of out-of-pocket expenses to volunteers
- maintain regular contact with Tax Help
- ensure any equipment we have loaned to the centre is used appropriately and is stored securely.

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 around \$60,000 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 financial year, did you: <ul style="list-style-type: none"> • Run or own your own business? 	Tax Help can't help you. Please refer to Your tax return or	Tax Help can help you complete your current year tax return.

	<ul style="list-style-type: none"> • Operate under a labour hire agreement (see note 1) quoting your ABN? • Receive any royalties (see note 1)? • Receive income from either a public unit trust or a public trading trust (see note 1)? • Own or share ownership in a rental property? • Make a capital gain or capital loss (see note 1) by selling shares or other capital assets? 	<p>phone our infoline on 13 28 61 for more information.</p>	<p>Make an appointment.</p>
--	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------	-----------------------------

If a client has a family member who also needs help, a separate appointment should be made for that person.


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

Appointment confirmation

The Tax Help centre provides the Tax Help client with an [appointment confirmation](#) .

It shows the time and date of the client's 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 \(PDF, 77KB\)](#)  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 please hand the appointment record to your centre manager (or nominee). They will forward this information to us at the end of each month.

After the appointment

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

A client may return to the centre with an enquiry about their tax return or notice of assessment. Usually, the client will be attended to by the centre representative. If not, 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 on ATO online services
- phone our Individuals Infoline 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 are unable to resolve an issue with the centre manager or representative 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. 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. However, 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 Tax Help as our help is not available to 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 are unable to contact the centre, contact Tax Help.

If you are 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 onto AAP
- open the myGov login page
- have pens, paper, disclaimers
- have your volunteer and centre ID numbers handy.

Remember, it is not necessary for you to know the answers to all the questions the client may ask. It is 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 the client's 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 do not force them.

Encouraging client participation

Educating clients is an important aim of the Tax Help program. Encourage the client to create their myGov account and complete their own tax return whenever possible.

You will still need open ATO online file and enter your Tax Help ID details but the client should be offered the opportunity to input their 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 you should always try to encourage the client to become involved in some way.

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-filling and how it allows them to access financial details held by us to help completing their tax return
- show them all pre-filled information and ask them to confirm it is correct (where possible, checking 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 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 limited time at the appointment, you may not be able to show the client all of the services. At a minimum, you should show the client how to check the progress of their tax return, update 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 your claim for a refund of franking credits
- 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 through the post.

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 having the same problem
- check cables are attached and power available
- try to re-establish the connection
- try rebooting the modem – turn off 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 appointments.


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

Administration

As a Tax Help volunteer there are a few administrative functions we need you to complete for our reporting on the Tax Help program. This includes:

- [Disclaimer](#)
- [Identifying Tax Help prepared returns](#)
- [Communication with the ATO](#)
- [Feedback from clients and volunteers](#)

Disclaimer

Clients are required to complete a [Tax Help disclaimer \(PDF, 164KB\)](#)  for each tax return, claim or form you help them to complete. The completed disclaimer places all responsibility for the information provided on 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 returns or forms.

Identifying Tax Help prepared returns

All tax returns completed with the help of Tax Help volunteers need to be identified to us. How you identify the return depends on if it was an:

- [Online returns](#)
- [Printed prior year returns and other forms](#)

Online returns

Identify a myTax return or Refund of franking credits return submitted online in the question 'How did you complete this Tax return'. Enter your Tax Help volunteer ID and the Tax Help centre ID.

For a non-lodgment advice submitted online the system doesn't allow you to enter your Tax Help volunteer ID. These activities will instead be captured by the [appointment report](#).

Printed prior year returns and other forms

You can't lodge prior year returns before 2014 online. You can download [Prior years individuals tax return forms and schedules](#). Identify these and other forms which can't be completed online 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 is the client's responsibility to post the completed return to the ATO.
Let the client know they should post the 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. It is the client's responsibility to provide an envelope and postage.

