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QC 70993

myTax Before you begin

How to begin preparing and lodging your tax return using myTax.

Last updated 15 April 2025


Self-assessment

You're responsible for your tax return

Under the self-assessment system, you take responsibility for declaring all your income and for being able to support all your claims for deductions and tax offsets when you sign your tax return. This includes when you sign it using an electronic signature.

If we pre-fill your tax return with information provided to us by your employer or other organisations, you also take responsibility for the correctness of that information when you sign your tax return.

We'll issue a notice of assessment to you, usually without adjustment. However, your return may still be subject to review.

If you become aware that your tax return is incorrect, you need to request an amendment by logging in to our [online services](#) .

Will you be penalised if something is missing?

We routinely compare information between what you include in your tax return and the information provided to us by employers and other organisations. If we detect discrepancies or other errors after we have issued your notice of assessment, we'll contact you and may issue an amended assessment. You'll be obliged to repay any tax owing, and any interest and penalties we may impose.

If you make an honest mistake when following our information in myTax and you owe us money as a result, we won't charge you a penalty. However, you must pay the money owed, and we may also charge you interest. If correcting the mistake means we owe you money, we'll pay it and any interest you're entitled to.

If you voluntarily disclose mistakes in your return, we'll take that into consideration in deciding what interest and penalties to impose.

We will pre-fill your myTax return

What you need to do

We'll pre-fill your return with all the available information reported to us by organisations, such as:

- banks
- employers
- government agencies, and
- private health insurers.

This information is reported to us from 1 July, with most of it available by late July.

All you have to do is:

- review the pre-filled information by checking it against your records
- enter any other missing details to complete your tax return.

You must make sure all the information on your tax return is correct before you lodge it, including all the pre-filled information.

If you delete your pre-fill data, you can select to 'Restart' your tax return to see all of your pre-fill data. If you do this, you'll lose any information that you've manually entered into your tax return.

Why you may want to wait until late July to lodge using myTax

Historically, most information is reported to us and available for pre-filling by late July. All of your information may be available before this, but sometimes it takes a little longer.

For example, you may find that:

- some of your income statements and payment summaries have been pre-filled, but not all of them
- your income statement is 'Not tax ready'
- interest from one financial institution has been pre-filled but interest from another one hasn't been.

You can complete myTax from 1 July if you prefer not to wait for all your information to be pre-filled. If you do, you'll need all your records and statements to enter information yourself to complete and lodge your return.

What information can we pre-fill?

We'll pre-fill for you all the information provided to us at the time you do your myTax return, including:

- Australian Government allowances, pensions and payments
- salary, wages, foreign employment income and other amounts that are shown on income statements or payment summaries
- Australian superannuation income streams, annuity payments and lump sums
- interest from financial institutions including ATO imposed interest
- public company dividends including exploration credits
- managed fund distributions
- employee share scheme interests
- business and personal services income amounts that are shown on an income statement or payment summary including
 - voluntary agreements
 - labour hire
 - other specified payments
- information reported on a Taxable payments annual report (TPAR), such as
 - payments and grants reported by government entities
 - payments reported by businesses providing
 - building and construction services
 - cleaning services
 - courier services
 - road freight services
 - information technology (IT) services
 - security, investigation or surveillance services
 - mixed services (a business that provides one or more of the services listed above)
- a reminder about possible capital gains tax events for
 - details of share disposals

- transfers of property
- crypto assets
- amounts received through a partnership distribution
- a reminder you received interest or dividends from a foreign financial investment in previous income years
- private health insurance policy details
- spouse details, if you indicated you had a spouse on 30 June in the previous year's tax return
- deductions that you have uploaded to your tax return via the myDeductions tool.

What if you don't agree with the pre-filled information?

If you have checked the pre-filled information against your own records or statements and it doesn't match, generally you can change or delete the pre-filled information in myTax.

If you do this, it is important to resolve any discrepancies with the third-party provider before you lodge. They may need to send new or amended information to us to ensure our records are accurate.

TPAR payments or grants

You won't be able to change or delete the TPAR pre-filled information.

If the pre-filled TPAR record doesn't belong to you, or you've entered the income in another section of your return, you can ignore the record.

To ignore a TPAR record and lodge your tax return:

- When myTax requires you to select **Type of income**, select 'Other income'.
- At Prepare your return, select **Add/Edit** at **Other income**.
- At the **Other income** section, myTax will ask you to review your information at this section.
- Enter any information you must include at this section (excluding the pre-filled payments and grants that don't belong to you).
- When you're finished, select **Save and continue**.

The incorrect data won't be included in your tax return.

Otherwise, [contact us](#) on the individuals enquiries phone number, select option **3** and then option **2** so the matter can be investigated. Wait for the pre-filled record to be removed before restarting and lodging your tax return.

Business transactions shown in Business income or losses

You won't be able to change or delete the business transactions information.

If the pre-filled business transaction record doesn't belong to you, or you've entered the income in another section of your return, you can ignore the record.

At the **Business/sole trader and partnership income (including loss details)** section, select **Save and continue**.

