



Practitioner lodgment service user guide

How to use the practitioner lodgment service (PLS) to support your SBR-enabled software documentation.

Last updated 1 July 2025

Practitioner lodgment service

The practitioner lodgment service (PLS) is an online lodgment channel for tax and BAS agents (registered agents).

Getting PLS access and setting permissions

How to start using PLS, with SBR-enabled software, Access Manager and a Digital ID, such as myID.

Before you start to lodge using PLS

There are some things you need to know before you start using the practitioner lodgment service (PLS) to lodge.

Lodging forms and schedules

You can use the PLS to lodge most returns, forms, activity

Specific forms and schedules in PLS

See detailed information about common ATO forms and schedules you can lodge in the practitioner lodgment service (PLS).

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Reports available in PLS

Tax practitioner client management reports (TPCMR) are available through the practitioner lodgment service (PLS).

PLS data validation and troubleshooting

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Practitioner lodgment service

The practitioner lodgment service (PLS) is an online lodgment channel for tax and BAS agents (registered agents).

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The practitioner lodgment service (PLS) enables tax and BAS agents (registered agents) to:

- lodge forms, including tax returns, activity statements and schedules

- access services, such as client updates and direct debits
- download reports and lists.

The PLS uses [Standard Business Reporting](#) (SBR) to lodge and interact with the ATO. Your software must be SBR-enabled before you can use the service.

This guide supplements the supporting documentation provided with your software.

Some features described in the guide may operate differently or be unavailable in some SBR-enabled software packages.

For more information, see [Practitioner lodgment service](#).

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Getting PLS access and setting permissions

How to start using PLS, with SBR-enabled software, Access Manager and a Digital ID, such as myID.

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Before you start using PLS

Before you start using the SBR-enabled practitioner lodgment service (PLS), you will need:


- an Australian business number (ABN)
- a Digital ID, such as [myID](#)
- to set permissions through [Access manager](#), unless you're using hosted (cloud-based) software.

SBR-enabled software

Standard Business Reporting (SBR) is a standardised approach to online or digital record-keeping that simplifies business reporting

obligations.

SBR is built into many business and accounting software packages, making them 'SBR-enabled'.

To find out [how to get SBR-enabled software](#) , including upgrades and installation, talk to your technology adviser or digital service provider.

Access requirements for SBR-enabled software

The access requirements for SBR-enabled software are different depending on whether you have desktop or hosted (cloud-based) software.

PLS authentication outlines the differences and requirements for online (cloud-based) software and desktop software users.

myID

myID – a Digital ID credential unique to you – is an easy and secure way to prove who you are online.

Unable to log in or verify your Digital ID?

If you can't log in using your Digital ID, such as myID, phone our Technical help desk on **1300 287 539** or refer to [Troubleshooting common errors and issues](#).

You can get more information on [How to set up a myID](#) .

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Before you start to lodge using PLS

There are some things you need to know before you start using the practitioner lodgment service (PLS) to lodge.

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Adding clients to your client list

Before any lodgments or requests can be made through the PLS, ensure the client has been added to your client list.

Declarations required by you and your clients

This guide explains how to collect and keep client declarations when lodging electronically in PLS.

Confirmation of lodgment transmission response

Learn about different types of confirmation of electronic lodgment in PLS to the ATO.

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Adding clients to your client list

Before any lodgments or requests can be made through the PLS, ensure the client has been added to your client list.

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Practitioner lodgment service (PLS) lodgments will not be accepted unless you create a link to the client by adding them to your client list.

You can set this up using the **client update (CUREL)** service.

We're progressively introducing a new step in the client-to-agent linking process, where a client will need to complete an agent nomination in Online services for business, before you can add them or change existing authorisations.

More information about who is included is available, visit [Client-to-agent linking](#).

If your client has been included in the new process and they haven't completed the nomination step, you may receive the following error message when adding them to your client list:

You are not authorised at this time to access this account. Contact your client to confirm the agent nomination has been actioned. For more information, visit [Client-to-agent linking](#).

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Declarations required by you and your clients

This guide explains how to collect and keep client declarations when lodging electronically in PLS.

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Electronic lodgment

As tax law allows, you can lodge documents electronically on behalf of your clients. We can pay some refunds by electronic funds transfer (EFT) to you, if authorised by your client.

There are also administrative safeguards in the legislation designed to protect taxpayers and registered agents. For example, taxpayers must sign a declaration before you can file their tax return.

To help you meet these obligations, your software may prevent you from sending a form to us unless you've recorded in your system that the required declaration has been completed.

Depending on your software, the electronic declaration may include:

- [taxpayer declaration](#)
- [EFT declaration](#)
- agent certificate.

Your software may allow you to print a declaration in the required format.

Exercise care

Taxpayers and registered agents must still exercise care when preparing returns and forms and must keep appropriate records for specified periods.

The penalties that apply to incorrect statements in paper documents also apply to statements in electronically transmitted documents.

Taxpayer declaration

Each time you lodge an approved form on behalf of your clients, the law requires you to have first received a signed **declaration in writing** from your client.

This requirement includes all approved forms, such as activity statements and tax returns.

EFT declaration

We pay refunds electronically to a properly nominated Australian financial institution account, including third-party accounts.

The taxpayer (your client) must complete a written declaration nominating the account and authorising us to pay the refund electronically. The declaration will apply to all income tax payments made by us, until a subsequent declaration is provided.

The reconciliation report shows details of the EFT refunds sent to your trust account.

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Confirmation of lodgment transmission response

Learn about different types of confirmation of electronic lodgment in PLS to the ATO.

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Confirmation, error or warning message

When you lodge through the practitioner lodgment service (PLS), you should receive one of the following messages:

- confirmation the lodgment has been accepted
- an error message, if the lodgment has been rejected.

You may also receive warning messages. These are informative only and won't prevent lodgment.

The PLS uses real-time validation checking. This means that you will get a message for every tax return, activity statement or form you lodge with the ATO.

For more information on how transmissions are recorded in your software, contact your digital service provider.

You can also refer to [Transaction and response times](#).

Lodgment reference number

Lodgment reference responses will vary among software packages. Contact your digital service provider for details for your software package.

Transaction and response times

Transaction and response times in the PLS may vary depending on:

- your software
- your internet connection
- the number of lodgments or requests being submitted.

Complex forms and large batches may take longer to lodge.

Lodging forms and schedules

You can use the PLS to lodge most returns, forms, activity statements and schedules.

Last updated 1 July 2025

Forms supported by the PLS

List of the forms that are supported by the practitioner lodgment service (PLS).

Schedules supported by the PLS

List of the schedules supported by the PLS. You also need to refer your software package documentation.

Pre-filling of returns in PLS

How pre-fill works in the PLS and how to change the pre-filled high-certainty interest data.

Lodging prior-year returns in PLS

The PLS enables you to lodge most prior-year returns but there are some limits to functionality.

Future-year lodgments in PLS

Future year lodgments must be made no later than 15 June. Alternatively, they can be lodged as usual after 1 July.

Lodging activity statements in PLS

What you need to do before you can lodge an activity statement for a client in the practitioner lodgment service (PLS).

Amendments and revisions in PLS



The rules and processes for making amendments and revisions in the practitioner lodgment service (PLS).

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Forms supported by the PLS

List of the forms that are supported by the practitioner lodgment service (PLS).

Last updated 1 July 2025

Forms that are supported by the practitioner lodgment service (PLS) are listed in Table 1.

The availability of these forms will depend on your software.

Table 1: Forms that can be lodged using PLS

Return form	PLS abbreviation	Comments
Activity statement	AS	Does not include form H or Q
Application for private ruling	PR	Nil
Attribution managed investment trust return Attribution corporate collective	TRTAMI	Nil

investment vehicle sub-fund tax return		
Company tax return	CTR	Nil
Consolidated corporate group – notification of formation – members joining or leaving the group	CGNFT	Nil
Country-by-country (CBC) reporting	CBC	Nil
Family trust election	FTER	Can be used as a schedule, or as a stand-alone form (for election only).
Fringe benefits tax	FBT	Nil
Individual tax return	IITR	Nil
Interposed entity election or revocation	IEE	Can be used as a schedule, or as a stand-alone form (for election only).
Partnership tax return	PTR	From 2025 all partnerships can lodge their statement of distributions through PLS as a previous system limitation has been removed.
Self-managed super fund annual return	SMSF	Nil

Superannuation fund income tax return	FITR	Nil
Taxable payments annual report	TPAR	Nil
TFN declaration	TFNDEC	Nil
Trust tax return	TRT	Nil
Trustee details – closely held trust reporting	CHTWTHHLD	Nil

Activity statements supported by the PLS

The activity statements that are supported by the PLS are listed in Table 2. Those not supported are listed in Table 3.

Table 2: Activity statements that can be lodged using the PLS

Activity statement	Period	Obligations
BAS A	Quarterly	GST, PAYGI, PAYGW, Deferred COIN
BAS C	Quarterly	GST, PAYGI, PAYGW, FBTI, WET, LCT, Deferred COIN
BAS D	Quarterly	GST
BAS F	Quarterly	GST, PAYGW
BAS G	Monthly	GST, PAYGI, PAYGW, FBTI, WET, LCT, Deferred COIN

BAS P	Annually	Annual GST return, WET, LCT
BAS R	Quarterly	Quarterly PAYG instalment notice (amount only)
BAS S	Quarterly	GST instalment (amount only)
BAS T	Quarterly	GST and PAYG instalment amount
BAS U	Quarterly	GST, PAYGI, PAYGW, Fuel tax credit (FTC)
BAS V	Quarterly	GST, PAYGI, PAYGW, FBTI, WET, LCT, Fuel tax credit (FTC)
BAS W	Quarterly	GST, Fuel tax credit (FTC)
BAS X	Quarterly	GST, PAYGW, Fuel tax credit (FTC)
BAS Y	Monthly	GST, PAYGI, PAYGW, FBTI, WET, LCT, Fuel tax credit
BAS Z	Annually	Annual GST return, WET, LCT, Fuel tax credit (FTC)
IAS B	Quarterly	PAYGI, Deferred COIN
IAS I	Quarterly or monthly	PAYGW
IAS J	Quarterly	PAYGI, PAYGW, FBTI, Deferred COIN
IAS N	Annually	PAYGI (instalment amount)

Table 3: Activity statements not supported by the PLS

Activity statement	Period	Obligations	NAT number
BAS H	Annually	Annual GST return 2001	4236
BAS Q	Annually	Annual GST information report	4647

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Schedules supported by the PLS

List of the schedules supported by the PLS. You also need to refer your software package documentation.

Last updated 1 July 2025

Schedules supported by the practitioner lodgment service (PLS) are listed in Table 4.

You also need to refer to your software package documentation to work out the schedules that you can lodge.

Table 4: Schedules supported by the PLS

Schedule	PLS abbreviation	Comments
Beneficiary details (closely held trust)	CHTWTHHLDBEN	Nil
Capital gains tax schedule	CGTS	Nil
Consolidated groups notification of	CGNFT	Nil

formation and member entry/exit		
Consolidated group losses	CGLS	Nil
Deduction schedule	DDCTNS	Mandatory for 2018–19 and later individual tax returns where deductions are being claimed.
Dividend and interest schedule	DIS	Can be lodged as a stand-alone form or with a company tax return.
Employment termination payment schedule	Nil	Labels incorporated wholly into the ITR in the PLS.
Family trust election	FTER	Can be used as a schedule, or as a stand-alone form (for election only).
Income details schedule	INCDTLS	Mandatory for 2019–20 and later individual tax returns requiring income details to be completed.
Individual PAYG payment summary	PSS	This schedule has been replaced by the <i>Income details schedule</i> for 2019–20 and later returns.

International dealings schedule	IDS	Nil
Interposed entity election or revocation	IEE	Can be used as a schedule, or as a stand-alone form (for election only).
Losses schedule for unconsolidated entities	LS	Nil
Multi-property rental schedule	RNTLPRPTY	Mandatory for 2019–20 and later individual tax returns requiring rental property details to be completed.
Non-resident foreign income schedule	NRFI	Calculating worldwide income for study or training loans
Rental schedule	RS	<p>The <i>Rental schedule</i> is available for non-individual tax returns only (partnerships and trusts) from 2019–20 onwards.</p> <p>The <i>Multi-property rental schedule</i> must be used for 2019–20 and later individual tax returns.</p>
Reportable tax	RPTTAXPOS	Nil

position schedule		
Research and development tax incentive schedule	RDTIS	Nil
Superannuation lump sum schedule	Nil	Labels incorporated wholly into the ITR in the PLS.
Trust income schedule	DISTBENTRT	Nil
Work-related expenses schedule	WRE	This schedule has been replaced by the <i>Deductions schedule</i> for 2018–19 and later returns.

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Pre-filling of returns in PLS

How pre-fill works in the PLS and how to change the pre-filled high-certainty interest data.

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How pre-fill works in PLS

The pre-fill function is designed to be a part of normal business processes when lodging an individual tax return in the practitioner lodgment service (PLS).

Not all labels subject to pre-filling are locked. But they do provide an accurate, easier and quicker way to lodge.

The pre-fill function can be used for either:

- one client in a single request
- multiple clients in a batch transaction.

Pre-fill within the PLS will return the same data, as both the Online services for agents and myTax pre-fill services, with some exceptions. The PLS includes myDeductions data uploaded to us by your clients.

Depending on when you use the pre-fill service, some third-party data may be unavailable. This is because:

- the provider has not yet sent their data to us
- the data has failed identity matching and data integrity checks.

Pre-fill data provided to us by third parties may be amended by the third party if a correction or other change needs to be made. So pre-fill data may be different at different points in time.

The corrected data provided by a third party will overwrite the previous-stored data in our systems.

You should not rely on pre-fill data alone. It must be verified before lodgment.

Any discrepancy in the amounts that appear must be resolved between the taxpayer and the information provider.

High-certainty data

Our pre-fill service now provides greater certainty for your client's bank interest (including joint accounts) as well as Australian Government benefits. When you access your client's pre-fill information, you'll see an indicator when the record is considered high-certainty data.

This indicator will appear in both the Online services for agents pre-filling report and the PLS or SBR pre-fill service.

If you want to change any pre-fill information where there is a high-certainty indicator, you'll need to provide a reason for the change. If the reasons we provide don't apply to your client's situation, select 'Other' and provide details.

The high-certainty indicator won't be included on records for clients or situations, where we know there's a likely reason for exclusion – such

as a client who has a record of bankruptcy. In these situations, you can still alter the record without providing a reason.

To find out what data is available and when it becomes available, visit [Pre-filing reports](#) to check what data is available for a particular year.

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Lodging prior-year returns in PLS

The PLS enables you to lodge most prior-year returns but there are some limits to functionality.

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The pre-fill, pre-lodge and interactive return checking is not available for prior year lodgments in the practitioner lodgment service (PLS).

You may need to refer to your software supporting documentation or contact your digital service provider to determine the prior-year returns that can be lodged by your software.

After lodging using this service, you should receive a message receipt. Treat this receipt as confirmation of your lodgment. The lodgment should appear in your lodgment report or in Online services for agents.

To avoid duplicate lodgment and delayed processing, don't attempt to re-lodge a return unless we direct you to – even if the lodgment does not show up on your lodgment report.

If you have received that message receipt and your lodgments are still not appearing in your lodgment report or in Online services for agents after 12 days, and we have not contacted you about your lodgments, contact the registered agent phone line on **13 72 86** Fast Key Code **1311**.

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Future-year lodgments in PLS

Future year lodgments must be made no later than 15 June. Alternatively, they can be lodged as usual after 1 July.

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A future-year return is a return lodged with the ATO before the end of the current reporting period. For example, a 2024–25 tax return lodged before the end of the 2024–25 financial year.

Future year lodgments must be lodged on or before **15 June**. If this date falls on an ATO maintenance weekend, then lodgments need to be made on the Friday prior to 15 June. Alternatively, the lodgment can be made as normal after 1 July.

This only applies to future year lodgments. It does not apply to lodgment of prior year returns.

Future-year returns are available for the following form types:

- fringe benefit tax return
- individual tax return
- company tax return
- trust tax return
- self-managed super fund return
- partnership tax return
- superannuation fund return.
- attribution managed investment trust return
- attribution corporate collective investment vehicle sub-fund tax return.

You may use the current-year form to lodge for a future year. The tax return form in SBR-enabled software has an option to indicate the lodgment is for a future year.