Communication with the ATO

Our preferred method for getting information to you is email. Please inform us if your email address or any of your contact details change.

You can contact Tax Help by email: ceataxhelp@ato.gov.au

We encourage you to use the myTax help file and our website wherever possible to seek further information.

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 are accredited. When phoning, clearly identify yourself as a Tax Help volunteer.

Advise clients who require help (including progress of their tax return) to phone the Individual Infoline 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 helpline 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 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 \(NAT 72658, PDF 206KB\)](#).

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](#).

Online services

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

In this section find out about:

- [myTax](#)
- [ATO app](#)
- [myDeductions tool](#)
- [Online security and scams](#)

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 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 a number of 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 photographs of receipts
- record car trips
- upload deductions to their myTax return.

Online security and scams

Client may ask you if a phone call, email or letter they have received from us is genuine. To help clients stay safe online, let them know we will not:

- ask you for your tax file number (TFN) or bank details through email or SMS
- contact you through social media like Facebook or Twitter to ask for your personal information
- send you an email from an unsolicited email address
- give your personal information to anyone without your consent, unless the law permits us to do so
- communicate with you 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 have been a victim of a tax-related scam.

Contacting us and next steps

In this section, find out how to:

- [Contact us by phone](#)
- [Contact us by mail](#)
- [Contact us by email](#)
- [Next steps](#)

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.

Contact us by email

Tax Help documents and enquiries can be sent to:

ceataxhelp@ato.gov.au.

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 myGov, myTax and tax time updates. This training is closer to tax time.

In the next section of Tax Help training, you will see demonstrations of:

- myTax
- myGov
- Alternate Access Process.

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

QC 26594

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 21 June 2024

On this page

[Tax Help clients](#)

[Using AAP to assist clients](#)

[Helping clients link myGov to the ATO](#)

Tax Help clients

Most Tax Help clients will have a myGov account linked to the ATO. However, if the client doesn't have or can't access their myGov account, Tax Help volunteers can assist them to access their online account through the Alternative Access Process (AAP).

Tax Help volunteers can also help clients link their myGov account to the ATO so they can view their own tax information and lodge online.

Using AAP to assist clients

AAP allows Tax Help volunteers to assist clients 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 dedicated 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 client into ATO online services](#)


Step 1: Logging on to AAP as a volunteer

To log on to AAP as a volunteer:

- enter the AAP web address in your web browser
- choose to login as a 'Tax Help volunteer' and select 'Sign in'
- at the myGov 'Welcome' page, sign in with your myGov username and password or your myID Digital Identity
- you may need to enter an SMS security code that will be sent to your mobile device (so make sure you take it with you 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 into 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 client into 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:

- Select **Individual (THV assisted)** from the 'Login as' drop-down menu.
- From the 'Getting started' screen, select from the following 2 options:
 - [I have my tax details](#) – select this when the Tax Help client can provide sufficient information to confirm their identity online
 - [I have an access code](#) – first-time lodgers will generally use this option.

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

 The 'Getting started' screen, with two 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 client's:


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

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

- bank account statement from an interest-bearing account you've declared to the ATO or an account that we paid your tax refund into
- a dividend statement
- a notice of assessment
- superannuation account statement
- Centrelink payment summary
- PAYG payment summary.

Questions will appear only for categories where the ATO holds information about the client. For example, if the client does not own shares, you will not see a question about the dividend statement.

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

An example of the 'Confirm it is your record' screen where the client needs to enter specific tax details to confirm their identity.

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

I have an access code

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

The **THV access code** is for clients who:

- do not have a myGov account
- are unable to create a myGov account
- do not have or remember their myGov sign in details
- are unsuccessful linking their myGov account to the ATO.

Getting a THV access code

To request a THV access code:

- make sure you have the client's identity documents ready

- phone the Tax Help hotline on **1800 644 104**
- identify yourself as a Tax Help volunteer
- state that you have a Tax Help client with you
- ask for a THV access code.