The incorrect data won't be included in your tax return.

Otherwise, [contact us](#) on the individuals enquiries phone number, select option **3** and then option **2** so the matter can be investigated. Wait for the pre-filled record to be removed before lodging your tax return.

Capital gains or losses

You won't be able to change or delete the following information only pre-fill for:

- details of share disposals
- transfers of property
- crypto assets.

If the information only pre-filled record doesn't belong to you, or you've entered the income in another section of your tax return, you can ignore the record.

At the **Capital gains or losses** section, select **Save and continue**.

The incorrect data won't be included in your tax return.

Otherwise, [contact us](#) on the individuals enquiries phone number, select option **3** and then option **2** so the matter can be investigated. Wait for the pre-filled record to be removed before lodging your tax return.

Foreign income, assets and entities

You won't be able to change or delete the pre-filled reminder you received interest or dividends from a foreign financial institution in previous income years.

If the information only pre-filled record doesn't belong to you, or you've entered the income in another section of your tax return, you can ignore the record.

At the **Foreign income, assets and entities** section, select **Save and continue**.

The incorrect data won't be included in your tax return.

Otherwise, [contact us](#) on the individuals enquiries phone number, select option **3** and then option **2** so the matter can be investigated.

Self-help in myTax

Note: Help for myTax will open in a new tab of your browser. When you have finished in a topic, close the help tab or click the tab in your browser that contains your return to return to myTax.

At times, preparing your tax return can be confusing, so we offer help within myTax which can be accessed via:

- myTax help button which can be seen on the right-hand side or top of the screen, depending on the device you're using
- links within our screens to
 - myTax help
 - other resources on the ATO's website.

In myTax help, you'll see help topics that:

- are relevant to the screen you can see
- are tailored to your personalisation selections
- generally present information with common headings, such as
 - **Things to know** – which covers
 - important background that you should know before you start to complete that part of your tax return
 - **Completing this section** – which covers

- the documents and information that you might need
 - explanation of what may pre-fill your return
 - steps to complete that section of your return
 - the records you need to keep
- include links to other pages on our ATO website that may provide further detail.

QC 67845

Commonwealth Super Corporation lump sum in myTax

Use these steps if you get an error when you add your Commonwealth Super Corporation (CSC) lump sum payment in myTax.

Last updated 26 August 2022

Why you get an error

There are 2 reasons you may receive an error when adding your Commonwealth Super Corporation (CSC) super lump sum payment into your myTax return:

1. Your [tax withheld is greater than the gross payment](#) – which is the total of your **Taxed element** and **Untaxed element** amounts.
2. Your [tax and untaxed elements are both \\$0](#).

You don't need to contact CSC if you get one of these errors – instead follow the steps below. You will not be adversely impacted by this.

If you lodge via a registered tax agent, they will not get these errors and will be able to lodge your return with the correct CSC super lump sum payment information.

If you need help lodging your tax return, [contact us](#).

Tax withheld is greater than the gross payment

Follow these steps in myTax to lodge your tax return.

Step 1: Personalise your return

- On the **Personalise return** screen
 - select **You had income from Australian superannuation or annuity funds**
 - select **Super lump sums**
 - select any other options that apply to you
 - select **Next**.

Step 2: Prepare your return

- On the **Prepare return** screen
 - find **Income statements and payment summaries** and select **Add/Edit**
 - select **Add** at **Super lump sums** and enter the information from your CSC payment summary, including the Taxable and Tax-free components
 - for **Tax withheld** enter '\$0' – we will update this field with the correct amount when we process your tax return.

Step 3: Ignore the tax estimate

- Enter all your other information in myTax.
- When you submit your tax return, **ignore the tax estimate** as it will not accurately reflect your tax information.

Step 4: What we will do

- We will adjust the super lump sum section with your correct information before processing your tax return. This will ensure you receive the correct tax outcome.

Taxed and untaxed elements are both \$0

Follow these steps in myTax to lodge your tax return.

Step 1: Don't include your CSC payment

- Don't enter any details from your CSC payment summary.

Step 2: Ignore the tax estimate

- Enter all your other information in myTax.
- When you submit your tax return, **ignore the tax estimate** as it will not accurately reflect your tax information.

Step 3: What we will do

- We will adjust the super lump sum section with your correct information before processing your tax return. This will ensure you receive the correct tax outcome.

QC 70266

myTax Contact details

How to check or update your contact details when completing your tax return using myTax.

Last updated 15 April 2025

Completing this section

We pre-fill myTax with contact details from your ATO records.