We will accept **early lodgment of returns** up to and including 15 June of the relevant financial year, if the return is lodged via SBR-enabled software and is lodged either:

- by a foreign resident for tax purposes who
 - is leaving Australia permanently
 - will no longer derive Australian-sourced income (other than interest, dividend and royalty income)
- by an Australian resident for tax purposes who
 - is leaving Australia
 - will no longer be an Australian resident for tax purposes
 - will no longer derive Australian-sourced income (other than interest, dividend and royalty income)
- by a taxpayer with a substituted accounting period (SAP)
- on behalf of a deceased client to finalise probate.

Generally, pre-fill data will not be available for early lodged returns.

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Lodging activity statements in PLS

What you need to do before you can lodge an activity statement for a client in the practitioner lodgment service (PLS).

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Before you lodge activity statements for a client, you must create a relationship between the registered agent and the client in the practitioner lodgment service (PLS).

You can use the **client update (CUREL)** service to add a client to your client list. Check if the client is already on your client list before updating.

If you are a tax agent linked to a client's IT role, you will be able to lodge activity statements without sending a client update.

Activity statements received by other electronic channels or paper can also be lodged through the PLS, provided the client is listed on your

client list.

The activity statement list interaction and the **activity statement lodgment report (ASLRPT)** will contain the unique document identification numbers (DINs). A DIN is required to request pre-fill information for a specific activity statement and to lodge the activity statement.

Revisions can be lodged using the DIN of the activity statement that is to be revised.

For more information, see our [Simpler BAS GST bookkeeping guide](#).

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Amendments and revisions in PLS

The rules and processes for making amendments and revisions in the practitioner lodgment service (PLS).

Last updated 1 July 2025

Forms that can be amended or revised

Forms that can be amended or revised through the practitioner lodgment service (PLS) include:

- activity statement (AS)
- individual tax return (IITR)
- company tax return (CTR)
- fringe benefits tax return (FBT)
- superannuation fund tax return (FITR)
- self-managed super fund return (SMSF)
- trust tax return (TRT)
- partnership tax return (PTR)
- attribution managed investment trust return (TRTAMI)

- attribution corporate collective investment vehicle sub-fund tax return (TRTAMI).

Activity statement revisions

The PLS may be used for a revision if the lodged form is allowed to be revised. The only way to determine whether a form can be revised through the PLS is by attempting to lodge the revision. An error will be returned if the lodgment is not revisable.

Assessments made on activity statements that are more than 4 years old cannot be revised.

The revision indicator must be completed with a number sequentially selected between 1 (for the first revision) and 9. If the revision is required and the indicator is not completed, our systems will treat the revision as an original activity statement and will generate an error that will result in a processing delay.

A maximum of 9 revisions can be lodged electronically for a particular activity statement period for a client. The same revision indicator number cannot be used more than once for the same activity statement.

If there is a subsequent revision of an activity statement, the revision indicator number must be higher than one previously used for the same activity statement.

The DIN used to lodge the revision must be the DIN from the activity statement being revised.

A revision to an activity statement can be lodged through the PLS, even if the original activity statement or the previous revision was not made through the PLS.

Indirect taxes 4-year time limit

A 4-year time limit applies to claiming a refund or credit for indirect taxes.

Entitlements to credits or refunds must be made within 4 years from the end of the tax period the refund relates to. If you are revising an activity statement, the claim must be made within 4 years from the day after the notice of assessment is given.

Income tax and FBT amendments

Preparing an amendment for lodgment through the PLS is similar to lodging a revised activity statement:

- Lodgment of an electronic amendment is done using the PLS form that applies to the return being revised.
- The amendment indicator must be completed with an amendment number starting with 1 (for the first revision) followed by subsequent numbers – if the revision indicator is not completed, the return will be treated as an original return.
- If there is a subsequent amendment of a return, the amendment indicator number used must be higher than one previously used for the same return.
- The reason for amendment must also be provided.
- The amended return must pass the PLS validation rules to be accepted. This means all labels should be transmitted, including those with amended values.

An amendment to a return can be lodged through the PLS, even if the original return or a previous amendment was not made through the PLS.

However, an original return must be lodged (through any channel) before an amendment can be made. You will receive an error message if an original has not been lodged.

What cannot be updated via an amendment

The purpose of an amendment is to request an alteration to an income tax assessment. It is not a request to update taxpayer details.

Details you cannot update include items such as:

- taxpayer name
- address
- gender
- date of birth.

If you need to add the taxpayer to your client list, you must use the client update (CUREL) service before lodging the amendment.

EFT details contained in an amendment

Amendments containing electronic funds transfer (EFT) data will generate EFT transactions. If EFT details are the only alteration to the return, do not use an amended return.

EFT information can be updated using the PLS Client Update Financial Institution (CUFI) service.

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Specific forms and schedules in PLS

See detailed information about common ATO forms and schedules you can lodge in the practitioner lodgment service (PLS).

Last updated 1 July 2025

Capital gains tax

The *Capital gains tax (CGT) schedule* includes summary information from the *CGT worksheets (PDF, 235KB)* and explains how the net capital gain on the tax return was calculated.

A CGT schedule must be lodged with all individual, company, trust, attribution managed investment trust (TRTAMI), super fund and self-managed super fund tax returns if the total current-year capital gains (including capital gains distributions from trusts) exceed \$10,000.

Only one CGT schedule can be attached to a tax return, except TRTAMI where there is no limit (up to the maximum size of the message).

Closely held trust reporting

Trusts must report:

- beneficiaries quoted TFNs
- amounts withheld, if a beneficiary has not quoted a TFN.

This information is lodged using the *Trustee details – closely held trust reporting* form (CHTWTHHLD) that provides details of the trust and trustee and indicates the report that is being provided.

Beneficiary details need to be provided in the *Beneficiary details schedule*.

Paying withheld amounts

Trustees registered for TFN withholding for closely held trusts will be issued annually with an activity statement.

Amounts withheld are reported at label W3 Other amounts withheld. Payments can be made in the same way as for any other activity statement.

Amending a report

The *Annual TFN withholding report* can be lodged more than once and the latest report received is considered the current lodgment.

When lodging an amended annual report, you only complete the details of the beneficiary being amended in Section B.

Beneficiary details

The *Beneficiary details schedule* provides information about a trust beneficiary and is attached to the *Trustee details – closely held trust reporting* form (CHTWTHHLD).

The report will determine the fields of *Beneficiary details (Closely held trust)* (CHTWTHHLDBEN) that must be completed.

A separate schedule must be completed for each beneficiary.

Consolidated corporate groups form and schedule

Eligible wholly owned corporate groups can consolidate to form a single entity for income tax purposes.

A consolidated group operates as if it were a single entity (company) for income tax purposes with the head company (as the only recognised taxpayer) lodging a single income tax return on behalf of all the group members.

A pay as you go (PAYG) instalment rate is issued to the head company after lodgment of the first consolidated income tax return with the head company, then paying a single set of PAYG instalments (based on this rate) thereafter.

The head company's public officer (as listed in the Australian Business Register) or its registered tax agent must notify us of the decision to consolidate. This includes the date of consolidation, details of the head company and all subsidiary members.

Alternatively, the tax agent can notify us of the formation when lodging an income tax return via the practitioner lodgment service (PLS) for the income year in which the chosen date of consolidation occurs. You can refer to [Notification of formation of an income tax consolidated group](#).

If subsidiary members join or leave the consolidated group, the head company must notify us of the changes. For more information, refer to [Form for notifying members joining or leaving the group](#).

A [consolidated group losses schedule](#) will also need to be completed if one or more tests are met.

Notification of formation of an income tax consolidated group

The notification schedule can be used for 2 purposes:

- It can be lodged with the head company's first tax return to provide details of the formation of the group – the schedule will also be attached to *Notification of members joining and/or leaving the group* to report changes in membership.
- As the initial notification of the formation of a consolidated group
 - the schedule is lodged with the first tax return for the group
 - submitting the notification via PLS at least 28 days before lodging the first tax return for the group will allow us to update our records and ensures correct processing of the return

- the start date of consolidation can be any date within the income year of the tax return being lodged
- the schedule cannot be used to notify consolidation in a future income year.

Form for notifying members joining or leaving the group

Once the consolidated group has been established and the initial notification lodged, the head company must report all changes in membership.

The head company must notify us of new eligible members joining or leaving the group, within 28 days of the joining or leaving time. To do this, the head company must complete *Notification of members joining and/or leaving the group* and *Notification of formation of a consolidated group* (NAT 6782).

You do not need to list the existing members of the group, only those whose membership details have changed.

If a member is exiting due to deregistration, you should ensure the subsidiary member has been formally deregistered by the Australian Securities & Investments Commission (ASIC) before lodging the form to remove the member.

There is no limit to the number of subsidiary members' joining or leaving details that can be included on the schedule. Even if all subsidiary members exit, the group will continue to exist if the head company continues to fulfil the requirements to be the head company of a consolidated group.

Consolidated groups losses schedule

For more information, see [Consolidated groups losses schedule instructions 2025](#).

Country-by-country reporting

Country-by-country (CBC) reporting takes effect from income years starting on or after 1 January 2016.

For income years starting on or after 1 January 2016 but prior to 1 July 2019, CBC reporting applies to entities that were significant global

entities (SGEs) for the whole or a part of their previous income year.

For income years starting on or after 1 July 2019, CBC reporting applies to entities that were a CBC reporting entity for the whole or a part of their previous income year.

For more information, see

- Country-by-country reporting entities
- Significant global entities

Employment termination payment worksheet

An *Employment termination payment worksheet* (schedule) has been integrated into the individual tax return.

Family trust or interposed entity (election, revocation, variation)

The *Family trust election, revocation or variation* (FTER) and *Interposed entity election or revocation* (IEE) can be lodged as either:

- a schedule to the appropriate tax return
- a stand-alone form when used for an election only.

The FTER as a stand-alone form can be used for election only. A revocation or variation must be lodged with the tax return of the trust for the year it takes effect.

Revocations or variations

Revocations and variations must be made in the income year that they take effect and must be lodged with the tax return of the trust using the above schedules.

Fringe benefits tax return

Fringe benefits tax (FBT) returns and amended returns can be lodged through the practitioner lodgment service (PLS).

Schedules can't be included with the FBT return.

The reporting period for FBT is from 1 April to 31 March. No other dates can apply.

A future year is a lodgment by a client or tax agent before the end of the current reporting period. A future-year FBT return cannot be more than one year into the future (current year + 1).

Refunds resulting from an FBT assessment or amendment must be received via electronic funds transfer (EFT).

Rejected direct refund request (cheque issue)

When a direct refund request is rejected, a standard notice of assessment with a refund cheque is issued.

FBT and activity statements

If paying FBT by instalments, all activity statements for the FBT year ending 31 March (including the March quarter) should be lodged before lodging their FBT return. This will enable us to update your client's FBT account.

Income details schedule

From 1 July 2020, the *Income details schedule* must be completed for most income labels on individual tax returns.

The amount of information you need to enter manually will depend on your software and the amount of your client's pre-filled information.

Your client's pre-fill data will provide income and expense information we have from various organisations.

If any of their pre-fill data is not available when you are preparing their tax return, ask your client to provide specific and relevant information to ensure you have accounted for all sources of income and any allowable deductions or rebates.

International dealings schedule

The *International dealings schedule* can be lodged electronically with a company, partnership, trust, attribution managed investment trust (AMIT) or attribution corporate collective investment vehicle (CCIV) sub-fund tax return form.

Only one international dealings schedule can be attached to a tax return.

For more information, see the [International dealings schedule instructions 2025](#).

Losses schedule (for entities not consolidated)

The Losses schedule gathers more detailed information about losses available to be claimed in subsequent years by company, super fund and trust entities.

Multi-property rental schedule

From 1 July 2020, the *Multi-property rental schedule* must be lodged for all individual tax returns when any rental labels are completed.

You can include the details of all properties on one *Multi-property rental schedule*.

[Rental schedules](#) will still be required for partnership and trust tax returns.

Non-resident foreign income schedule

The *Non-resident foreign income schedule* reports foreign income of non-residents with a Higher Education Loan Program (HELP), VET Student Loan (VSL) or Australian Apprenticeship Support Loan (AASL) – previously known as Trade Support Loan (TSL).

PAYG payment summary

A payee receives a *PAYG payment summary* from the payer or withholder.

You must complete the *Individual PAYG payment summary schedule* for 2018–19 and earlier tax returns, if your client received a payment summary from any of the following:

- voluntary agreements
- withholding if an ABN has not been quoted

- labour hire or other specified payments
- payments to foreign residents
- personal services income.

Note: The *Individual PAYG payment summary schedule* does not apply to 2019–2020 and later returns, as this information should now be included in the [Income details schedule](#).

Company, trust and partnership returns

To enable declaration of income and claiming of credits the following items are included on company, partnership and trust returns:

- withholding, if an ABN has not been quoted
- payments to foreign residents.

Rental schedules

The *Rental schedule* must be lodged for the following returns, when any of the rental labels are completed:

- partnership tax returns
- trust tax returns
- 2018–19 and earlier individual tax returns.

If your client owns more than one rental property, a separate rental schedule must be prepared for each property.

Note: The [Multi-property rental schedule](#) must be lodged for all 2019–20 and later individual tax returns when rental details must be completed.

Reportable tax position (RTP) schedule

The RTP schedule must be included in an entity's company tax return, where they have met the lodgment criteria in the *RTP schedule instructions*.

The schedule captures 3 types of disclosures:

- RTP Category A – tax uncertainty reflected in the taxpayer's company tax return

- RTP Category B – uncertain tax position recognised or contingent liability (asset) disclosed in the taxpayer's financial statements
- RTP Category C – specific arrangements of concern or self-assessed risk ratings for arrangements covered by practical compliance guidelines.

Who needs to complete the RTP schedule

A taxpayer will need to complete an RTP schedule, if any of the following apply:

- We have notified them in writing.
- They are lodging a company tax return for the entire year and their total business income is either
 - \$250 million or more in the current year
 - \$25 million or more in the current year and they are part of a public or foreign owned **economic group** whose total business income is \$250 million or more in the current year or the immediate prior year.

If a taxpayer meets the criteria to lodge the schedule, they must do so even if they have no disclosures to make.

Research and development (R&D) tax incentive schedule

Any research and development tax incentive claims, including amendments, must be accompanied by a *Research and development tax incentive schedule* (R&D schedule).

Only one schedule can be submitted with each company tax return.

For more information, see [Research and development tax incentive schedule 2025](#).

If you make a request for an amendment

If your client requests an amendment that includes changes to their R&D claim, you must complete an R&D schedule showing the amended figures and lodge with an amended company tax return form.

Superannuation lump sum worksheet

The superannuation lump sum worksheet for individuals is no longer required, as it has been integrated into the individual tax return service in the PLS.

Trust income schedule

The trust income schedule can be lodged electronically with a company, partnership, trust, small APRA fund or self-managed superannuation return form.

Only one trust income schedule can be attached to a tax return.

For more information, see [Trust income schedule 2025](#).

Tax returns

You can lodge the following tax returns via the PLS:

- individual, including the short form for franking credit refund
- company
- superannuation fund
- self-managed super fund
- partnership
- trust
- attribution managed investment trust
- attribution corporate collective investment vehicle sub-fund.

You will receive an acknowledgment of lodgment, when the return has been successfully submitted. The format may vary depending on the software you are using.

We aim to finalise the majority of electronically lodged current year tax returns within 12 business days of receipt. However, some returns may take longer to finalise depending on the situation associated with the lodgment.

Taxpayer's surname, date of birth and gender (only required for some forms) must match our records to allow lodgment of the Individual tax return to progress.

Notification of change of name for individual taxpayers

Notification of a name change can no longer be made through the lodgment of the individual tax return. The individual must contact us to verify their identity.

Client names on individual tax returns lodged through the PLS must match our records.

If a change of name has not been verified and updated in our records before lodging the tax return, the notice of assessment will display the taxpayer's prior name as held by us.

EFT direct refund

Only Australian financial institutions can be used. Details must be entered when a credit (refund) is due for:

- individual returns, including franking tax credits
- trust returns
- company returns
- super fund returns
- SMSF returns.

Rejected direct refund request

When a direct refund request is rejected, a standard notice of assessment with a refund cheque is issued.

Refund of franking credit

If you're only claiming a refund of franking credits (RFC) and your client does not need to lodge a full individual tax return, use the Individual tax return form. However, only complete the labels for the claim being made.

Labels you may need to complete are:

- dividends – unfranked amount
- dividends – franked amount
- dividends – franking credit

- tax file number (TFN) amounts withheld from dividends.

A taxpayer may also claim a refund of franking credits, if they have had amounts withheld from their dividends because they did not provide a TFN.