Note that the THV access code is **not** a linking code (linking codes are explained in [Helping clients link myGov to the ATO](#)).

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

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, make sure they are looking for **Access** codes.

When the officer knows about Tax Help

If the officer knows about Tax Help but does not know about THV access codes, ask them to:

- search their scripting with the term 'Tax Help'
- follow the links for
 - 'THV requesting THV access code' and then
 - 'myGov Support Tool and THV access or myGov one time linking code'
- follow the directions on the page to issue a THV access code.

If the officer doesn't know about Tax Help

If the officer doesn't know about Tax Help, ask them to:

- search their scripting with the term 'Tax Help'
- read the information and follow the links for
 - 'THV requesting THV access code', and then
 - 'myGov Support Tool and THV access or myGov one time linking code'
- follow the directions on the page to issue a THV access code.

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


Using the THV access code

Once you have obtained a THV access code:

- enter the client's TFN and access code
- agree to the terms and conditions
- select 'Submit'.

The client'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 this screen, the client enters their tax file number and access code.

Helping clients link myGov to the ATO

If the client already has a myGov account but is having trouble linking it to the ATO, they will need a linking code.

The **linking code** is for:

- clients with a myGov account but unable to link to the ATO
- first time lodgers
- people new to Australia.

Getting a linking code

To get a linking code:

- phone the Tax Help hotline on **1800 644 104**
- identify yourself as a Tax Help volunteer
- state that you have a Tax Help client with you
- ask for a linking code.

Once the client's identity has been confirmed, a linking code will be issued (the code will expire after 24 hours).

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

When you phone us, make sure you are requesting a **linking code** for the client to link their myGov account to the ATO. You may need to direct the officer to the relevant scripting.

When the officer knows about Tax Help

If the officer knows about Tax Help but does not know about linking codes, ask them to:

- search their scripting with the term 'Tax Help'
- follow the links for
 - 'THV requesting THV linking code' and then
 - 'myGov Support Tool and THV access/myGov one time linking code'
- follow the directions on the page to issue a linking code.

If the officer doesn't know about Tax Help

If the officer doesn't know about Tax Help, ask them to:

- search their scripting with the term 'Tax Help'
- read the information and follow the links for
 - 'THV requesting THV linking code', and then
 - 'myGov Support Tool and THV access/myGov one time linking code'
- follow the directions on the page to issue a linking code.

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

Phoning us on other matters

Your identity as a Tax Help volunteer is not always essential when you phone us about other matters.

However, if the officer questions having a three-way conversation with you and the client, refer them to the Tax Help information in their scripting.

If this occurs, ask the officer to:

- search their scripting using 'Tax Help' and
- read the Tax Help information
- note the section '6 things you need to know dealing with enquiries from THVs'.

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

QC 55356

Tax Help reimbursement guidelines

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

Published 21 June 2024

On this page

[Reimbursement](#)

[Eligible expenses](#)

[Travel](#)


[Phone calls](#)

[Other items](#)

[How to make a claim](#)

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 will need to complete a [Tax Help volunteer reimbursement claim form \(NAT 72658, PDF 206KB\)](#) .

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](#).

Use the reimbursement form to claim:

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

Eligible expenses

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

Travel

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

- return travel from your home (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.

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

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

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

- expenses incurred in buddying a volunteer.

Phone calls

You will be reimbursed for phone expenses for:

- landline phone calls made from your home to a Tax Help client or Tax Help centre for Tax Help purposes
- mobile phone calls made to a Tax Help client or Tax Help centre for Tax Help purposes, but only if you don't have an unlimited call plan.

Note: Landline phone calls to the Tax Help hotline are free. There is no reimbursement for these phone calls.

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 mobile phone bill, highlighting the calls relating to Tax Help.

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 income 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.

Special instructions for virtual volunteers

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 67c 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.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).