1. Are your **Phone and email** details in myTax up to date?
 - **Yes** – go to step 4.
 - **No** – go to step 2.
2. Select **Edit** and provide one or more of the following (you need at least one)
 - Email address
 - Mobile phone number
 - Home phone number

- Work phone number.
3. Select **Save** and go to step 4.
 4. Are your **Residential address** and **Postal address** details in myTax up to date?
 - **Yes** – go to step 10.
 - **No** – go to step 5.
 5. Select **Edit** to update your address to an address
 - in Australia – go to step 6.
 - outside Australia – go to step 7.
 6. In **Search address** field, enter an address and make a selection from the drop-down menu.
If your address is not listed in the drop-down menu, select **Use entered address** and enter your full address in the fields provided.
Go to step 9.
 7. If the address that requires updating is outside Australia, in the **Country** field make a selection from the drop-down menu. Go to step 8.
 8. Enter your full address in the fields provided. Go to step 9.
 9. Select **Save**.
 10. Select **Next**.

Using a 'care of' address


You can enter a 'care of' address as a postal address.


To enter a 'care of' address, enter 'C/-' into the **Search address** field and then select **Use entered address** from the drop-down menu.

Then enter 'C/-' and the applicable name into Address line 1 (for example, C/- John Simons) and a street address or 'post office' term in Address line 2 (for example, **22 Field Lane, SYDNEY, 2000 or GPO Box 9990, BRISBANE, 4000**).

Update contact details with other agencies

If you update your contact details in myTax you'll only be changing your contact details recorded with the ATO.

To update your contact details for other myGov member services, go to [myGov Update your details](#) .

To update your contact details for myGov security codes (to sign in to myGov) and your myGov Inbox notifications, go to [myGov Account settings](#) .

QC 67846

myTax Errors

This information can assist you with myTax errors you may encounter.

Last updated 29 April 2025

Auto save not available

If you see a message in myTax that auto save isn't available, this means your tax return can't be automatically saved using your current browser.

MyTax saves the tax return to your local device storage (browser storage). The following may help resolve this issue.

- If you're using Safari, don't activate Private Browsing when accessing myTax.
- Increase your local device storage (browser storage) space.
- Enable browser storage to save your tax return on this device.
- Change your browser's settings to enable local storage to save your tax return on this device.

Alternatively, you could select **Save and exit** and myTax will attempt to save your tax return to the ATO server. If this is unsuccessful, you'll lose the information you've entered and will need to start again.

For more information, [contact us](#).

Tax return unable to be saved

If you see a message in myTax that your tax return was unable to be saved, this means both our server and the save function on your device have failed.

This may be an intermittent issue. Return to your tax return and try again.

If the issue persists, you'll lose the information you have entered and will need to start again.

Online amendments not available

If our online amendment function isn't available, you may have received the following message:

- You are unable to amend your tax return at this time as we have a previous lodgment which is still processing
 - If you see this message, we may be attempting to verify amounts in your tax return. You won't be able to amend until we have completed our review
 - You may have received an email from us that provides information about what you need to do
- The online amendment function is not available at the moment
 - If you see this message, we suggest you try again in 24–48 hours.

If you can't wait for the online service to resume, you can use our [Request an amendment of income tax return for individuals](#) form.

Amendment requests made in writing using this form take up to 50 business days to process. Online requests are generally processed within 20 business days.

You can check the progress of your lodgments and amendments in our online services. From the home page select Manage tax returns, then select the financial year you're checking.

Online form not available

If our online refund of franking credits form isn't available and you:

- **can wait** for the online service to resume, we can complete your form with your personal details, dividend records and the managed fund distributions that have been reported to us. This will save you time and make your claim more accurate. Forms lodged online are usually processed within 2 weeks.
- **can't wait** for the online service to resume, you can still use our [Application for refund of franking credits for individuals](#) form.

You can check the progress of your lodgments and amendments in our online services. From the home page select Manage tax returns, then select the financial year you're checking.

Unable to view lodged tax return

If we're unable to display your lodged tax return on ATO online services for individuals, please check back in the next 24–48 hours.

QC 65115

myTax Financial institution details

How to check or update your financial institution details when completing your tax return using myTax.

Last updated 15 April 2025

Things to know

It's important you provide your correct financial institution details as we'll pay any tax refund into this account.

We'll only pay tax refunds into recognised financial institution accounts located in Australia.

We accept financial institution account details held by:

- you, either solely or jointly – for example, Alan White, White's Widgets, or Alan & Mary White
- your registered tax agent

- your legal practitioner acting as trustee or executor for you.

You can't choose to have your refund sent to your spouse's account.

Completing this section

We pre-fill myTax with financial institution details from your ATO records.

1. Are your financial institution details displayed in myTax up to date?
 - **Yes** – go to step 4.
 - **No** – go to step 2.
2. Select **Edit** and provide your current financial institution details. We require:
 - Bank State Branch (BSB) – this number has 6 digits (don't include spaces or hyphens).
 - Account number – this number has no more than 9 digits (don't include spaces or hyphens).
 - Account name – when entering the account name, include spaces between each word and initials where required. For example, JQ Citizen. If there are more than 32 characters in the account name, provide the first 32 only. Don't show the account type, such as cheque, savings or mortgage offset.
 - Go to step 3.
3. Select **Save**.
4. Select **Next**.

QC 67849


myTax capital gains or losses digital resources

How to report capital gains or losses for certain capital gains tax events when lodging your tax return using myTax.