If an individual tax return needs to be submitted after the lodgment of an application for refund of franking credits, then it needs to be submitted as an amendment.

Lodgment of the individual tax return as an original after the application of RFC will result in a rejected lodgment.

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Services

Describes the service functions the PLS provides. The availability of these services will depend on your software.

Last updated 1 July 2025

Client update (CUREL)

A relationship (client link) must be established before accessing or using the practitioner lodgment service (PLS) for a particular client.

Tax agents can update client details for both activity statements and income tax, while BAS agents can only update client details for activity statements.

You can add or remove a link between a client and yourself.

If a relationship already exists for that client with another registered agent, that relationship will be end-dated at the time of the new update.

If a client is removed from your client listing and later restored, all client data will be accessible from the restoration date. Clients may have different registered agents for different roles.

Types of client updates currently available, depending on the software you use, include:

- add or remove a relationship with a client – (CUREL)
- advise date of death – (CUDTL)
- update the legal name of a trust, super fund or partnership – (CUDTL)
- add or remove activity statement roles – (CUMAS)
- update lodgment status (RNN or FRNN) – (CURNN)
- update addresses (business, residential, postal) – (CUADDR)
- update electronic details (email, telephone numbers) – (CUEC)
- update financial institution details – (CUFI).

Updating an individual's name cannot be done via the PLS. The individual must contact us to verify their identity.

Updates to your client list (adding or removing clients) occur in real time for single transactions with the PLS, providing there are no errors in the request.

Refer to your software's transmission response to confirm that the information was sent and received successfully.

Direct debit (DD)

Direct debit (DD) may be used to pay personal income tax, fringe benefits tax, activity statement, company income tax, superannuation fund income tax and superannuation guarantee charge.

Direct debit can be set up on your client's nominated Australian financial institution account or a credit or debit card. Overseas accounts are not accepted.

Only card holders can set up or modify a direct debit using their credit or debit card. This service is available via Online services for individuals and Online services for businesses.

Financial institution accounts

To authorise us to debit their financial institution account, your client must first have a direct debit authority in place with us on the specific relevant tax account.

Direct debits are initiated by sending a single direct debit request to us for each debit interaction.

Direct debit authority

The details on the authority must match the client details and bank account of the direct debit request. The authority gives us permission to debit the nominated bank account.

The request for direct debit authority can be made:

- using Online services for agents
- by phone
- through myGov (when making a payment plan online)
- using the **Direct debit request form (NAT 2284)**.

To cancel a direct debit authority, contact your bank or contact us by phone or in writing (we will not debit an account until a direct debit authority request has been received).

Direct debit request

The request direct debit service allows you to request that we initiate a one-off single direct debit from a nominated bank account. A direct debit authority must already be in place with us to use this service.

After a successful direct debit request, a response will be received via your software that contains an 'arrangement ID' (a unique payment reference number).

Direct debit cancel

The cancel direct debit service allows you to cancel a previously requested one-off single direct debit from a nominated bank account. This does not cancel the direct debit authority. The arrangement ID provided in the original request must be used to cancel the direct debit.

Changing bank account details for direct debit

If you want to change bank account details, you must complete another DD authority for the new bank account to provide us with permission to debit the new account. This will also cease the authority and debits for the previous account.

If you want to change the bank account name only you can phone the EFT help desk on **1800 802 308** at least 5 business days before the payment date.

Changing the amount of a funds transfer

If you need to change a payment amount after you've transmitted a direct debit, phone the EFT help desk on **1800 802 308** no later than 3 business days before the payment date. The existing funds transfer will be cancelled. You can then transmit a new DD request that includes the updated payment amount.

Private ruling (PR)

The private ruling (PR) service allows you to submit a request for a private ruling on behalf of a client or a group of clients.

A private ruling is binding advice that sets out how a tax law applies to a taxpayer (individual or business), in relation to a specific scheme or circumstance.

An application for a private ruling can be lodged via the PLS.

However, the application cannot be cancelled or revised. Further information cannot be provided once submitted.

These attachments can be included in the application, when submitted via your software:

- you can submit up to 6 attachments with the PR request
- supported file types are – doc, pdf, rtf, xls, tif, jpg, bmp, png, gif, mpp, ppt, docx, dotx, xlsx, xltx, pptx, potx, ppsx
- compressed zip files are not supported
- each file cannot exceed 10MB.

Our staff perform a manual check of the authority of the intermediary to act on behalf of the taxpayer. This is part of the private ruling process.

Individual income tax return profile compare (IITRPRFL)

The individual income tax return profile compare (IITRPRFL) is an optional service for current-year returns. It allows you to receive real-time messages for your clients regarding income and deductions that are unexpected.

You can select this service through your software, which will access our operational analytics to see if any of the claims are out of the ordinary.

An example of the type of message that may be returned is:

'Your total work-related expenses of \$xxx are high compared to others in your occupation with similar income. Please review these amounts, particularly your claims for car and other deductions. (Occupation: xxx)'

Messaging for clients is available for the following labels:

- interest income and dividend income
- work-related expenses
- cost of managing tax affairs – other expenses incurred
- other deductions – other (D15)
- rental interest
- cost of sales and total expenses for sole traders.

Note: All labels related to salary and wage income need to be completed for work-related expenses and other deductions responses to be correct.

Messages are advisory only.

- Receiving a message does not mean a claim is incorrect – it is intended to prompt you to consider unexpected claims that we are more likely to review.
- Not receiving a message does not necessarily mean a claim is correct.

Receipt of a nudge message is not a factor in selection for cases for compliance action. It is the information included on the lodged tax return that informs risk modelling.

We will monitor use of the system to ensure it is being used in line with its primary intent of highlighting unexpected claims.

Lodgment Progress (LDGPROG)

This service allows the tax agent to track the progress of a tax return for the following return types:

- tax returns
- refund of franking credits (company, trust and individual)
- company tax return
- strata body corporate tax return (company)
- partnership tax return
- super fund tax return
- self-managed super fund annual return
- trust tax return.

Client Communication service (CLNTCOMM)

The Client Communication List service allows you to request and list a client communication record for a single client, multiple clients or all clients.

The Client Communication Get service allows you to request and retrieve client communications for a single client, multiple clients or all clients through:

- paper
- myGov
- SMS
- email
- ATO online
- agent digital.
- ATO app

Communication Preferences service (COMMPREF)

The communication preferences services allow you to manage some communications between us, the tax practitioner and their client.

For a practice to be able to set their client's communication preferences, they need to set their practice (default) preference first.

By choosing communications to be sent to their practice, clients of agents will have their mail sent electronically to their agent instead of to the client's myGov Inbox or by post.

Tax agents can set preference for all 6 communication types:

- income tax
- activity statement related
- debt
- study and training support loans
- superannuation
- employer and business obligations.

When setting a client's communication preferences to Practice, agents will need to provide a declaration that they understand that the preferred address for service for these communications issued via the Agent Digital channel is Online services for agents.

This is where we make the communications available to the agent. However, software can be used to retrieve the communications from Online services for agents.

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Reports available in PLS

Tax practitioner client management reports (TPCMR) are available through the practitioner lodgment service (PLS).

Last updated 1 July 2025

List of available reports

The reports available in the practitioner lodgment service (PLS) are listed in Table 5.

Availability and access to these reports will depend on your software.

Table 5: Tax practitioner client management reports (TPCMR) in PLS

Report description	PLS abbreviation	Category
Electronic funds transfer report	EFTRS	Subscribed
Activity statement client report	ASCRPT	On-demand
Activity statement lodgment report	ASLRPT	On-demand
Income tax client report	ITCRPT	On-demand
Lodgment performance report	LDGPRGM	Compulsory

Manage report subscription

Manage report subscription allows for the addition or deletion of a subscription to the Electronic funds transfer report (EFTRS).

Manage agent trust (MAT)

The manage agent trust (MAT) service allows you to create, maintain and remove a registered agent trust account.

Upon providing details of their trust account, agents then subscribe to the Electronic funds transfer report via their software provider. This will then enable agents to receive the EFT reconciliation report that shows details of each EFT refund sent to your nominated trust account.

Get report

The Get report function allows you to retrieve a generated report. The reports functions are available to registered agents and fall into 3 categories:

- compulsory
- subscribed
- on-demand.

The lodgment performance report is a compulsory report to registered agents. It provides statistical information on the status and number of tax lodgments made during a lodgment period.

The generation of these reports will be initiated by us periodically or at specific points in time when required. You don't have the choice to opt-out from receiving compulsory reports.

The activity statement client report (ASCRPT), activity statement lodgment report (ASLRPT) and income tax client report (ITCRPT) are on-demand. You must request every time they are required, unless your software is designed to auto send requests on your behalf.

Note: Each report can only be downloaded once. If you use multiple software packages, only one can access it. Once downloaded, others cannot retrieve it.

Subscribed reports

Subscribed reports are optional. They are sent automatically to subscribers to the service when the relevant data becomes available.

Do not subscribe to the Electronic funds transfer report multiple times. Subscribing more than once will unsubscribe you.

If you have unsubscribed, you will need to resubscribe via your software provider. If you have any issues, phone Registered Agent Support on **13 72 86**.

Electronic funds transfer (EFTRS) reconciliation

This subscribed report provides details of EFT refunds expected to be deposited into the registered agent's trust account. Each report lists the:

- registered agent's details
- date of refunds
- number of refunds
- details of each refund
- total value of refunds for the specific business day.

The report is made available **once per trust account per day** where a deposit is expected and is available for 90 days after it's generated. Once the report is received it is no longer available online. If your agency has multiple agents or branches which require this information, we recommend the receiving agent distribute the EFTRS report to internal stakeholders.

To be eligible for this report, you must have provided the details of the trust account to us. This can be done via your software using the [Manage agent trust \(MAT\)](#) service.

On-demand reports

On-demand reports allow for a specific report to be generated as needed. The following reports can be requested on demand.

Activity statement client report (ASCRPT)

The on-demand report provides details of clients linked to your registered agent number for the activity statement role. The report is generated on-demand and is available for 90 days after it is created.

You must request this report every time they are required (unless your software is designed to auto send requests on your behalf).

The client report doesn't include clients with a security assessed clients (SAC) protected rating. The client list will include ATO staff SAC.

In addition to the requesting agent details, the report lists:

- client information
 - client first name
 - client surname
 - client organisation name

- client type
- tax file number
- Australian business number
- client address
 - postal address line 1
 - postal address line 2
 - suburb or town
 - state
 - country
 - postcode
- role details
 - client account number
 - client account status
 - address line 1
 - address line 2
 - suburb or town
 - state
 - country
 - postcode
 - activity statement frequency
 - GST indicator
 - GST reporting method
 - last activity statement lodged year
 - last activity statement lodged month
 - last activity statement form lodged
 - withholder payer number.

Activity statement lodgment report (ASLRPT)

The on-demand report provides a list of clients and their associated lodgment activity, even if you are not linked to their activity statement role. The report is generated on-demand and is available for 90 days after it is created.

You must request this report every time it is required (unless your software is designed to auto send requests on your behalf).

In addition to the requesting agent details, the report lists:

- client information
 - client first name
 - client surname
 - client organisation name
 - client type
 - Australian business number
 - tax file number
 - withholder payer number
- account information
 - client account number
 - client account type
 - client account status
 - registered agent number (RAN) – agent linked to the account
 - destination (client, practice or no preferences set)
 - delivery channel (digital, paper or myGov)
 - account balance (activity statement account balance at time of report being requested or run)
 - payment reference number – PRN (unique PRN for the relevant activity statement account)
 - email address
 - postal address
 - activity statement frequency
 - GST indicator

- role information for each account GST status (active or blank)
- PAYG withholding status (active or blank)
- PAYG instalment status (active or blank)
- FTC status (active or blank)
- FBT status (active or blank)
- DGST status (active or blank)
- WET status (active or blank)
- LCT status (active or blank)
- activity statement details
 - DIN
 - status (DSP or held)
 - hold reason
 - activity statement form type
 - form name (for example, R, S or T)
 - AS PAYG instalment amount (only applicable to R, T and N forms and the amount is relevant to the period start date and end date of the activity statement)
 - AS GST instalment amount (only applicable to S and T forms and the amount is relevant to the period start date and end date of the activity statement)
 - period start date
 - period end date
 - due date
 - flexible lodgment eligibility (yes or no)
 - activity statement lodgment reminders for employers
 - reminder issue date
 - treatment type (finalised or unfinalised)
 - expected treatment date

- ATO processed date.

Income tax client report (ITCRPT)

The on-demand report provides details of clients linked to your registered agent number for the income tax role.

The report is generated on-demand and is available for 90 days after it is created. For each client this report will display the 4 most recent years of data.

The client report doesn't include clients with a further return not necessary (FRNN) indicator or some security assessed clients (SAC).

Details include:

- client details
 - tax file number
 - client type
 - client first name
 - client surname
 - client organisation name
- lodgment details
 - substituted accounting period (SAP)
 - lodgment method
 - lodgment status
 - current financial year
 - lodgment due date
 - flexible lodgment eligibility current accounting year
 - lodgment status current accounting year
 - period start date current accounting year
 - period end date current accounting year
 - flexible lodgment eligibility current accounting year less 1
 - lodgment status current accounting year less 1

- period start date current accounting year less 1
- period end date current accounting year less 1
- flexible lodgment eligibility current accounting year less 2
- lodgment status current accounting year less 2
- period start date current accounting year less 2
- period end date current accounting year less 2
- flexible lodgment eligibility current accounting year less 3
- lodgment status current accounting year less 3
- period start date current accounting year less 3
- period end date current accounting year less 3.

For more information, refer to our *Online services for agents user guide* – My practice.

Compulsory reports

Compulsory reports are generated and made available without the need to subscribe or request the report.

Income tax and fringe benefit tax lodgment performance report (ITLRPT)

This compulsory report compares the tax agent's performance against the 85% on-time lodgment benchmark.

The report shows the:

- number of returns due, lodged, lodged on time and overdue
- lodgment performance percentage for the practice
- average lodgment performance percentage of similar practices.

It is a compulsory report generated annually following the end of the financial year. The report can only be retrieved for 14 days following the availability date. If your business software doesn't provide the lodgment performance information, you can track your progress and view your annual lodgment performance via the **Lodgment program status** feature in Online services for agents.

Table 6: ITLPRPT availability dates in PLS

Financial year	Report available
2021	11 July 2022
2022	10 July 2023
2023	8 July 2024
2024	13 July 2025

For more information, see [How we calculate your lodgment performance](#).

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PLS data validation and troubleshooting

How your software examines your data for errors and prevents you lodging in PLS until you have corrected errors.

Last updated 1 July 2025

Partially completing a form in PLS



The ability to partially complete a form in PLS will depend on your software package.

Pre-lodge checks (validation of forms) in PLS



Pre-lodge checks confirm details and discrepancies before lodging in PLS. Your software may call this a validation check.

Interactive check in PLS



The interactive check in PLS is an enhanced pre-lodge check of activity statements and individual tax returns.

Common lodgment mistakes and tips using PLS



How to avoid simple errors on returns lodged in PLS that can delay the issue of assessments to your clients.

Troubleshooting in PLS



What to do before phoning the ATO or your digital service provider.

PLS errors



See key practitioner lodgment service (PLS) errors along with the recommended action to take.

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Partially completing a form in PLS

The ability to partially complete a form in PLS will depend on your software package.

Last updated 1 July 2025

We don't receive the data you've entered until the form is lodged in the practitioner lodgment service (PLS).

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Pre-lodge checks (validation of forms) in PLS

Pre-lodge checks confirm details and discrepancies before lodging in PLS. Your software may call this a validation check.

Last updated 1 July 2025

Checks are designed to ensure the integrity of the data transmitted to us in the practitioner lodgment service (PLS). These checks ensure that returns are correct and, as far as possible, data will be accepted for processing by our systems.

Pre-lodge checks may be built into your software. These checks perform tests on the data before lodgment and advise you of any errors.

The simplest example of this process is the check for an invalid TFN. If you use a TFN that is invalid, your software should alert you. You must correct the TFN before you transmit the return.

If you use pre-lodge checking well before your clients' lodgment due dates, you can ensure that you have enough time to correct or verify any discrepancies and lodge on time.

You can complete a pre-lodge check before seeking your client's declaration to lodge the form.

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Interactive check in PLS

The interactive check in PLS is an enhanced pre-lodge check of activity statements and individual tax returns.

Last updated 1 July 2025

The practitioner lodgment service (PLS) can scan for a number of different errors or discrepancies before lodgment. These errors should be reviewed before the forms are lodged.

Refer to the error messages generated by your software for more information.