Last updated 15 April 2025


Disposing of a rental property

This video explains how to enter your capital gains and losses when you've disposed of a rental property or are applying the main residence exemption.

Media: How to complete myTax when you have sold a rental property
<https://tv.ato.gov.au/ato-tv/media?v=bi9or7odtggh5r>  (Duration: 04:39)


Managed funds and carried forward losses

This video explains how to enter your capital gains or losses for managed funds and carried forward losses.

Media: How to complete myTax when you have managed funds and a carried forward loss
<https://tv.ato.gov.au/ato-tv/media?v=bi9or7odt8ejwy>  (Duration: 03:27)


Disposing of shares

This video outlines how to enter your capital gains or losses when you've sold or given away shares.

Media: How to complete myTax when you have disposed of shares
<https://tv.ato.gov.au/ato-tv/media?v=bi9or7odtkwo8n>  (Duration: 05:04)

Disposing of crypto assets

This video outlines how to enter your capital gains or losses for when you've disposed of crypto assets. Disposing of crypto assets can include trading, gifting or selling crypto.

Media: How to complete myTax when you have sold crypto assets
<https://tv.ato.gov.au/ato-tv/media?v=bi9or7odtgj6z6>  (Duration: 06:13)

QC 70050

myTax Privacy notice

Find out about our privacy notice for myTax and why we collect your personal information.

Last updated 15 April 2025

We're authorised by the *Taxation Administration Act 1953* to request your tax file number (TFN). We'll use your TFN to identify you in our records. It isn't an offence not to provide your TFN. However, if you don't provide your TFN, you'll be unable to use the ATO online lodgment option.

We're also authorised to ask for the information on your income tax return by the:

- *Income Tax Assessment Act 1936*
- *Income Tax Assessment Act 1997*
- *A New Tax System (Family Assistance) (Administration) Act 1999*
- *Superannuation (Government Co-contributions for Low Income Earners) Act 2003*
- *Superannuation (Unclaimed Money and Lost Members) Act 1999.*

We need this information to help us administer taxation and super laws. If the information isn't collected, it could increase the chance of a delay or error in the processing of your assessment.


Certain information about your device/computer, your browser and the authentication process will also be logged when you authenticate online and use myTax.

Where authorised by law, we may collect certain information about you from third parties, such as financial institutions, health insurers and employers. We'll use this information, and other information already held by us, to pre-fill certain items in myTax. You'll remain responsible for the accuracy of the information that you submit through myTax, including any information which has been pre-populated for you. Therefore, you should check the accuracy of any information carefully before you submit your income tax return.


Where authorised by law, we may give information collected as a result of your lodgment, to other government departments and agencies, including:

- Department of Education
- Department of Employment and Workplace Relations
- Services Australia
- Department of Social Services
- Department of Veterans' Affairs
- Australian Bureau of Statistics
- Reserve Bank of Australia

We also provide taxpayer information to [treaty partners](#) overseas under international tax agreements.

If you have an Australian Business Number, we may collect some information on this form under the *A New Tax System (Australian Business Number Act) 1999* and use it to update your details on the [Australian Business Register \(ABR\)](#) . Where authorised by law, select information may be made publicly available and some we may pass on to a wide range of government agencies, including Commonwealth, state and local government agencies.

Our [privacy policy](#) contains important information about your privacy, including information about how:

- you can access and seek correction of information we hold about you
- to make a complaint if you think we have breached the [Australian Privacy Principles](#) 
- we will deal with any privacy complaints.

If you have a privacy concern or need more information, [phone or write to our privacy hotline](#).

To report an instance where you suspect your privacy has been compromised, see [Data breach guidance for individuals](#).

QC 67853

myTax Request an amendment for a refund of franking credit

How to amend your refund of franking credits application when it can't be completed through ATO Online Services.

Last updated 15 April 2025

How to request an amendment

If you need to change the dividend or distribution details you lodged with us, write to us explaining the change you require.

In your letter include:

- your tax file number
- your contact details
- the year of the refund of franking credits application you want to amend
- an explanation of the change you require.

Make sure you sign and date the letter and include the following declaration

'I declare that all the information I have given in this letter is true and correct.'

If you claimed too much franking credit, you might have to repay the extra amount with interest.

If your income has increased, [check whether you need to lodge a tax return](#) as a result of the increase.

Post your amendment letter to:

Australian Taxation Office

GPO Box 9845

(insert the name and postcode of your nearest capital city)

For example:

Australian Taxation Office

GPO Box 9845

SYDNEY NSW 2001

QC 65124

myTax Request an amendment

Request an online tax return amendment when it's after the 2 year time limit but before the 4 year increased time limit.

Last updated 2 June 2025

Things to know

You can [request an amendment](#) to correct or fix a tax return if you made a mistake, to ensure that you pay the right amount of tax.

The law sets time limits for amending your tax return.

The time limit is generally 2 years to amend your tax return.

This time starts from the day after your notice of assessment (NOA) is sent to you. If you have a myGov account and link it to the ATO, your NOA and [tax receipt](#) are sent to your myGov Inbox.

In [limited circumstances](#), the time limit is increased to 4 years.

Before amending a tax return online that's after the 2 year time limit but before the 4 year increased time limit, you'll see the **Request an amendment** screen. You'll need to indicate which limited circumstances applies to you to proceed.

If none of the limited circumstances apply to you, the time limit to request an amendment online has passed. See [after the time limit has passed](#).

Limited circumstances

More information on the limited circumstances.

For 2023–24 and earlier income years

The limited circumstances apply where:

- you carried on a business, were a partner in a partnership that carried on a business or you were a beneficiary of a trust **and** the business, partnership or trust **wasn't** a [small business entity](#) in the income year you want to amend
- your amendment relates to [foreign income](#) received from a foreign transaction **and** the income **wasn't** from a [resident investment vehicle](#).

For 2024–25 and later income years

The limited circumstances apply where:

- you carried on a business, were a partner in a partnership that carried on a business or you were a beneficiary of a trust
- your amendment relates to [foreign income](#) received from a foreign transaction **and** the income **wasn't** from a [resident investment vehicle](#).

Completing this section

At **Income tax history**, select 'Amend' for the tax return you wish to amend.

If you select a tax return that's:

- before the 2 year time limit, you're eligible to amend (unless our [online amendments function isn't available](#)).
- after the 4 year increased time limit, the time limit to request an amendment online has passed. See [after the time limit has passed](#).
- after the 2 year time limit but before the 4 year increased time limit, you'll need to complete the **Request for amendment** screen to

determine your eligibility to amend online.

Is your amendment for a lodgment for 2023–24 or an earlier income year?

Yes – go to step 1.

No – go to step 3.

1. At **Request an amendment**, when amending a lodgment for **2023–24 or an earlier income year**, select the radio button for the limited circumstances scenario that applies to you:

- You carried on a business, were a partner in a partnership that carried on a business or you were a beneficiary of a trust – go to step 2.
- Your amendment relates to income received from a foreign transaction – go to step 4.
- If you didn't select any of the radio buttons – go to step 5.

2. Answer the question 'Was the business, partnership or trust a [small business entity](#) in the income year you want to amend?'

- **Yes** – go to step 5.
- **No** – you're taken to the tax return online to lodge an amendment.
Note: If you select this scenario and your original tax return or amendment doesn't include a business, partnership or trust, your amendment may be cancelled.

3. At **Request an amendment**, when amending a lodgment for **2024–25 or a later income year**, select the radio button for the limited circumstances scenario that applies to you:

- You carried on a business, or were a partner in a partnership that carried on a business or you were a beneficiary of a trust – you will be taken to the tax return online to lodge an amendment.
Note: If you select this scenario and your original tax return or amendment doesn't include a business, partnership or trust, your amendment may be cancelled.
- Your amendment relates to income received from a foreign transaction – go to step 4.
- None of the above – go to step 5.

4. Answer the question 'Was the income from a resident investment vehicle?'

- **Yes** – go to step 5.
- **No** – you're taken to the tax return online to lodge an amendment.

Note: If you select this scenario and your amendment doesn't relate to income received from a foreign transaction, your amendment may be cancelled.

5. You're not eligible to submit an online amendment for that tax return. If you still want to pursue a change to your tax return, see [after the time limit has passed](#).

Processing your amendment

If your amendment reduces the tax you owe, you'll receive a tax refund (unless you have other tax debts). If it increases the tax you owe, we generally treat it as a voluntary disclosure. You'll still have to pay any outstanding tax, but you're likely to receive concessional treatment for any penalties and interest charges that apply.

If you think we've made a mistake or want to dispute the law or facts relating to your tax return, see [other types of amendments or changes](#).

For more information, see [How we process your voluntary disclosure](#).

Further information

After the time limit has passed

If you want to amend a tax return after the time limit has passed, you can't request an amendment but can lodge an objection. You'll need to include a request for an extension of time together with the objection.

For more information, see [Eligibility to object an objection](#).

Other types of amendments or changes

If you think we've made a mistake processing your tax return, you should [contact us](#) to see if we can sort it out without the need for an amendment.

If you want to dispute the law or the facts we have used to come to a decision about your tax affairs (including your income tax assessment) you'll need to lodge an objection, see [Complete and lodge your objection](#).

If you don't wish to submit your amendment online, remember that time limits and eligibility rules for amendments apply regardless of how you submit your amendment request.

For more information, see [Request an amendment to a business or super tax return](#).

Record keeping

You need to keep all your records and information relevant to your correction for at least 5 years from the date you lodge your amended tax return. If your time limit to amend a tax return is extended you need to keep the records until the end of the extension. If you're in a dispute with us keep the records for the later of 5 years from the date:

- you lodge your amended tax return
- the dispute is resolved.

For more information, see [Records you need to keep](#).

Resident investment vehicle

Residential investment vehicle can be summarised as a company or fixed trust that:

- is an Australian resident
- doesn't have total assets exceeding \$50 million
- doesn't have property development or ownership in land as its primary activity at any time.