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Common lodgment mistakes and tips using PLS

How to avoid simple errors on returns lodged in PLS that can delay the issue of assessments to your clients.

Last updated 1 July 2025

'Care-of' addresses

When completing address fields for a 'care-of' address, note that 'C/-' is the only expression accepted by ATO systems.

All other expressions result in an error and may delay your client's assessment.

Tips for faster processing

Missing or incorrect information can cause delays or produce errors that require more thorough manual intervention.

The following tips will help ensure returns are processed as quickly as possible:

- Your client's surname, date of birth and gender must match the details on our systems (refer to [Updating client details](#)).
- The use of 'additional information' should be avoided wherever possible, unless the information being provided is relevant to the outcome of the assessment (refer to [Prevent delays in processing returns](#)).

The client update service can be used to update the client address.

Activity statement tips

Revision indicator field

The revision indicator is not a compulsory field. It should only be completed, when a revision is needed for an activity statement that has already been lodged.

A processing delay may occur, when the field is completed for an original activity statement lodgment.

The status of an activity statement or revision for your client can be viewed via Online services for agents.

Reporting method elections

If your client has chosen to pay GST or PAYG by instalments, they must keep the same method that was selected in quarter one for the remainder of the financial year.

Variations

If you vary the instalment amount, you must also include the estimated tax for the year. A varied PAYG instalment amount should be typed at **T9** and the estimated tax for the year included at **T8**.

A varied GST instalment amount should be entered at **G23** and the estimated GST for the year at **G22**.

A varied FBT instalment amount should be entered at **F3** and **F2**.

Company tax return tips

Consolidated company

If you are lodging a consolidated tax return on behalf of the head company, at item **3**, 'Status of company', select **Z1**, 'Consolidated head company'.

If the return is not an income tax consolidated group return lodged by the head company, do not include the **Z1** label as this will delay processing.

Calculation statement – labels S and K

Not correctly completing **K** (PAYG instalments raised) and **S** (Amount due or refundable) in the *Company tax return calculation statement* may cause processing delays.

K should only include the net PAYG instalments reported on the company's monthly, quarterly or annual activity statements.

S is the total amount of tax payable or refundable and does not consider any interim or voluntary payments. These payments will be automatically added to the assessment.

Refer to the calculation statement section of the company tax return instructions.

SMSF annual return tips

Account status code

The account status provides information regarding whether contributions can be accepted by the self-managed super fund (SMSF) into an account maintained for the member or former member.

When lodging an SMSF annual return via the practitioner lodgment service (PLS), it is mandatory to provide an account status code for all members. Valid codes are **O** (open) and **C** (closed).

Members with a completed date of death label

If the member closing account balance has been completed with a value greater than zero, then the account status code must be **O**.

If the member closing account balance has not been completed or is zero, then the account status code must be **C**.

Members where the date of death label has not been completed

The account status code must be **O** if either:

- the member held a super interest in the SMSF as at 30 June of the reporting income year
- the SMSF expects to receive and will accept future payments on behalf of the member.

The account status code must be **C** if both:

- the member did not hold a super interest in the SMSF as at 30 June of the reporting income year
- the closing account balance has not been completed or is zero and any of the following apply
 - The member outward amounts less any rolled-in contributions at item **15K** on a *Rollover benefits statement* (RBS) was completed with a value greater than zero.
 - The member lump sum payment was completed with a value greater than zero.
 - The member income stream payment was completed with a value greater than zero.

Clients with restricted access

Some taxpayer records have restricted access. We call these 'security assessed clients'. This means that your client's records can only be accessed by some of our employees. It also means you will be prevented from lodging for your client through the PLS.

Security assessed clients can include government officials, high profile individuals and other taxpayers that may need additional security controls.

To lodge returns or forms for your clients with restricted access through the PLS, you will need to contact us first.

Phone us on **13 28 69** between 8:00 am and 5:00 pm AEST Monday to Friday and ask for **Security assessed clients** on extension **61899**.

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Troubleshooting in PLS

What to do before phoning the ATO or your digital service provider.

Last updated 1 July 2025

Before phoning the ATO or your digital service provider, refer to:

- the relevant part of this **Practitioner lodgment service user guide**
- any support documentation supplied with (or embedded in) your software product
- any software updates or directions provided to you by your digital service provider that may not have been actioned.

You can also phone us on **13 72 86** Fast Key Code **3 1 2**.

If you're unable to log in to your software, phone our technical help desk on **1300 287 539**.

For more information, refer to:

- **Troubleshooting for businesses and tax practitioners** – for known system issues affecting access to or use of ATO online services.
- **Troubleshooting common errors and issues** – for help with technical log on, connection, firewall and virtual private network (VPN) issues.

QC 49409

PLS errors

See key practitioner lodgment service (PLS) errors along with the recommended action to take.

Last updated 1 July 2025

The key practitioner lodgment service (PLS) errors are listed in the tables below.

Against each error code is a description and the recommended action to take. When the recommended action says to phone the ATO, we will ask you to provide your practice details and the details of the error.

The errors are grouped into 3 broad categories:

- **Authentication errors** – errors you may experience when logging in to the PLS
- **Form errors** – errors specific to forms in the PLS
- **General errors** – errors that may apply to any PLS form or transaction.

If you're unable to resolve the error and still need help, phone us on **13 72 86** Fast Key Code **3 1 2**.

PLS authentication errors



See authentication error codes in the practitioner lodgment service (PLS) along with descriptions and recommended action.

PLS form errors



Check practitioner lodgment service (PLS) form error codes along with descriptions and recommended action.

General PLS error codes



See general error codes in the practitioner lodgment service (PLS) along with descriptions and recommended action.

PLS authentication errors

See authentication error codes in the practitioner lodgment service (PLS) along with descriptions and recommended action.

Last updated 1 July 2025

Table 7: PLS authentication errors

Error code	Description	Recommended action
CMN.ATO.AUTH.001	The registered agent number (RAN) used with your Australian business number (ABN) or credential is not related.	<p>If you are using a cloud-hosted software provider or a sending service provider (SSP), check the combination of the RAN and ABN.</p> <p>If you are lodging directly, check the combination of RAN and ABN linked to your credential, and then try again.</p> <p>Attempt to correct in Access Manager. If you still need help, phone our Technical help desk on 1300 287 539.</p>

CMN.ATO.AUTH.002	You are not authorised to lodge on behalf of this client.	You are not authorised to submit this lodgment on behalf of the client. Link this client to your RAN to create a client-to-agent relationship. If the client relationship exists, your credential could be restricted from accessing this client – see the authorisation administrator for your business or practice. If the problem persists and the client is appearing on your client list and is not a restricted client, you may need to remove and re-add the client and try to lodge again.
CMN.ATO.AUTH.003	You are not authorised to submit this type of lodgment.	You may not have the correct permission to submit this lodgment. Contact the authorisation administrator for your business or practice to update your permissions in Access Manager

		and then try again.
CMN.ATO.AUTH.004	No ATO reports currently available. Please try again later.	<p>If the problem persists, check your permissions in Access Manager as you may not be authorised for this report type.</p> <p>If you are using cloud-based software, you may need to contact your digital service provider.</p>
CMN.ATO.AUTH.005	Your credential is not linked to this registered agent number in Access Manager.	<p>Contact the authorisation administrator for your business or practice to authorise your credential for this RAN and set up your permissions in Access Manager.</p> <p>Ensure your permissions are set up correctly in Access Manager.</p>
CMN.ATO.AUTH.006	The requested report belongs to another intermediary. Review request details and try again.	<p>Check that the client-to-agent relationship is correct; the client may be linked to another agent.</p> <p>If the client is linked to your RAN, remove</p>

		and re-add the client and then try again.
CMN.ATO.AUTH.007	You do not have the correct permission for this action.	<p>You may not have the correct permission for this transaction.</p> <p>Contact the authorisation administrator for your business or practice to update your permissions in Access Manager and then try again.</p> <p>If the issue persists, contact us quoting this error code to resolve any issues.</p>
CMN.ATO.AUTH.008	You are not authorised to lodge on behalf of this client.	<p>You are not authorised to submit this lodgment on behalf of the client.</p> <p>If you are a tax practitioner, ensure your RAN is used in the transmission and try again.</p> <p>If you are a business sending on behalf of another business, get an authorisation administrator to ensure there is a business appointment in</p>

		<p>Access Manager and give your credential access if required.</p> <p>If the client is appearing on your client list and is not a restricted client, you may need to remove and re-add the client and try to lodge again.</p> <p>Your RAN must also be linked to the correct agent ABN in Access Manager.</p>
CMN.ATO.AUTH.009	Length of the software ID must be 10 characters.	Length of the software ID must be 10 characters. Contact your software provider to resolve this issue.
CMN.ATO.AUTH.012	SenderRole and software ID cannot both be present in the same request.	Attempt to correct the field.
CMN.ATO.GEN.200001	An unexpected error has occurred. Please contact the ATO.	This error is often due to a timeout within our system. It is recommended to attempt the request again.

		If the issue persists, contact us quoting this error code to resolve any issues.
SBR.GEN.AUTH.001	Mandatory information missing from the transmission. Contact your software provider.	Inform your digital service provider that the following element or attribute {AttributeName} was not found in the transmission.
SBR.GEN.AUTH.002	Mandatory information provided in the transmission is invalid.	Check that you have correctly entered identifiers in your software (for example, ABN, TFN, etc). Contact your digital service provider for assistance.
SBR.GEN.AUTH.003	Reporting party identifier information is missing from the lodgment.	Check that you have included the reporting party identifier (TFN or ABN) in the lodgment.
SBR.GEN.AUTH.004	Check the credential details match the details of the business or agent submitting the information.	Check the ABN in the credential matches the business or registered agent details (for example, ABN or RAN) in the transmission. If necessary, contact your

		<p>authorisation administrator.</p> <p>If you still need help, phone our Technical help desk on 1300 287 539.</p>
SBR.GEN.AUTH.005	Misalignment of identifying information.	Check that the client identifiers (TFN or ABN) entered into the practice software match the client identifiers used for the lodgment.
SBR.GEN.AUTH.006	A notification does not exist for your software provider for sending your online (cloud) transactions.	<p>A notification must exist in Access Manager for your digital service provider before attempting to transact.</p> <p>Phone us on 1300 852 232 or use Access Manager to notify us of a hosted SBR software service. You will need to provide the following details:</p> <ul style="list-style-type: none"> • digital service provider name • their ABN and software ID. <p>For more information on hosted SBR services, refer</p>

		to Cloud software authentication and authorisation.
SBR.GEN.AUTH.007	Contact your software provider.	The digital service provider has not been accredited as an online (cloud) software provider. Contact your digital service provider.
SBR.GEN.AUTH.008	Your notification for the online (cloud) software provider does not contain the correct Software ID.	Check and update your hosted SBR software ID through Access Manager or by phoning us on 1300 852 232 .
SBR.GEN.AUTH.009	You may not have the correct permission to submit this lodgment.	You may not have the correct permission for this transaction. Contact the authorisation administrator for your business or practice to update your permissions in Access Manager and then try again.
SBR.GEN.AUTH.010	Your transaction failed due to a problem with the online (cloud)	The credential used by the digital service provider for securing online (cloud)

	software provider's system.	transmissions made by the business is not enabled for these services. To resolve, contact your digital service provider.
SBR.GEN.AUTH.011	Contact your software provider.	The digital service provider has disabled your nomination. Contact your digital service provider or nominate a new hosted software service on 1300 852 232 .
SBR.GEN.AUTH.012	Intermediary identifier information is missing from the lodgment.	Ensure that the TFN, ABN or ARN of the intermediary is in the appropriate field.
SBR.GEN.AUTH.013	The ABN of the business being acted on behalf of is required.	Attempt to correct the field.
SBR.GEN.AUTH.014	A client's ABN, TFN, WPN or ARN is required for this request.	Attempt to correct the field.
SBR.GEN.AUTH.015	You are not authorised to submit this request. Review permissions in	You may not have the correct permission for this transaction. Contact the authorisation

	Access Manager and try again.	administrator for your business or practice to update your permissions in Access Manager and then try again.
SBR.GEN.AUTH.016	Mandatory information missing from the lodgment.	Information required for authorisation processing is missing from the lodgment. Review and update required information.

QC 49409

PLS form errors

Check practitioner lodgment service (PLS) form error codes along with descriptions and recommended action.

Last updated 1 July 2025


The ATO_NITR_2024_Package_V1.0.zip can be found at [Standard Business Reporting \(sbr.gov.au\)](https://www.sbr.gov.au/Standard-Business-Reporting) .

Table 8: PLS form errors

Error code	Description	Recommendation
CMN.ATO.AS.000162	DIN – document identification number is required.	A valid document identification number (DIN) must be provided.

<p>CMN.ATO.CGTS.402181</p>	<p>Invalid small business concessions total amount.</p>	<p>Total small business concessions cannot be more than Total year capital gains tax less the capital gains tax discount.</p>
<p>CMN.ATO.CGTS.402184</p>	<p>Invalid amount. Total net capital gain amount incorrect.</p>	<p>Net capital gain must equal current year capital gains, less:</p> <ul style="list-style-type: none"> • Total capital losses • Total capital gains concessions applied • Total small business concessions applied
<p>CMN.ATO.CTR.428028</p>	<p>Invalid percentage of foreign shareholding (valid values are 1-100%).</p>	<p>Percentage of foreign shareholding must be between 1 and 100.</p>
<p>CMN.ATO.CTR.428076</p>		<p>Percentage of member interest must be between 1 and 100.</p>
<p>CMN.ATO.CTR.428167</p>	<p>Total salary and wage expenses action code required, where amount field has been populated.</p>	<p>At Financial Information when the amount populated, Total salary and wage expenses code must be provided.</p>

<p>CMN.ATO.CTR.428185</p>	<p>Check claim for early payment interest CR – must not be less than 50 cents.</p>	<p>Check the for interest, early payment, amount of and provide answer that above 50</p>
<p>CMN.ATO.CTR.448352</p>	<p>From 2024 (replaces CMN.ATO.CTR 428352) International dealings schedule required.</p>	<p>An <i>International Dealings Schedule</i> is required for the following:</p> <ul style="list-style-type: none"> • The value of international dealings related to the company greater than \$2 million • The entity is either a direct or indirect shareholder in a foreign trust, foreign company or foreign entity that has control over foreign transfers <p>There is a response question 'thin capitalization provisions apply to you?' or 'thin capitalization or debt deduction creation rules applicable</p>
<p>CMN.ATO.CTR.428354</p>	<p>Research and development tax incentive schedule must be attached.</p>	<p>Where R&D have been completed, <i>Research and development incentive schedule</i> must be attached</p>
<p>CMN.ATO.CTR.438356</p>	<p>Sum of Refundable R&D tax offset and</p>	<p>Refundable offsets must</p>

		instalmer in the calc statement
CMN.ATO.CTR.428417	Transactions with specified countries question incorrect.	If there is response <i>Internatio</i> <i>dealings s</i> at 'Did you dealings v internatio related pa located in countries' response Overseas transacti Transacti specified countries Label I) or <i>Company</i> must also
CMN.ATO.CTR.430014	International dealings schedule required.	An <i>Internat</i> <i>dealings s</i> must be a if any of t following are greater zero: <ul style="list-style-type: none">• interes expens overse• royalty expens overse• sector deduct flow-or divider
CMN.ATO.CTR.430016	Depreciation expenses are greater than accounting expenditure subject to R&D	For a taxp claiming I for certain at Small b entity sim depreciat

	incentive plus non-deductible expenses.	<p>Depreciat expenses be greater sum of bc</p> <ul style="list-style-type: none"> • accour expenc subject tax inc • non-de expens
CMN.ATO.CTR.430021	Check depreciation expenses or deduction for decline in value of depreciating assets amount.	<p>One of the following needs to l addresse</p> <ul style="list-style-type: none"> • an amc present Deduc decline of dep assets there is amount Deprec expens • an amc present Deprec expens there is amount Deduc decline of dep assets taxpay claimin Deduct certain Small b entity : deprec
CMN.ATO.CTR.430216	Check taxable/net income/loss for the Company, in Reconciliation to	Check tax net incom for the Co Reconcilia