QC 60710

myTax Tax Help volunteer

How to access help from a Tax Help volunteer to complete your tax return using myTax.

Last updated 15 April 2025

What is the Tax Help program?

If you need help lodging your tax return, you may be eligible for the [Tax Help program](#).

Tax Help is a network of accredited community centres and volunteers who provide a free and confidential service to help people complete their tax returns online using myTax.

Tax Help is available from July to October in all capital cities and many regional areas across Australia.

What can volunteers help me with?

Volunteers can help you lodge your tax return online.

They 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.

Completing this section

Answer the question **How did you complete this tax return?**

- Select **Tax Help volunteer** if this tax return was completed with the assistance of an ATO accredited Tax Help volunteer.
The Tax Help volunteer will then need to enter
 - Tax Help volunteer identifier
 - Tax Help centre identifier.
- Select **Prepared myself** for help received from all other sources.

QC 67855

Why you cannot amend your tax return online

You cannot amend your tax return online because an existing amendment is currently being processed.

Last updated 23 November 2021

Your ATO online services income tax history page is displaying a 'How to amend' button because:

- an amendment you have requested is currently being processed
- the ATO has initiated an amendment.

Previously requested amendment

Until the status of the amendment is 'Processed' or 'Issued', you will not be able to amend this tax return online.

The ATO online services income tax history page should display an 'Amend' button when both:

- the status changes to 'Processed' or 'Issued'
- you are within the [time limit on tax return amendments](#).

ATO-initiated amendments

An ATO-initiated amendment most likely resulted from a data-matching review of your tax return. You (or your tax agent) may have been notified of this action.

The amendment could also be the result of an objection or appeal lodged by you, a legislative change, or for other reasons.

Once this amendment is processed it will be displayed on your ATO online services income tax history page. You will then be able to request a further amendment online if necessary.

If you make excess super contributions

This ATO-initiated amendment may be a result of [excess super contributions](#) you made.

If this is the case, you currently cannot amend your tax return online any further.

If you want to amend your tax return now, you can request an amendment in writing by completing a [Request for amendment of income tax return for individuals](#) form.

QC 47832

Your super organisation

Your super organisation page for online services simulator.

Last updated 4 October 2018

When using the ATO's online services via myGov, the link to your super account will take you to your super fund's website.

This is not available in the online services simulator.

QC 56931

Including trust amounts in the CGT calculator as a CGT event

How to show capital gains from trusts in the CGT record keeping tool.

Last updated 29 April 2025

Completing this section

Where you have capital gains from trust distributions in the **Managed fund and trust distributions** section, we show these in the Capital

gains tax (CGT) record keeping tool.

If your capital gains from trust distributions includes an amount at **CGT small business concessions applied**, you can't use the CGT record keeping tool. You need to [calculate CGT yourself](#) (for all your capital gains or losses).

Otherwise, follow these steps for each trust distribution record.

1. For a trust distribution record displaying as 'Info only data', note the value displayed as:
 - a. **Total current year capital gain**
 - b. **Discounts applied**
2. Using the information from Step 1, calculate the following values:
 - a. Discount gains (before any discount is applied) – multiply the **Discounts applied** by 2. This determines your total discountable capital gain.
If the **Discounts applied** is \$0.00, also use \$0.00 for Discount gains (before any discount is applied).
 - b. Indexed or other gains – **Total current year capital gain** less 'Discount gains (before any discount is applied)'. This determines your total indexable or other capital gain.
3. Is the Discount gains (before any discount is applied) amount from [Step 2a](#) greater than the **Total current year capital gain** on the trust distribution record?
No – go to Step 4
Yes – A discount applied above 50% of the total current year capital gain must only be for CGT events related to providing qualifying affordable rental housing through a registered community housing provider. You should [contact the trustee](#) to confirm your capital gains amounts.
4. Is the Discount gains (before any discount is applied) amount from [Step 2a](#) equal to the **Total current year capital gain** on the trust distribution record?
No – go to Step 5
Yes – the trust distribution only includes a 'discount gain'. Go to [Step 6](#).
5. Is the **Discounts applied** equal to \$0.00 on the trust distribution record?

No – the trust distribution includes both a 'discount gain' and 'index or other gain'.

For any 'discount gain' portion of your capital gain (from [Step 2a](#)), go to [Step 6](#).

For any 'index or other gain' portion of your trust capital gain (from [Step 2b](#)), go to [Step 7](#).

Yes – the trust distribution only includes an 'index or other gain'. Go to [Step 7](#).

6. Add an asset in the CGT record keeping tool for the trust distribution [discount gain](#).
7. Add an asset in the CGT record keeping tool for the trust distribution [index or other gain](#).
8. Select **Calculate** when you have added all assets in the CGT record keeping tool.
9. Select **Save to myTax** when you have finished with the CGT record keeping tool.

Contact the trustee

Contact the trustee if the amount worked out at [Step 2a](#) – Discount gains (before any discount is applied) – is greater than the **Total current year capital gain** on the trust distribution record. Confirm the capital gains amounts from the statement of distribution or advice you received from the trust.