	taxable income or loss.	taxable in loss.
CMN.ATO.CTR.500389	Refundable digital games tax offsets are greater than \$20,000,000.	The sum of year refundable digital games tax offsets are being claimed. Total amount of current year refundable digital games tax offsets already claimed being claimed related to must not exceed \$20,000,000.
CMN.ATO.CTR.500390	Tax file number for the Distributions to beneficiaries of trust schedule is invalid.	The tax file number (TFN) provided for the Distributions to beneficiaries of trust schedule must be the same as the TFN provided for the parent for
CMN.ATO.CTR.500391	Distributions to beneficiaries of trust schedule must be present.	Distributions to beneficiaries of trust schedule must be present when Gross Distributions to beneficiaries of trusts are provided.
CMN.ATO.CTR.500392	Reporting period start date for the Distributions to beneficiaries of trust schedule is invalid.	Reporting period start date for the Distributions to beneficiaries of trust schedule must be the same as the Reporting period start date for the parent
CMN.ATO.CTR.500393	Reporting period end date for the Distributions to beneficiaries of	Reporting period end date for the Distributions to beneficiaries of

	trust schedule is invalid.	trust sche must be t as the Rej period en the paren
CMN.ATO.CTR.W00022	Questions regarding depreciating assets should be answered if Deduction for decline in value of depreciating assets is greater than zero.	If Deducti decline in depreciat is greater zero, ther questions regarding depreciat should be answered
CMN.ATO.CTR.W00027	Ensure Gross distribution from trusts amount is declared.	Distributio beneficiary trust sche provided l distributio trusts am not declar
CMN.ATO.CTR.W00028	We use information in this form to meet our obligation to publish R&D expenditure companies claim. This will include publishing your company name, ABN or ACN and claim for notional deductions. For more information, see ato.gov.au	We use in in this form our obliga publish R&D expenditu companie This will in publishing company Australian number (/ Australian number (/ claim for r deduction more info see ato.g
CMN.ATO.CUREL.000041	Either individual or non-individual name must be supplied.	You must the client
CMN.ATO.CUREL.EM41665	The client has not lodged a	The agent be inform

	nomination for the agent.	the client complete nominatic process b linking ca
CMN.ATO.DIDS.000002	Description of interest or dividend expense contains invalid text.	A valid tex character letter, a ni space or c following character '/'
CMN.ATO.IDS.440642	From 2019 and later years: International related party dealings information is required.	If there is response total of yc internatio related pa dealings c \$2 million 'Are you a business a significa entity and internatio related pa dealings c exceed 5(your curre aggregate turnover? complete
CMN.ATO.IDS.440002	2018 and earlier years only: International related party dealings information is required.	If there is response total of yc internatio related pa dealings c \$2 million Internatio related pa dealings c must be complete
CMN.ATO.IDS.440003	International related party	If the Fore country c

	dealings question incorrect.	been com the respo 'Did you h dealings v internatio related pa apart fron with relat located in countries' yes.
CMN.ATO.IDS.440004	Foreign country code required.	If there is response you have with inter related pa apart fron with relat located in countries' Foreign c code mus complete
CMN.ATO.IDS.440013	Tangible property of revenue nature information incomplete.	If there is response you have internatio related pa dealings i tangible p of a reven nature, in trading st raw mater following be comple <ul style="list-style-type: none"> • Expenc revenu • Main p metho code • Percen dealing docum code.

<p>CMN.ATO.IDS.440023</p>	<p>International related party dealings information required.</p>	<p>If there is response you have service arrangement international related party service arrangement information be complete</p>
<p>CMN.ATO.IDS.440035</p>	<p>International related party dealings question incorrect.</p>	<p>If international related party dealings information been complete derivative transaction response you have derivative transaction international related party must be y</p>
<p>CMN.ATO.IDS.440456</p>	<p>International related party dealings information required.</p>	<p>If there is response you have dealings financial relationship with international related party financial information be complete one or more following:</p> <ul style="list-style-type: none"> • amount borrow • amount • interest • guarantee • insurance • reinsurance

		<ul style="list-style-type: none"> • other f dealing
CMN.ATO.IDS.440052	Interest information incomplete.	If an amount expenditure revenue is both the r pricing methodol the code percentage total dolla related pa internatio dealings, you have document must be complete
CMN.ATO.IDS.440058	Other dealings of a revenue nature information incomplete.	<p>If there is response you have internatio related pa dealings c revenue n the follow all be com</p> <ul style="list-style-type: none"> • expend revenue • main p method code • percent dealing docum code descrip
CMN.ATO.IDS.440074	International related party dealings information required.	If there is response you provide receive sh based em remunera from an internatio

		related pa must com Deduction Income (c
CMN.ATO.IDS.440081	Branch operations information is required.	If there is response you have branch op (including Australian operation are a non-resident)? Amounts or returns internally dealings branch op must be completed
CMN.ATO.IDS.440105	Interests in foreign entities information not required.	If there is response you have interests i controlled companie or control foreign tru (CFTs)?', t following not be co <ul style="list-style-type: none"> • the nur CFCs a that yo interes • specify amoun include assess income sector 457 or 'Did you h CFC that resident c unlisted c that provi

		benefit (a in section the ITAA 1 either dire indirectly, any of you entities at during the year?
CMN.ATO.IDS.440106	Interests in foreign entities information required.	<p>If there is response you have interests i controllec companie or control foreign tru (CFTs)?', t following be compl</p> <ul style="list-style-type: none"> • numbe and CF you ha interes • amoun include assess income sector 457 or
CMN.ATO.IDS.440675	From 2022 Interests in foreign entities information required.	<p>Informatic regarding branch op or interes; foreign cc or foreign required.</p> <p>Action</p> <p>If there is response you have branch op or any dir indirect in foreign cc or foreign</p>

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		<p>then di receive equity distribu gave ri foreign tax dec</p> <ul style="list-style-type: none"> • respon questic have fo branch operati any dir indirec in forei compa foreign then di derive hybrid income
<p>CMN.ATO.IDS.440116</p>	<p>2021 and earlier years:</p> <p>Interests in foreign entities information required.</p>	<p>If there is response you have branch op or any dir indirect in foreign cc or foreign the follow all be com</p> <ul style="list-style-type: none"> • non-as foreign derivec sector 23AI or Subdiv A • a respo 'Did yo any de deduct earning assess exemp income • a respo 'Did yo

		any cap tax (CC events relator interes foreign compa
CMN.ATO.IDS.440160	Debt deductions incorrect	If there is amount at informatic deduction from relat residents' be less th equal to t amount at informatic deduction
CMN.ATO.IDS.440183	Debt deductions and/or amount of debt deduction disallowed required	If 'All non- entities - debt amo greater th then 'Gen informatic deduction 'General informatic amount of deduction disallowe both) mus supplied.
CMN.ATO.IDS.440197	Thin capitalisation question incorrect	If Thin capitalisa informatic been com worldwide debt or ca tests ther response you rely o worldwide debt or ca tests?' mu 'True'.

<p>CMN.ATO.IDS.440198</p>	<p>Thin capitalisation information required</p>	<p>If there is response you rely on worldwide debt or capital tests?' the applicable worldwide debt or capital information be complete</p>
<p>CMN.ATO.IDS.440750</p>	<p>From 2024 A response to 'Did you rely on the \$2 million threshold exemption?' is required.</p>	<p>If there is response the thin capitalisation applicable then a response must be provided at 'Did you the \$2 million threshold exemption</p>
<p>CMN.ATO.IDS.440751</p>	<p>From 2024 Thin capitalisation information is required.</p>	<p>If there is response the thin capitalisation applicable then a response must be provided at 'Has an Australian company under Subdivision of the ITA treat your qualifying Australian operation of a consolidated group, ME or a single company capitalisation purposes'</p>
<p>CMN.ATO.IDS.440756</p>	<p>From 2024</p>	<p>If there is response</p>

	<p>Entity ABN is not required but Entity type code for the income year must be completed.</p>	<p>an Australia resident company elected under Subdivision 122 of the ITA treat your qualifying Australian operation of a consolidated group, ME or a single company capitalisation purposes' entity ABN not be completed and 'Entity type code for the income year must be completed.</p>
<p>CMN.ATO.IDS.440757</p>	<p>From 2025 Provide the information at ABN of the electing Australian company.</p>	<p>If there is a response an Australia resident company elected under Subdivision 122 of the ITA treat your qualifying Australian operation of a consolidated group, ME or a single company capitalisation purposes' provide the information of the electing Australian company' further information is required Section D capitalisation the schedule</p>

<p>CMN.ATO.IDS.440758</p>	<p>From 2024 Financial entity type code must be completed.</p>	<p>If there is response the thin capitalisation applicable and there FALSE res 'Has an Australian resident controlled or elected or Subdivision of the ITA treat your qualifying Australian operation of a consolidated group, ME or a single company capitalisation purposes' 'Entity type for the income year' is ec or '3' then 'Financial type code completed</p>
<p>CMN.ATO.IDS.440783</p>	<p>Thin capitalisation information required.</p>	<p>If 'Entity type for the income year' is ec '2' or '3' a is a TRUE to 'Did you the third-party debt test? response required a following</p> <ul style="list-style-type: none"> • Third-party test ch made (• Third-party earning • Did the a debt

issued that sa third-p conditi recours Austral assets rights t satisfy paragr: 427A(5 (b)?

- Did the a debt issued that sa third-p conditi recours Austral assets anothe of the c group i to the c interes

- Did the a debt issued have re assets membe interes that sa paragr: 427A(4

- Did the a debt that sa third-p conditi recours minor c insignif assets disrega pursua paragr: 427A(3

		<ul style="list-style-type: none"> • Did you conduct financial arrangements? • Were you party to more complex financial arrangements that have an effect on income? • Were you member of an obligor relationship that has debt issued?
CMN.ATO.IDS.440793	From 2024 Financial entity type code must not be provided.	If 'Entity type for the income year' is not '2' or '3', the 'Financial entity type code' must not be provided.
CMN.ATO.IDS.440795	From 2024 ADI fields must be provided.	If 'Entity type for the income year' is '4' or '5' (ADI), there is a response to 'Do you rely on worldwide debt or capital tests?', then 'ADI fields' must be provided.
CMN.ATO.IDS.440796	From 2024 Non-ADI fields must be provided.	If 'Entity type for the income year' is '4' or '3' (non-ADI), there is a response to 'Do you rely on worldwide debt or capital tests?', then 'Non-ADI fields' must be provided.

		tests?', th under 'No must be p
CMN.ATO.IDS.440801	From 2024 GR Group members with the highest entity EBITDA information required.	If the resp 'Number c GR group members' than or ec then the occurrenc 'GR Group members highest er EBITDA' ir must mat the respo 'Number c GR Group members'
CMN.ATO.IDS.440802	From 2024 GR Group members with the highest entity EBITDA information required.	If the resp 'Number c group me members with the greater th then 3 oc of 'GR Grc members highest er EBITDA' ir must be complete
CMN.ATO.IDS.440803	From 2024 Entity type code for the income year must be '2' or '3'.	If 'Financi type code provided ; is an amo greater th at any of t following then 'Enti code for t income ye be '2' or '3' <ul style="list-style-type: none"> • Financi Averag capital • Financi Averag

		<p>amount</p> <ul style="list-style-type: none"> • Investiti financi: non-AE • Averag capital • Investiti financi: non-AE Averag amoun
CMN.ATO.IDS.440813	<p>From 2024</p> <p>The response to 'Did you rely on the group ratio test?' question must be TRUE.</p>	<p>If any of the following provided, response you rely on group ratio must be TRUE</p> <ul style="list-style-type: none"> • GR gro third-p interes • GR gro profit (disreg tax exp • GR gro adjuste third-p interes • GR gro deprec amortis expens • GR gro EBITDA • Group • Group earnings
CMN.ATO.IDS.440814	<p>From 2024</p> <p>The response to 'Did you rely on</p>	<p>If there is amount greater than zero party earnings</p>

	the third-party debt test?' question must be TRUE.	limit', then response you rely on third-party test?' must be TRUE.
CMN.ATO.IDS.440816	From 2024 Name of GR group member cannot be the same.	Name of (member r unique.
CMN.ATO.IDS.440821	Restructuring event information required.	If there is response the debt c creation r applicable then 'Did' restructur replace an arrangem during the or prior in year which have satis conditions subsection 423A(2) c the arrang was still in and the d deduction rules were applicable Disregard paragraph 423A(2)(g (f) when a this quest be comple
CMN.ATO.IDS.440822	From 2024 Thin capitalisation information required.	If there is response 'Certain s purpose e then a TR response provided ; you, or me your tax

		<p>consolidated group, a subsidiary for the purpose of section 8 of the ITAA 1936.</p>
<p>CMN.ATO.IDS.440823</p>	<p>Thin capitalisation information required.</p>	<p>If 'Entity t' for the inc year' is ec then a res must be p to the foll questions</p> <ul style="list-style-type: none"> • Debt d • Debt d on deb related resident • Amount deduct disallow • Adjuste averag • Interest and oth amount covere paragr: 50(3)(k • Interest and oth amount covere paragr: 50(3)(k from re non-re • Tax-EB • Did you the gro test? • Did you the thi debt te

		<ul style="list-style-type: none"> • Were you a member of a tax consolidated group, a purpose subject or a section 80-80 entity of the ITAA 1997? • Do you have an FRT discount amount prior in the year?
<p>CMN.ATO.IDS.440825</p>	<p>Thin capitalisation, Investing financial entity - non-ADI and Outward investing financial entity information required.</p>	<p>If 'Entity type for the income year' is 'e' or '3' and 'entity type' equal to 'a' or 'd' then response provided to the following questions</p> <ul style="list-style-type: none"> • Average calculation method • Debt deduction • Debt deduction on debt related resident • Amount deductible disallowance • Adjusted average • Interest and other amounts covered by paragraph 50(3)(k)

		<ul style="list-style-type: none"> • Interest and other amounts covered by paragraph 50(3)(k) from re non-re • Did you the third debt te • Investment financial non-AL Averag assets • Were y membe tax cor group, purpos subject sector of the ITAA 19 • Investment financial non-AL • Outward investin financi • Did you worldw gearing capital
<p>CMN.ATO.IDS.440826</p>	<p>Thin capitalisation, General Information, all ADI entities, Outward investing ADI, and Inward investing ADI information required.</p>	<p>If 'Entity t for the inc year' is ec or '5' then response provided following questions</p> <ul style="list-style-type: none"> • Average calcula

		<p>method</p> <ul style="list-style-type: none"> • Debt d • Debt d on deb related resider • Amoun deduct disallo • Interes and otl amoun covere paragr: 50(3)(k • Interes and otl amoun covere paragr: 50(3)(k from re non-re • Were y membe tax cor group, purpos subjec: sector of the ITAA 19 • All ADI (adjust averag capital • Did you worldw gearing capital
<p>CMN.ATO.IDS.440827</p>	<p>Thin capitalisation, Australian plantation forestry entity, Financial entity, Outward</p>	<p>If 'Entity t for the inc year' is ec then resp the follow</p>

	<p>investing entity information and a response to 'Did you rely on worldwide gearing debt or capital tests?' is required.</p>	<p>or question be supplied</p> <ul style="list-style-type: none"> • Average calculation method • Debt d • Debt d on deb related resider • Amount deduct disallow • Adjuste averag • Interest and otl amount covere paragr: 50(3)(k • Interest and otl amount covere paragr: 50(3)(k from re non-re • If you v Austral plantat forestr provide followii where applica • Did you worldw gearing capital
<p>CMN.ATO.IDS.440828</p>	<p>Special entity information is required.</p>	<p>If there is response 'Certain s</p>

		<p>purpose e then a TR response provided i you, or a r of your ta consolida group, a s purpose e subject to section 8: the ITAA 1 and a resp required a following questions</p> <ul style="list-style-type: none"> • Debt d • Debt d on deb related resider • Averag amoun • Interes and otl amoun covere paragr: 50(3)(k • Interes and otl amoun covere paragr: 50(3)(k from re non-re
<p>CMN.ATO.IDS.440831</p>	<p>Restructuring event - Description must be provided.</p>	<p>If there is response you restru replace ar arrangem during the or prior in year whic have satis conditions:</p>

		<p>subsection 423A(2) c the arrang was still ir and the d deduction rules were applicable Disregard paragraph 423A(2)(c (f) when a this quest a respons required a 'Restructu event - Descriptio</p>
CMN.ATO.IDS.440832	Entity type code for the income year must be '4' or '5'.	If there is amount greater than zero entities - (Adjusted equity cap 'Entity type for the income year' must be '5'.
CMN.ATO.IDS.440836	Special purpose entity required.	If there is response you, or a member of your tax consolidated group, a special purpose entity subject to section 8 of the ITAA 1936 then 'Special purpose entity' must be completed.
CMN.ATO.IDS.440843	Debt deduction creation rules applicable to you must be completed.	If 'Entity type for the income year' is '4' or '3' and response

		you, or a member of your tax consolidated group, a subsidiary for the purpose of section 8(1) of the ITAA 1936 then 'Were the debt deduction creation rules applicable to you?' must be completed.
CMN.ATO.IDS.440848	Group ratio test must not be completed.	If there is a 'No' response you rely on the group ratio test then 'Group ratio test?' must be completed.
CMN.ATO.IDS.440849	Third-party debt test is required.	If there is a 'No' response you rely on the third-party debt test then 'Third-party debt test?' must be completed.
CMN.ATO.IDS.440855	Debt deduction creation rules applicable to you must be completed.	If there is a 'No' response the thin capitalisation rules and a TRU response you rely on the \$2 million exemption then 'Were the debt deduction rules applicable to you?' must be completed.
CMN.ATO.IDS.440859	Debt deduction creation rules	If there are responses:

	<p>applicable to you must be completed.</p>	<p>the thin capitalisation rules are not applicable. 'Did you rely on the \$2 million threshold exemption?' and 'Certain special purpose entities' are not applicable. 'Did you rely on the TRUE response?' 'Australian entity that is neither an Australian resident nor an Australian controlled foreign company investing in Australia' then 'Were the debt deduction creation rules applicable?' must be completed.</p>
<p>CMN.ATO.IDS.440863</p>	<p>From 2025 The Debt deduction creation rules choice (Code) must be '3'.</p>	<p>If there is a response to the asset threshold and a FAL response to the debt deduction creation rules choice, the debt deduction creation rules choice (Code) must be '3'.</p>
<p>CMN.ATO.IDS.440865</p>	<p>From 2025 The responses to the following are not required:</p> <ul style="list-style-type: none"> • Did you rely on the \$2 million threshold exemption? • 90% asset threshold • Certain special purpose entities 	<p>If there is a response to the thin capitalisation rules, the following must not be completed:</p> <ul style="list-style-type: none"> • Did you rely on the \$2 million threshold exemption?