If the capital gains amounts are incorrect, return to myTax and correct the Trust distribution record. Once updated, return to Capital gains or losses. Follow the instructions at [Completing this section](#) to enter your capital gains from trust distributions in the CGT record keeping tool.

If the capital gains amounts are correct, you can't use the CGT record keeping tool. You need to [calculate CGT yourself](#) (for all your capital gains or losses).

Discount gain

For an asset where the trust distribution record has a 'discount gain', follow the steps below. At 'Asset type', we recommend you select 'Managed fund distributions'. All other 'Asset type' options require you to enter acquisition and disposal dates and you may not receive that

level of detail from the statement of distribution or advice you received from the trust.

- At **Asset type**, select 'Managed fund distributions'
- Enter a **Description**
- Select the **Managed fund distribution year**
- At **Have you calculated a discount, an indexed or other gain or a loss?**, select 'Discount gain'
- At Discount gains, enter the amount from [Step 2a](#)
- Select **Save CGT event**.

Index or other gain

For an asset where the trust distribution record has an 'indexed or other gain', follow the steps below. At 'Asset type', we recommend you select 'Managed fund distributions'. All other 'Asset type' options require you to enter acquisition and disposal dates and you may not receive that level of detail from the statement of distribution or advice you received from the trust.

- At **Asset type**, select 'Managed fund distributions'
- Enter a **Description**
- Select the **Managed fund distribution year**
- At **Have you calculated a discount, an indexed or other gain or a loss?**, select 'Indexed or other gain'
- At **Indexed or other gains**, enter the amount you calculated at [Step 2b](#)
- Select **Save CGT event**.

myTax Lump sum payments in arrears

How to report your lump sum payment in arrears breakdown when lodging your tax return using myTax.

Last updated 2 June 2025

Things to know

Lump sum payment in arrears (LSPIA) amounts are for certain types of income you accrue or is payable to you in a prior income year, that you receive in the current income year.

You'll need to include any LSPIA amount you receive in your tax return in the income year you receive the payment. Don't amend prior year tax returns to report the amount.

You'll also need to provide a [breakdown](#) of the payment into each income year. We'll use the information to address any additional tax or Medicare levy amounts resulting from the LSPIA and work out if you're eligible for [concessions](#).

Get your LSPIA breakdown

You can find a breakdown of your LSPIA on your [income statement](#), payment summary or by contacting your payer.

The breakdown should include:

- each recent income **year** the payment relates to
- the **amount** for each recent income year.

You will need to [enter the LSPIA breakdown](#) in myTax at **Lump sum payment in arrears (LSPIA) additional information**.

Income statement

If your payer reports your income (including LSPIA) in an income statement, the LSPIA breakdown may be available in ATO Online.

To see if it's available in ATO Online, you'll need to leave myTax. Before you do, we recommend you select the **Save and exit** button within myTax. This will save your work and return you to the ATO Online home page.

From the ATO Online home page:

- select **Employment**
- select **Income statements**
- expand the income statement record that contains your LSPIA
- under the heading **Lump sum amounts**, note the following information for up to the 5 most recent income years (the payment years may not display in order):
 - **Lump sum payment E**
 - **Lump sum E financial year.**

If you believe any information is missing or incorrect, contact the payer.

To return to myTax:

- select the **Home** button in ATO Online
- in the **For action** section, select **Prepare** or **Resume** for the income year you're lodging
- select **Resume** when you see the message 'It appears that you have some data saved from a previous session. Would you like to resume this session?'
- navigate to and expand (if necessary), the record containing the LSPIA amount
- [Enter the LSPIA breakdown](#) in myTax at **Lump sum payment in arrears (LSPIA) additional information.**

LSPIA breakdown years more than 10 years ago?

Are the 2 most recent income years of your LSPIA breakdown more than 10 years before the tax return you're lodging?

If they are, you can't lodge your tax return using myTax as it only captures breakdown information for the 10 most recent income years.

For instructions on how to lodge a paper tax return, see [Lodge a paper tax return](#).

Example: Unable to lodge using myTax

Bec receives a \$2,400 payment from a payer on 19 March 2025, for back pay from income years 2013 and 2014.

Bec needs to include the back pay in her tax return for 2025, the income year she receives the payment.

Bec's payer provides her a breakdown of the LSPIA amounts, that shows:

- \$1,400 in 2014
- \$1,000 in 2013.

Bec can't lodge her tax return using myTax as the most recent income year the back pay relates to is 2014. This is more than 10 years before the tax return for 2025.

Bec lodges a paper tax return and follows the instructions at **Q24 Other Income** in the *Individual supplementary tax return instructions 2025*. Bec includes this back pay and provides the LSPIA breakdown in her paper tax return.

Enter the LSPIA breakdown in myTax

1. When you show a LSPIA amount, myTax will present a **Lump sum payment in arrears (LSPIA) additional information** banner for the record.
2. Using the LSPIA breakdown you get from ATO Online or your payer, for the most recent income year:
 - At **Year**, use the drop-down list to select the most recent income year the payment relates to.