	<ul style="list-style-type: none"> • Australian resident entity that is neither an inward nor outward investing entity. 	<ul style="list-style-type: none"> • 90% as threshold • Certain purposes • You were an Australian resident that is neither inward nor outward investing and it is exempt from the thin capitalisation rules.
CMN.ATO.IDS.440870	<p>From 2025</p> <p>At least a TRUE response is required at either '90% asset threshold' or 'Certain special purpose entities', or 'You were an Australian resident entity that is neither an inward nor outward investing entity and it is exempted from the thin capitalisation rules.'</p>	<p>If there are responses the thin capitalisation rules are applicable and 'Did you meet the \$2 million threshold exemption?' at least one response is expected '90% asset threshold special purpose entities' and 'You were an Australian resident entity that is neither inward nor outward investing and it is exempt from the thin capitalisation rules.'</p>
CMN.ATO.IDS.440871	<p>Thin capitalisation information required.</p>	<p>If there is a response the thin capitalisation rules are applicable and a FALSE response is expected.</p>

		<p>an Australian resident controlled or elected under Subdivision 136 of the ITA to treat your qualifying Australian operation of a consolidated group, ME or a single company for capitalisation purposes' the following will be complete:</p> <ul style="list-style-type: none"> • Debt deduction • Debt deduction on debt related to resident • Amount deductible disallowed • Interest and other amounts covered paragraph 50(3)(k) • Interest and other amounts covered paragraph 50(3)(k) from re non-re
<p>CMN.ATO.IDS.440881</p>	<p>Fixed ratio test disallowed code must be '1', '2' or '3'.</p>	<p>If there is response you have disallowed from a prior year?' the 'Fixed ratio disallowed</p>

<p>CMN.ATO.IDS.440882</p>	<p>From 2024 FRT disallowed amounts along with related information must not be completed.</p>	<p>must be e '2', or '3'.</p> <p>If there is response you have disallowed from a pri year?' the following be comple</p> <ul style="list-style-type: none"> • FRT dis amount in this i year • FRT dis amount carried to futur year • Were y head c of a tax consoli group o MEC gi • Were F disallo amount transfe you, as compa joining under section 590, du income • Provide amount calcula accord subsec 112(2).
<p>CMN.ATO.IDS.440883</p>	<p>The following labels must be provided:</p>	<p>If there is response you have</p>

	<ul style="list-style-type: none"> • FRT disallowed amount applied in this income year • FRT disallowed amount to be carried forward to future income year • Were you the head company of a tax consolidated group or MEC group? 	<p>disallowed from a prior year?' the following must be provided:</p> <ul style="list-style-type: none"> • FRT disallowed amount in this income year • FRT disallowed amount carried to future year • Were you the head company of a tax consolidated group or MEC group?
CMN.ATO.IDS.440885	Fixed ratio test disallowed code must not be completed.	If the response to 'Do you have a fixed ratio test disallowed code?' is TRUE, the response to 'Fixed ratio test disallowed code must not be completed.'
CMN.ATO.IDS.440889	<p>The following labels must not be provided:</p> <ul style="list-style-type: none"> • Were FRT disallowed amounts transferred to you, as a head company, by joining entities under section 820-590, during the income year? • Provide the amount 	<p>If the response to 'Were you the head company of a tax consolidated group or MEC group?' is FALSE, the following labels must not be completed:</p> <ul style="list-style-type: none"> • Were FRT disallowed amounts transferred to you, as a head company, by joining entities under section 820-590, during the income year?

	<p>calculated according to subsection 705-112(2).</p>	<p>590, du income</p> <ul style="list-style-type: none"> • Provide amount calculation according to subsection 112(2).
<p>CMN.ATO.IDS.440891</p>	<p>Restructuring event is required.</p>	<p>If there is response you restructure or replace an arrangement during the year or prior in year which have satisfied conditions: subsection 423A(2) c the arrangement was still in effect and the deduction rules were applicable. Disregard paragraph 423A(2)(c) (f) when a 'Restructuring Event' must be completed.</p>
<p>CMN.ATO.IDS.440897</p>	<p>The label 'Total debt deductions disallowed due to subsection 820-423A(2)' and the Prior income year top material arrangements section is required.</p>	<p>If there is response any of your deductible amount payable or indirectly associate covered by paragraph 423A(2)(e) 'Prior income</p>

		top mater arrangem then there be at leas occurrenc income ye material arrangem no more t
CMN.ATO.IDS.440898	The label 'In a prior income year, did you make one or more payments or distributions covered by subsection 820-423A(5A), directly or indirectly, to an associate pair?' must be completed.	If there is response prior incom did you di indirectly CGT asse or equitak obligation associate other than CGT asse by section 423AA?', t prior incom did you m or more p or distribu covered b subsection 423A(5A) or indirect associate must be complete
CMN.ATO.IDS.440899	Certain questions must not be answered. Please see the Long description for specific information.	If there is response prior incom did you di indirectly CGT asse or equitak obligation associate other than CGT asse by section 423AA?', t following be compl

		<ul style="list-style-type: none"> • Were a your de deduct the cur income wholly in relat acquisi holding CGT as legal e obligat • Were a your de deduct referab amoun payabl directly indirec associ covere paragr 423A(2 • Total d deduct disallo to subsec 423A(2 • Prior in year to arrang
<p>CMN.ATO.IDS.440900</p>	<p>The label 'In a prior income year, did you make one or more payments or distributions covered by subsection 820-423A(5A), directly or indirectly, to an associate pair?' must be completed.</p>	<p>If there is response any of you deduction current in year, who partly, in r the acquis holding of CGT asse legal equi obligation 'In a prior year, did y one or mc</p>

		<p>payments distributive covered by subsection 423A(5A) or indirect associate must be completed</p>
<p>CMN.ATO.IDS.440901</p>	<p>The following must not be completed:</p> <ul style="list-style-type: none"> • Were any of your debt deductions referable to an amount paid or payable either directly or indirectly to, an associate pair covered by paragraph 820-423A(2)(e)? • Total debt deductions disallowed due to subsection 820-423A(2) • Prior income year top material arrangements section. 	<p>If there is response any of you deduction current in year, who partly, in the acquisition holding of asset(s), or equitable obligation the following not be completed:</p> <ul style="list-style-type: none"> • Were any of your debt deductions referable to an amount paid or payable either directly or indirectly to, an associate pair covered by paragraph 820-423A(2)(e)? • Total debt deductions disallowed due to subsection 820-423A(2) • Prior income year top material arrangements section.
<p>CMN.ATO.IDS.440902</p>	<p>The label 'In a prior income year, did you make one or</p>	<p>If there is response any of you</p>

	<p>more payments or distributions covered by subsection 820-423A(5A), directly or indirectly, to an associate pair?' must be completed.</p>	<p>deduction referable amount payable directly or indirectly to an associate covered by paragraph 423A(2)(c). 'In a prior year, did you or one or more payments distributed covered by subsection 423A(5A) or indirectly to an associate must be completed.</p>
<p>CMN.ATO.IDS.440903</p>	<p>The following must not be completed:</p> <ul style="list-style-type: none"> • Total debt deductions disallowed due to subsection 820-423A(2) • Prior income year top material arrangements section. 	<p>If there is response any of you deduction referable amount payable directly or indirectly to an associate covered by paragraph 423A(2)(c) the following not be completed:</p> <ul style="list-style-type: none"> • Total deductible disallowed to subsection 423A(2) • Prior income year to arrangement

<p>CMN.ATO.IDS.440904</p>	<p>The label 'In the current income year, did you directly or indirectly acquire a CGT asset, or legal or equitable obligation, from an associate pair?' must be completed.</p>	<p>If there is response prior income year, did you more or more p or distribu covered b subsection 423A(5A) or indirect associate then 'In the income year you direct indirectly CGT asset or equitable obligation associate must be completed</p>
<p>CMN.ATO.IDS.440905</p>	<p>Certain questions must not be answered. Please see the Long description for specific information.</p>	<p>If there is response prior income year, did you more or more p or distribu covered b subsection 423A(5A) or indirect associate then the f must not l completed</p> <ul style="list-style-type: none"> • Did you financial arrangement fund or the fund any of payme distribu • Were a your de deduct the cur income

		<p>wholly in relation to those funds or arrangements</p> <ul style="list-style-type: none"> • Were any of your deductions referable to an amount payable directly or indirectly to an associate covered by paragraph 423A(5)? • Total deductions disallowed by subsection 423A(5)? • Prior to the year to which the Distribution to an associate arrangement
CMN.ATO.IDS.440906	The label 'In the current income year, did you directly or indirectly acquire a CGT asset, or legal or equitable obligation, from an associate pair?' must be completed.	If there is a response to the question you use a Distribution to an associate arrangement fund or from the fund of those payments or distributions then 'In the current income year, did you directly or indirectly acquire a CGT asset, or legal or equitable obligation, from an associate pair?' must be completed.
CMN.ATO.IDS.440907	Certain questions must not be	If there is a response to the question

answered. Please see the Long description for specific information.

prior income did you make or more payments or distributions covered by subsection 423A(5A) or indirect associate and a FAL response you use an arrangement fund or for the funding of those payments or distributions then the fund must not be completed

- Were all your deductions deductible for current income wholly in relation to those arrangements
- Were all your deductions deductible for reference amount payable directly or indirectly to indirect associate covered by paragraph 423A(5)
- Total deductions disallowed by subsection 423A(5)
- Prior in year to payment

		Distrib associ arrangi
<p>CMN.ATO.IDS.440908</p>	<p>The label 'In the current income year, did you directly or indirectly acquire a CGT asset, or legal or equitable obligation, from an associate pair?' must be completed.</p>	<p>If there is response any of you deduction current in year, who partly, in those fina arrangement then 'In the income ye you direct indirectly CGT asse or equita obligation associate must be complete</p>
<p>CMN.ATO.IDS.440909</p>	<p>Certain questions must not be answered. Please see the Long description for specific information.</p>	<p>If there is response prior incor did you m or more p or distribu covered b subsection 423A(5A) or indirec associate and 'Did y financial arrangem fund or fa the fundir of those p or distribu and a FAL response any of you deduction current in year, who partly, in those fina arrangem</p>

		<p>then the f must not l complete</p> <ul style="list-style-type: none"> • Were a your de deduct referak amoun payabl directly indirec associ covere paragr 423A(5) • Total d deduct disallo subsec 423A(5) • Prior in year to payme Distrib associ arrangi
<p>CMN.ATO.IDS.440910</p>	<p>The label 'In the current income year, did you directly or indirectly acquire a CGT asset, or legal or equitable obligation, from an associate pair?' must be completed.</p>	<p>If there is response any of you deduction referable amount payable or directly or indirectly associate covered by paragraph 423A(5)(c) 'In the current income year, did you directly or indirectly acquire a CGT asset, or legal or equitable obligation from an associate</p>

		must be completed
<p>CMN.ATO.IDS.440911</p>	<p>The following must not be provided:</p> <ul style="list-style-type: none"> • Total debt deductions disallowed by subsection 820-423A(5) • Prior income year top payments or Distributions to associated pair arrangement. 	<p>If there is response prior income year did you m or more p or distribu covered b subsection 423A(5A) or indirect associate 'Did you u financial arrangement fund or fa the fundir of those p or distribu 'Were any debt dedu for the cu income ye or partly, to those f arrangement and a FAL response any of you deduction referable amount p: payable e directly or indirectly associate covered b paragraph 423A(5)(e the follow not be co</p> <ul style="list-style-type: none"> • Total d deduct disallov subsec 423A(5) • Prior in year to

		payme Distrib associ arrange
<p>CMN.ATO.IDS.440914</p>	<p>The following must be completed:</p> <ul style="list-style-type: none"> • Total debt deductions disallowed by subsection 820-423A(5) • Prior income year top payments or Distributions to associated pair arrangement. 	<p>If there is response any of you deduction referable amount payable e directly or indirectly associate covered b paragraph 423A(5)(€ the follow be comple</p> <ul style="list-style-type: none"> • Total d deduct disallow subsec 423A(5) • Prior in year to payme Distrib associ arrange
<p>CMN.ATO.IDS.440915</p>	<p>The following must be completed:</p> <ul style="list-style-type: none"> • Total debt deductions disallowed by subsection 820-423A(2) • Arrangements. 	<p>If there is response any of you deduction referable amount payable, € directly or indirectly, associate covered b paragraph 423A(2)(€ 'Total deb deduction disallowe subsectio</p>

		423A(2) ; 'Arrangement must be complete
<p>CMN.ATO.IDS.440916</p>	<p>The following must be completed:</p> <ul style="list-style-type: none"> • Total debt deductions disallowed due to subsection 820-423A(5) • Current income year top payments or Distributions to associated pair arrangement. 	<p>If there is response any of you deduction referable amount payable, € directly or indirectly, associate covered b paragraph 423A(5)(€ 'Total debt deduction disallowed section 8: 423A(5)' ; 'Current in year top p or Distribu associate arrangement be comple</p>
<p>CMN.ATO.IDS.440917</p>	<p>The following must be completed:</p> <ul style="list-style-type: none"> • Total debt deductions disallowed • Associate pairs. 	<p>If there is response any of you deduction current or income ye disallowed subsection 423A(1) b you were</p> <ul style="list-style-type: none"> • (a) an a pair of acquire associati disposi transac covere subsec 423A(2

		<ul style="list-style-type: none"> • (b) an a pair of or of an associ recipie transac covere subsec 423A(5) • 'Total c deduct disallo 'Associ must b provide
CMN.ATO.IDS.440918	The 'Debt Deduction Creation Rules choice (Code)' must be provided.	If there is response the debt c creation r applicable then the ' Deduction Rules cho (Code)' m provided.
CMN.ATO.IDS.440920	The 'Debt Deduction Creation Rules choice (Code)' must not be provided.	If there is response the debt c creation r applicable then 'Deb Deduction Rules cho (Code)' m be comple
CMN.ATO.IDS.440921	The label 'In a prior income year, did you directly or indirectly acquire a CGT asset, or legal or equitable obligation, from an associate pair other than a CGT asset covered by section 820-	If there is response you restru replace an arrangem during the or prior in year which have satis condition: subsectio