If you get your information from ATO Online, this list is at **Lump sum E financial year** as a single year. In myTax, you will need to select the income year.

For example, if your lists shows 2024, select 2023–24 from the drop-down list in myTax.

- At **Amount**, enter the LSPIA amount for that most recent income year.

If you get your information from ATO Online this is the **Lump sum payment E**.

- Select **Save**.

3. Does your LSPIA breakdown contain another income year?

- Yes – select **Add** and repeat step 2 for each income year in descending order.
If your information shows more than 5 income years, only list the 5 most recent income years.
- No – go to step 4.

4. Select **Save**.

Examples – entering the LSPIA breakdown in myTax

Use the following examples to help you work out how to enter the LSPIA breakdown in myTax.

- [Example 1](#): reporting LSPIA additional information (up to 5 years).
- [Example 2](#): reporting LSPIA additional information (more than 5 years).

Example 1: reporting LSPIA additional information (up to 5 years)

Anthony receives a lump sum payment in arrears as back pay for salary and wages from his employer on 16 September 2024.

Anthony's income statement for 2024–25 in ATO Online at the end of the income year shows the information he needs to complete his tax return:

- total lump sum payment in arrears of \$6,800, which pre-fills in myTax at **Lump sum E**
- a breakdown of the LSPIA amounts as they relate to recent income years
 - \$2,600 in 2023

- \$4,200 in 2022.

When preparing his tax return using myTax, below the **Lump sum E** amount, the **Lump sum payment in arrears (LSPIA) additional information** banner displays. This is where Anthony must enter the LSPIA breakdown.

For the most recent income year (2023), at:

- **Year**, he uses the drop-down list and selects 2022–23.
- **Amount**, he enters 2600 and selects **Save**.

To add the other recent income year (2022), he selects the **Add** button, and at:

- **Year**, he uses the drop-down list and selects 2021–22.
- **Amount**, he enters 4200 and selects **Save**.

When we process Anthony's tax return, we use information in the tax return (including the LSPIA breakdown details) to work out if he is eligible to receive any [concessions](#).

Return to: [Enter the LSPIA breakdown in myTax](#).

Example 2: reporting LSPIA additional information (more than 5 years)

Jimmy receives a lump sum payment in arrears as back pay for salary and wages from his employer on 14 August 2024.

Jimmy's income statement for 2024–25 in ATO Online at the end of the income year shows the information he needs to complete his tax return:

- total lump sum payment in arrears of \$4,500, which pre-fills in myTax at **Lump sum E**
- a breakdown of the LSPIA amounts as they relate to recent income years
 - \$500 in 2023
 - \$1,200 in 2022
 - \$1,000 in 2021

- \$800 in 2020
- \$600 in 2019
- \$400 in 2018.

When preparing his tax return using myTax, below the **Lump sum E** amount the **Lump sum payment in arrears (LSPIA) additional information** banner displays. This is where Jimmy must enter the LSPIA breakdown.

For the most recent income year (2023), at:

- **Year**, he uses the drop-down list and selects 2022–23.
- **Amount**, he enters 500 and selects **Save**.

To add the next recent income year (2022), he selects the **Add** button, and at:

- **Year**, he uses the drop-down list and selects 2021–22.
- **Amount**, he enters 1200 and selects **Save**.

For the next recent income year (2021), he selects the **Add** button, and at:

- **Year**, he uses the drop-down list and selects 2020–21.
- **Amount**, he enters 1000 and selects **Save**.

To include the next recent income year (2020), he selects the **Add** button, and at:

- **Year**, he uses the drop-down list and selects 2019–20.
- **Amount**, he enters 800 and selects **Save**.

To insert the next recent income year (2019), he selects the **Add** button and:

- at **Year**, he uses the drop-down list and selects 2018–19.
- at **Amount**, he enters 600 and selects **Save**.

Jimmy can't select the **Add** button to enter the remaining year (2018) as myTax displays a message '*You have reached the maximum number of records*'.

Jimmy only needs to list the 5 most recent income years.

When we process Jimmy's tax return, we use information in the tax return (including the LSPIA breakdown details) to work out if he is eligible to receive any [concessions](#).

Return to: [Enter the LSPIA breakdown in myTax](#).

Concessions

A consequence of us assessing the LSPIA in the income year you receive it, is that you may pay more tax, Medicare levy and Medicare levy surcharge (MLS).

To address this additional tax or Medicare levy amount, if you meet certain conditions and you correctly complete your tax return, we will consider you for:

- a LSPIA tax offset
- an exemption from Medicare levy on the LSPIA amount – from 1 July 2024
- a MLS tax offset.

We'll work out the amounts for you using the information you provide in your tax return. The calculations are complex and relate to each individuals' personal circumstances. The myTax estimate doesn't include the LSPIA tax offset, Medicare levy exemption or MLS tax offset.

For more information about these concessions and the payments that qualify, see [lump sum payment in arrears](#).

QC 104980

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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