	<p>423AA?' must be completed.</p>	<p>423A(2) c the arrang was still ir and the d deduction rules were applicable Disregard paragraph 423A(2)(c (f) when a this quest 'In a prior year, did y directly or indirectly CGT asse or equita obligation associate other than asset cov section 8: 423AA?' r complete</p>
<p>CMN.ATO.IDS.440922</p>	<p>Restructuring Event must not be completed.</p>	<p>If there is response you restru replace an arrangem during the or prior in year which have satis condition: subsection 423A(2) c the arrang was still ir and the d deduction rules were applicable Disregard paragraph 423A(2)(c (f) when a this quest 'Restructu</p>

		event' mu complete
<p>CMN.ATO.IDS.440923</p>	<p>The label 'Were any of your debt deductions for the current income year, wholly or partly, in relation to the acquisition or holding of the CGT asset(s), or legal equitable obligation(s)?' must be completed.</p>	<p>If there is response prior incom did you di indirectly CGT asse or equitak obligation associate other than CGT asse by section 423AA?' t any of you deduction current in year, who partly, in r the acqui: holding of CGT asse legal equi obligation be comple</p>
<p>CMN.ATO.IDS.440924</p>	<p>The label 'Were any of your debt deductions referable to an amount paid or payable either directly or indirectly to, an associate pair covered by paragraph 820-423A(2)(e)?' must be completed.</p>	<p>If there is response any of you deduction current in year, who partly, in r the acqui: holding of CGT asse legal equi obligation 'Were any debt dedu referable amount p: payable e directly or indirectly associate covered b paragraph</p>

		423A(2)(e) be comple
<p>CMN.ATO.IDS.440925</p>	<p>The label 'Did you use a financial arrangement to fund or facilitate the funding of any of those payments or distributions?' must be completed.</p>	<p>If there is response prior income did you m or more p or distribu covered b subsection 423A(5A) or indirect associate then 'Did ' financial arrangem fund or fa the fundir of those p or distribu must be complete</p>
<p>CMN.ATO.IDS.440926</p>	<p>The label 'Were any of your debt deductions for the current income year, wholly or partly, in relation to those financial arrangements?' must be completed.</p>	<p>If there is response you use a arrangem fund or fa the fundir of those p or distribu then 'Wer your debt deductior current in year, who partly, in r those fina arrangem must be complete</p>
<p>CMN.ATO.IDS.440927</p>	<p>The label 'Were any of your debt deductions referable to an amount paid or payable either directly or</p>	<p>If there is response any of you deductior current in year, who partly, in r</p>

	indirectly to, an associate pair covered by paragraph 820-423A(5)(e)?' must be completed.	those financial arrangements then 'Were your debt deduction referable amount payable directly or indirectly to an associate covered by paragraph 423A(5)(e) be completed?
CMN.ATO.IDS.440928	The label 'In the current income year did you make one or more payments or distributions covered by subsection 820-423A(5A), directly or indirectly, to an associate pair?' must be completed.	If there is response current in year, did you directly or indirectly CGT asset or equitable obligation associate then 'In the income year you make more payments or distributions covered by subsection 423A(5A) or indirectly to an associate must be completed?
CMN.ATO.IDS.440929	Certain questions must not be answered. Please see the Long description for specific information.	If there is response current in year, did you directly or indirectly CGT asset or equitable obligation associate then the f

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		<p>paragr 423A(2</p> <ul style="list-style-type: none"> • Total d deduct disallo subsec 423A(2 • Arrang
CMN.ATO.IDS.440930	The label 'Total value of associate pair acquisitions for the current income year' must be completed.	If there is response current in year, did y directly or indirectly CGT asse or equitak obligation associate then 'Tota associate acquisitio current in year' mus complete
CMN.ATO.IDS.440932	The label 'Were any of your debt deductions for the current income year, wholly or partly, in relation to the acquisition or holding of the CGT asset(s), or legal or equitable obligation(s) in the current year, other than a CGT asset covered by an exception in section 820-423AA?' must be completed.	If there is response any of the exception section 82 apply to t your acqu then 'Wer your debt deduction current in year, who partly, in r the acquis holding of CGT asse legal or ec obligation current ye than a CG covered b exception section 82

		423AA?' r complete
CMN.ATO.IDS.440933	The label 'Exceptions for acquisition of certain CGT assets' must not be completed.	If there is response any of the exception section 8: apply to t your acqu then 'Exce for acquis certain CG must not l complete
CMN.ATO.IDS.440934	The label 'Exceptions for acquisition of certain CGT assets' must be completed.	If there is response any of the exception section 8: apply to t your acqu then 'Exce for acquis certain CG must be complete
CMN.ATO.IDS.440935	The label 'Were any of your debt deductions for the current income year, wholly or partly, in relation to the acquisition or holding of the CGT asset(s), or legal or equitable obligation(s) in the current year, other than a CGT asset covered by an exception in section 820-423AA?' must be completed.	If there is response 'Exception acquisition certain CG then 'Were your debt deductio current in year, who partly, in r the acquis holding of CGT asse legal or ec obligation current ye than a CG covered b exception section 8:

		423AA?' r complete
<p>CMN.ATO.IDS.440936</p>	<p>The label 'In the current income year did you make one or more payments or distributions covered by subsection 820-423A(5A), directly or indirectly, to an associate pair?' must be completed.</p>	<p>If there is response any of you deduction current in year, who partly, in r the acquis holding of CGT asse legal or ec obligation current ye than a CG covered b exception section 8: 423AA?' t the curren year, did y one or mc payments distributic covered b subsectio 423A(5A) or indirec associate must be complete</p>
<p>CMN.ATO.IDS.440937</p>	<p>The following must not be completed:</p> <ul style="list-style-type: none"> • Were any of those debt deductions referable to an amount paid or payable either directly or indirectly, to an associate pair covered by paragraph 820-423A(2)(e)? 	<p>If there is response any of you deduction current in year, who partly, in r the acquis holding of CGT asse legal or ec obligation current ye than a CG covered b exception section 8:</p>

	<ul style="list-style-type: none"> • Total debt deductions disallowed by subsection 820-423A(2) • Arrangements. 	<p>423AA?', t following be comple</p> <ul style="list-style-type: none"> • Were a your de deduct referab amoun payabl directl indirec associat covere paragr: 423A(2 • Total d deduct disallo subsec 423A(2 • Arrang
<p>CMN.ATO.IDS.440938</p>	<p>The label 'Were any of those debt deductions referable to an amount paid or payable either directly or indirectly, to an associate pair covered by paragraph 820-423A(2)(e)?' must be completed.</p>	<p>If there is response any of you deduction current in year, who partly, in r the acqui: holding of CGT asse legal or ec obligation current ye than a CG covered b exception section 8: 423AA?' t any of you deduction referable amount p: payable, € directl or indirectl, associate covered b</p>

		<p>paragraph 423A(2)(e) must be completed</p>
<p>CMN.ATO.IDS.440939</p>	<p>The following must not be completed:</p> <ul style="list-style-type: none"> • Total debt deductions disallowed by subsection 820-423A(2) • Arrangements. 	<p>If there is response any of your deduction referable amount payable, € directly or indirectly, associate covered by paragraph 423A(2)(e) the following not be completed:</p> <ul style="list-style-type: none"> • Total debt deduction disallowed by subsection 423A(2) • Arrangements.
<p>CMN.ATO.IDS.440941</p>	<p>The label 'Were any of your debt deductions, for the current or prior income year, disallowed by subsection 820-423A(1) because you were either:</p> <p>(a) an associate pair of an acquirer or of an associate disposer for a transaction covered by subsection 820-423A(2), or</p> <p>(b) an associate pair of the payer or of an associate</p>	<p>If there is response current in year, did you one or more payments distributive covered by subsection 423A(5A) or indirect associate then 'Were your debt deduction current or income year disallowed by subsection 423A(1) because you were</p>

	<p>disposer for a transaction covered by subsection 820-423A(2), or</p> <p>(b) an associate pair of the payer or of an associate recipient for a transaction covered by subsection 820-423A(5)?'</p> <p>must be completed.</p>	<p>income year disallowed subsection 423A(1) b you were</p> <p>(a) an ass pair of an or of an a disposer f transactio covered b subsection 423A(2),</p> <p>(b) an ass pair of the of an asso recipient f transactio covered b subsection 423A(5)?'</p> <p>must be completed</p>
<p>CMN.ATO.IDS.440944</p>	<p>Certain questions must not be answered. Please see the Long description for specific information.</p>	<p>If there is response you use a arrangement fund or fa the fundir of those p or distribu then the f must not l completet</p> <ul style="list-style-type: none"> • Were a your de deduct the cur income wholly in relat those f arrang • Were a your de deduct referak

		<p>amount payable directly indirectly associated covered paragraphs 423A(5)</p> <ul style="list-style-type: none"> • Were any of your debt deductions for the current income year, wholly or partly, in relation to those financial arrangements? • Total debt deductions disallowed to section 423A(5) • Current year to payee Distribution associated arrangements
<p>CMN.ATO.IDS.440945</p>	<p>The label 'Were any of your debt deductions for the current income year, wholly or partly, in relation to those financial arrangements?' must be completed.</p>	<p>If there is a response you use a financial arrangement fund or for the funding of those payments or distributions then 'Were any of your debt deductions for the current income year, wholly or partly, in relation to those financial arrangements?'</p>

		must be completed
<p>CMN.ATO.IDS.440946</p>	<p>The label 'Were any of your debt deductions, for the current or prior income year, disallowed by subsection 820-423A(1) because you were either:</p> <p>(a) an associate pair of an acquirer or of an associate disposer for a transaction covered by subsection 820-423A(2), or</p> <p>(b) an associate pair of the payer or of an associate recipient for a transaction covered by subsection 820-423A(5)?' must be completed.</p>	<p>If there is response any of your deduction current in year, who partly, in those financial arrangements then 'Were your debt deduction current or income year disallowed by subsection 820-423A(1) because you were</p> <p>(a) an associate pair of an acquirer or of an associate disposer for a transaction covered by subsection 820-423A(2), or</p> <p>(b) an associate pair of the payer or of an associate recipient for a transaction covered by subsection 820-423A(5)?' must be completed.</p>
<p>CMN.ATO.IDS.440947</p>	<p>The following must not be completed:</p> <ul style="list-style-type: none"> • Were any of your debt deductions referable to an amount paid or payable, either directly or indirectly, to an 	<p>If there is response any of your deduction current in year, who partly, in those financial arrangements then the f</p>

	<p>associate pair covered by paragraph 820-423A(5)(e)?</p> <ul style="list-style-type: none"> • Total debt deductions disallowed due to section 820-423A(5) • Current income year top payments or Distributions to associated pair arrangement. 	<p>should not be completed</p> <ul style="list-style-type: none"> • Were any of your debt deductions referable to an amount paid or payable, either directly or indirectly, to an associate pair covered by paragraph 820-423A(5)(e)? • Total debt deductions disallowed due to section 820-423A(5) • Current income year top payments or Distributions to associated pair arrangement.
<p>CMN.ATO.IDS.440948</p>	<p>The label 'Were any of your debt deductions referable to an amount paid or payable, either directly or indirectly, to an associate pair covered by paragraph 820-423A(5)(e)?' must be completed.</p>	<p>If there is a response to any of your debt deductions in the current income year, who are wholly or partly, in part, those financial arrangements then 'Were any of your debt deductions referable to an amount paid or payable, either directly or indirectly, to an associate pair covered by paragraph 820-423A(5)(e)?' must be completed.</p>

<p>CMN.ATO.IDS.440949</p>	<p>The label 'Were any of your debt deductions, for the current or prior income year, disallowed by subsection 820-423A(1) because you were either:</p> <p>(a) an associate pair of an acquirer or of an associate disposer for a transaction covered by subsection 820-423A(2), or</p> <p>(b) an associate pair of the payer or of an associate recipient for a transaction covered by subsection 820-423A(5)?'</p> <p>must be completed.</p>	<p>If there is response any of your deduction referable amount payable, € directly or indirectly, associate covered by paragraph 423A(5)('Were any debt deduction for the current prior income disallowed subsection 423A(1) because you were</p> <p>(a) an associate pair of an or of an a disposer for a transaction covered by subsection 423A(2), or</p> <p>(b) an associate pair of the of an associate recipient for a transaction covered by subsection 423A(5)?'</p> <p>must be a</p>
<p>CMN.ATO.IDS.440950</p>	<p>The following must not be completed:</p> <ul style="list-style-type: none"> Total debt deductions disallowed due to section 820-423A(5) 	<p>If there is response any of your deduction referable amount payable, € directly or indirectly,</p>

	<ul style="list-style-type: none"> • Current income year top payments or Distributions to associated pair arrangement. 	<p>associate covered b paragraph 423A(5)(e) the follow not be co</p> <ul style="list-style-type: none"> • Total d deduct disallo to sect 423A(5) • Curren year to payme Distrib associ arrang
<p>CMN.ATO.IDS.440952</p>	<p>The following should not be completed:</p> <ul style="list-style-type: none"> • Total debt deductions disallowed • Associate pairs. 	<p>If there is response any of you deduction current or income ye disallowe subsectio 423A(1) b you were</p> <p>(a) an ass pair of an or of an a disposer f transactio covered b subsectio 423A(2), r</p> <p>(b) an ass pair of the of an asso recipient f transactio covered b subsectio 423A(5)?'</p> <p>then the f should no complet</p>

		<ul style="list-style-type: none"> • Total d deduct disallo • Associ
<p>CMN.ATO.IDS.440953</p>	<p>Section H: Debt deduction creation rules must not be completed.</p>	<p>If there is response the debt c creation r applicable then the f must not l completed</p> <ul style="list-style-type: none"> • Did you restruct replace arrange during current income which v have s; the cor subsec 423A(2 • (5) if tr arrange was sti and the deduct creatio were a <p>Disregard paragraph 423A(2)(c (f) when a this quest</p> <ul style="list-style-type: none"> • Restruc event • In a pri year, d directly indirec acquire CGT as legal or equitak

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- Were a
your deductions
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reference
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payable
directly
indirect
associates
covered
paragraph
423A(f)
- Total deductions
deductible
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subsection
423A(f)
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partner?

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assets
- Were a
your debt
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wholly
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other than
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		<p>subsection 423A(5)?</p> <ul style="list-style-type: none"> • Total d deduct disallo • Associ:
CMN.ATO.IDS.440954	Financial entity type code and Average values calculation method code must not be completed.	<p>If 'Entity t for the inc year' is ec then the f must not l completed</p> <ul style="list-style-type: none"> • Financi type cc • Averag calcula method
CMN.ATO.IDS.440956	Special purpose entity must not be completed.	<p>If there is response you, or a r of your ta consolida group, a s purpose e subject to section 8: the ITAA 1 then 'Spe purpose e must not l completed</p>
CMN.ATO.IDS.440957	Adjusted average debt must not be completed.	<p>If 'Entity t for the inc year' is ec or '5', then 'Adjusted debt' mus completed</p>
CMN.ATO.IDS.440958	Third-party debt test should not be completed.	<p>If there is response you rely o third-part test?' then</p>

		party deb should no complete
CMN.ATO.IDS.440960	FRT disallowed amounts transferred to you, as a head company, by joining entities under section 820-590, during the income year required.	If there is response you the h company consolida or MEC gr then 'Wer disallowe amounts transferre as a head company, joining en under sec 590, durir income ye be comple
CMN.ATO.IDS.440961	Amount calculated to subsection 705-112(2) required.	If there is response FRT disall amounts transferre as a head company, joining en under sec 590, durir income ye 'Provide tl amount c: according subsectio 112(2)' mu complete
CMN.ATO.IDS.440962	Thin capitalisation information not required.	If there is response the thin capitalisa: applicable and there TRUE resp 'Did you r \$2 million exemption

		no further information required in Section D capitalisation the schedule
CMN.ATO.IDS.440963	Adjusted average debt must be provided.	If 'Entity type for the income year' is '2', '3' or '4' 'Adjusted debt' must be provided.
CMN.ATO.IDS.440964	From 2024 The response to 'Did you rely on the group ratio test?' must be FALSE.	If there is a response you rely on third-party test? then the response you rely on group ratio must be FALSE.
CMN.ATO.IDS.440965	The label 'Were the debt deduction creation rules applicable to you?' must be completed.	If there is a response asset then 'Were debt deduction creation rules applicable' must be completed.
CMN.ATO.IDS.440966	From 2024 Thin capitalisation information required.	If there is a response you rely on group ratio then, information must be completed at 'tax-EB 'Group ratio test'(with 2 GR Group members highest EIT The Response 'Did you rely

		third-part test?' must be 'FALSE'.
<p>CMN.ATO.IDS.440967</p>	<p>Thin capitalisation information required.</p>	<p>If there is response you have financing arrangement there is a response you the co-financer?' response required a following</p> <ul style="list-style-type: none"> • Provide condui finance • If you v the cor finance terms c relevar interes by you extent those t relate t incurre from th of the r debt in
<p>CMN.ATO.IDS.440968</p>	<p>Thin capitalisation information required.</p>	<p>If there is response you the co-financer?' response required a were the co-financer, c terms of e relevant d interest h you, to th that those relate to c incurred, c</p>

		from the t the ultima interest?'
CMN.ATO.IDS.440969	From 2024 Thin capitalisation information required.	If there is response you rely o group rati then the f labels mu provided: <ul style="list-style-type: none"> • Modifie income • Net de deduct • Modifie deprec forestr • Excess EBITDA • Tax EB • Fixed r earning • Total disrega amoun
CMN.ATO.IDS.441203	From 2024 Financial services entities information not required	If there is response you a fore or other q financial e has not el of Part III ITAA 1936 amounts u sections 1 160ZZZA, 160ZZZE 160ZZZF be comple
CMN.ATO.IDS.441204	From 2024 Financial services entities	If there is response you a fore or other q

	information required	financial e has not el of Part III ITAA 1936 amounts t sections 1 160ZZZA, 160ZZZE ; 160ZZZF ; complete
CMN.ATO.IDS.440162	2021 and prior years: Amount of debt deduction disallowed is required.	If 'What w entity typ end of the year?' coc present, t Amount c deduction disallowe required. If there is deduction disallowe calculated zero.
CMN.ATO.IITR.000004	Check spouse's income for correct calculation of Medicare levy reduction.	Check the Your spo taxed ele superann lump sum zero tax r If the spo received a sum that i the low ra this label complete to correct calculate Medicare reduction
CMN.ATO.IITR.000013	Check reportable employer superannuation contributions, as MLS liability may be incurred.	Check cor super con have not l included i Reportab employer

		<p>superann contribut the Incom section.</p> <p>Some rep employer superann superann contributi incorrectly reported reported payment summarie amounts a generally sacrifice s contributi</p> <p>Incorrect may caus Medicare surcharge</p>
CMN.ATO.IITR.000112	Current postal address state and postcode are required for Australian addresses.	State, pos and count required in Current p address f
CMN.ATO.IITR.000178	Account name contains invalid text.	A valid tex character letter, a n space or following character '/'
CMN.ATO.IITR.000214	Net non-primary production income/loss amount is incorrect.	<p>The amou provided i primary productio income o from busi amount n the sum o</p> <ul style="list-style-type: none"> net inc loss fro carryin

		<p>business investment</p> <ul style="list-style-type: none"> net income loss from carrying rental property business other income loss related to net income loss from business
CMN.ATO.IITR.000238	Share of net income from trusts less capital gains, foreign income and franked distributions is invalid.	<p>When a Share of net income from trusts less capital gains, foreign income and franked distributions action is present, a share of net income from trusts less capital gains, foreign income and franked distributions is required to be above zero.</p>
CMN.ATO.IITR.000254	Foreign income tax offset must be less than total foreign income.	<p>Foreign income tax offset must be less than the sum of:</p> <ul style="list-style-type: none"> total current year capital gains CFC income transfer income other non-employment income net foreign pension annuity

		<p>without undeducted purchases</p> <ul style="list-style-type: none"> • net from pension annuity with an undeducted purchase • net from • other resource • net from employment income payment summary • primary production deferral • non-primary production deferral
CMN.ATO.IITR.000257	Net non-primary production income/loss is incorrect.	<p>Non-primary production income or from business must equal:</p> <ul style="list-style-type: none"> • Non-primary production income from business this year • Non-primary production deferral commencing losses prior year
CMN.ATO.IITR.000263	Total income or loss field is incorrect.	The total income field equal the

		at Total ir loss.
CMN.ATO.IITR.000502	Enter number of days NOT liable for Medicare levy surcharge.	Where the and their dependar not been by private hospital c the entire year, Num days not l surcharge provided.
CMN.ATO.IITR.000504	Incorrect value for number of days not liable for Medicare levy surcharge.	If private hospital c been reta the whole Number c not liable surcharge blank or a accountin
CMN.ATO.IITR.000605	Tax claim code is required.	When any health ins policy det been com Tax claim must be p
CMN.ATO.IITR.000636	Bank account details have not been completed. Any refund due may be delayed.	Complete institution
CMN.ATO.IITR.001054	Taxpayer daytime contact details must be provided.	You must either the taxpayer's or mobile number.
CMN.ATO.IITR.024015	Adjusted taxable income is incorrect.	Adjusted income m include: <ul style="list-style-type: none"> • taxable (asses:

		<p>income deduct</p> <ul style="list-style-type: none"> • adjuste benefit (total r fringe l amoun • tax-fre govern pensio benefit • target : income • reporte contrib (includ reporte employ contrib and de person contrib • total ne investn (includ net fina investn and ne proper • child st paid.
<p>CMN.ATO.IITR.200001</p>	<p>Questions relating to the full individual return form must be answered.</p>	<p>When the tax return not provide (implying return is t treated as Individual all of the : questions answered</p> <ul style="list-style-type: none"> • 'Did yo capital event c year?'

		<ul style="list-style-type: none"> • 'Did you either a indirect in a cor foreign (CFC)? • 'Have y either c indirect causec transfe proper (includ money service non-re trust e: • 'During did you had int assets outside with to of AUD or more
<p>CMN.ATO.IITR.200003</p>	<p>Dividend amounts for the application for the refund of franking credits have not been provided.</p>	<p>When the tax return provided the return treated as Individual one or mc following provided :</p> <p>Dividends:</p> <ul style="list-style-type: none"> • unfrank amoun • franked • frankin • tax file amoun withhe divider

<p>CMN.ATO.IITR.200015</p>	<p>Check reportable employer superannuation contributions as SPO entitlement may be impacted.</p>	<p>Check the compulsory contributions not been in Report: employer superannuation contributions the income section.</p> <p>Some reportable employer superannuation contributions incorrectly reported on payment summaries amounts and generally sacrifice contributions. Incorrect reporting will result in reduced SPO pensioner entitlement.</p>
<p>CMN.ATO.IITR.200016</p>	<p>Check spouse's income for senior and pensioner tax offset.</p>	<p>If a senior pensioner offset claim present, a spouse declaration required.</p>
<p>CMN.ATO.IITR.201014</p>	<p>Check deductible personal superannuation contributions.</p>	<p>Rebate income used to determine eligibility for Seniors and pensioner offset.</p> <p>Where applicable complete deductible Personal superannuation contributions</p>

		the Supplement section.
CMN.ATO.IITR.210003	Check private health insurance details from policy statement.	In Private insurance details, the amounts of the state Your pre-eligible for Australian Government rebate and Australian Government rebate re must be e
CMN.ATO.IITR.210016	Spouse details required.	Spouse details required, private health insurance code show was a spouse during the year.
CMN.ATO.IITR.210050	Check spouse income from payment summaries.	In claiming Superannuit contributions on behalf of spouse tax in the Supplement section, if taxpayer's has reported fringe benefits amounts of reportable employer superannuit contributions in their payment summaries complete details – r or de fact tax return

<p>CMN.ATO.IITR.300000</p>	<p>Check net capital gains and net capital losses carried forward relate to collectables.</p>	<p>Check the capital gains. Net capital gains carried forward relate to collectables.</p>
<p>CMN.ATO.IITR.300001</p>	<p>Primary production averaging will be applied as there is a zero at one or more of the labels.</p>	<p>Primary production averaging will be applied to assessme if there is a zero at one or more of the primary production labels:</p> <ul style="list-style-type: none"> • Distribution partner • Share of income trusts • Related deduct • Net income loss from business • Net farm management deposit repaym <p>These labels have been completed as a result of information supplied in the main part of the trust return for business income and expenses labels.</p> <p>If primary production averaging apply to the assessme</p>

		<p>primary p labels mu blank.</p> <p>A zero at net incor trusts is acceptabl the benef presently to the inc trust that carrying c primary p business resulted in</p>
CMN.ATO.IITR.300003	Check tax free pension amounts.	<p>Ensure on free pensi by Centre Departme Veterans are includ free gove pensions; taxable p shown at:</p> <ul style="list-style-type: none"> • Austral Govern allowar payme • Austral Govern pensio allowar • Austral annuiti supera income
CMN.ATO.IITR.300005	Check reportable employer superannuation contributions.	<p>Check the compulso contributi not been in Report: employer superann contribut</p>

		<p>the income section.</p> <p>Some report employer superannuation contributions incorrectly reported on payment summaries amounts and generally sacrifice super contributions</p>
<p>CMN.ATO.IITR.300011</p>	<p>Check completion of government super contributions.</p>	<p>Government contributions (Item A3) not need to be completed for income tax purposes, for employment purposes, for business purposes relating to earlier income tax has been reported at any of the following:</p> <ul style="list-style-type: none"> • salary and wages • allowance for earnings director • total as discount • total re fringe benefit amount • reported employer superannuation contributions • business and ex

<p>CMN.ATO.IITR.300012</p>	<p>Government super contribution fields may need to be completed.</p>	<p>Government contribution fields may be completed for low income contribution purposes, employment business income relating to earlier income has been for any of the following:</p> <ul style="list-style-type: none"> • salary and wages • allowance earning director • total asset discount • total refundable amount • reported employment super contribution • business and ex
<p>CMN.ATO.IITR.300016</p>	<p>Work-related expense deductions can only be claimed, if salary or allowance income is declared</p>	<p>Work-related expense deduction only be claimed if income is at either:</p> <ul style="list-style-type: none"> • salary and wages • allowance earning director
<p>CMN.ATO.IITR.300031</p>	<p>Total business or personal services</p>	<p>Where an code is pr</p>

	income, and description of main business activity are required.	<p>there must be either:</p> <ul style="list-style-type: none"> • description of main business activity • amount of primary production or non-primary production income from Business activity and expenditure • net per service
CMN.ATO.IITR.300039	'Business loss activity – description of activity' is required.	<p>Business activity d (Item P9) present, and either of the following present:</p> <ul style="list-style-type: none"> • a loss or gain for primary production or business income from primary production or business • net per service
CMN.ATO.IITR.300040	'Business loss activity – description of activity' is required.	<p>Descriptive activity (Item P10) at Business activity (Item P9) must be present when a loss or gain has been entered either:</p> <ul style="list-style-type: none"> • distributed partner

		<ul style="list-style-type: none"> • distribu partner less for income
CMN.ATO.IITR.300094	Net rental property loss is incorrect.	<p>If the total rental pro income less rental pro deduction is less than zero, difference entered as rental pro loss.</p> <p>If the difference exceeds zero must entered as rental pro loss.</p>
CMN.ATO.IITR.301105	Main salary or wage occupation description and Occupation code must be provided.	<p>The Main wage occ descripti Occupati must be provided when either of the following:</p> <ul style="list-style-type: none"> • The paye or payee withhold number is present • There is a positive amount of the following: <ul style="list-style-type: none"> – gross – work car – work trav exp – work unifi

		<p>occi spe prot clotl laun dry- expe</p> <p>– worl self- edu expe</p> <p>– othe relat expe</p>
<p>CMN.ATO.IITR.301106</p>	<p>Gross income, ABN/WPN or work-related expense deductions must be provided.</p>	<p>When the salary or occupational description are present Occupational income must be completed with, either</p> <ul style="list-style-type: none"> • payer's payer's witho numbe • a posit amoun either <ul style="list-style-type: none"> – worl car – worl trav exp – worl unif occi spe prot clotl laun dry- exp

		<ul style="list-style-type: none"> - world self-education expenses - other related expenses
CMN.ATO.IITR.302010	Check completion of government super contributions.	Government contribution should be completed. Low income contribution co-contribution may be entered. Any business partnership will be recorded in business i
CMN.ATO.IITR.310006	The sum of deferred losses must equal total deferred losses.	Your share of deferred losses from part activities (Label F) plus Deferred losses from sole activities equal the primary and secondary deferred losses
CMN.ATO.IITR.310052	Response to 'Did you receive any personal service Income?' is required.	A response is required if you receive personal service income? If there are no responses at any of the following: <ul style="list-style-type: none"> • total expenses non-productive • total expenses primary productive

		<ul style="list-style-type: none"> • net inc loss fro busine: year no primary produc • net inc busine: year pr produc
CMN.ATO.IITR.400030	Had spouse for the full year must be answered.	<p>The quest you have for the full must be a when det: been prov any of the following:</p> <ul style="list-style-type: none"> • spouse birth • spouse date yo spouse • spouse date yo spouse • amoun Austral Govern pensio allowar receive spouse year of return • your sp adjuste income amoun
CMN.ATO.IITR.403066	Check criteria for the completion of government super contributions.	Where ad taxable in exceeds \$ low incor

		<p>contributi not be pe</p> <p>As the tax income is or less, governme contributi should on complete personal contributi made to t fund, for v deduction claimed.</p>
<p>CMN.ATO.IITR.403070</p>	<p>Check completion of government super contributions.</p>	<p>As the est total inco below \$3 there is no complete governme contributi either co- contributi income su contributi purposes.</p> <p>This is un employe business i relating to earlier inc has been for:</p> <ul style="list-style-type: none"> • salary o • allowar earning directo • total as discou • total re fringe l amoun employ exemp sector

		<ul style="list-style-type: none"> total re fringe l amoun employ exemp sector Report employ supera contrib busine: and ex
CMN.ATO.IITR.410009	Total business income amount required.	If the busi name of n business business of main b present, t business i (primary productio primary productio required a Business and exper
CMN.ATO.IITR.410016	Product ruling year and number details are required.	When eith Product ru or produc number h provided, fields mus complete
CMN.ATO.IITR.600001	Check claim for work-related clothing and/or laundry expenses	Check cla work-rela clothing a laundry e; as inform be missin incorrect.
CMN.ATO.IITR.600016	Income from investment, partnership and other sources	When Inc investmer partnersh other sou zero or nc

	indicator is required.	provided, Income from investment partnerships or other sources. indicator is yes.
CMN.ATO.IITR.630002	Check Australian superannuation income stream amounts.	<p>Check tax from Australian annuities superannuation income stream and Australian superannuation income stream offset.</p> <p>The taxpayer older than 60 and Australian annuities superannuation income stream amounts are present.</p> <p>The tax-free component of Australian superannuation income stream amounts may have been incorrectly reported as an untaxed element.</p>
CMN.ATO.IITR.630005	Check tax withheld against income.	Check the withheld amount is equal to or exceeds the sum of income amounts from salary and attributed personal services income.
CMN.ATO.IITR.730166	No income or deduction	Check income deduction

	amounts present. Is this a nil return?	if the tax is not intended to report nil.
CMN.ATO.IITR.730190	Check the tax withheld amount matches total tax withheld from the PAYG SLS summary.	Check the following: <ul style="list-style-type: none"> the tax amount total tax withheld from the PAYG SLS summary the tax amount from a lump sum payment the tax amount when payment received
CMN.ATO.IITR.730191	Check the tax withheld amount matches total tax withheld from the PAYG SLS summary.	Check the following: <ul style="list-style-type: none"> the tax amount total tax withheld from the PAYG SLS summary the tax amount from a lump sum payment the tax amount when payment received
CMN.ATO.IITR.730192	Check the tax withheld amount matches total tax withheld from the PAYG SLS summary.	Check the following: <ul style="list-style-type: none"> the tax amount total tax withheld

		<p>the PA' supra lump sum</p> <ul style="list-style-type: none"> the pay from a untaxe the tax age wh payme receive
CMN.ATO.IITR.730303	Check deductible personal superannuation contributions.	<p>Income fo surcharge purposes determine taxpayer i for Medic. surcharge</p> <p>Where ap complete deductible Personal superann contribut the Suppl section.</p>
CMN.ATO.IITR.EM0054	Invalid or incomplete BSB details provided.	The BSB r for a valid Australian account a include nu character
CMN.ATO.LS.414008	Tax losses carried forward to later income years, Total is not equal to Part F Label J .	The total losses ca forward t income y (Part A) n to Part F I
CMN.ATO.LS.414023	Answer to changeover time question is required.	A respons be provid a changeo occurred to the cor

<p>CMN.ATO.PTR.430130</p>	<p>Key financial information amounts and/or business and professional amounts must be present.</p>	<p>If Net income from primary production (where primary production is present) must be included in the net income of the trust either:</p> <ul style="list-style-type: none"> • assets, or property funds • business professional items.
<p>CMN.ATO.PTR.430144</p>	<p>Distribution of PP income cannot exceed net PP income.</p>	<p>The amount of primary production income in the distribution statement cannot be greater than:</p> <ul style="list-style-type: none"> • income from a trust – net primary production income • primary production Distribution from partner plus • primary production Share of income trusts, • primary production deduct relating distrib
<p>CMN.ATO.PTR.430171</p>	<p>Net rental income must equal the</p>	<p>The amount of rental pro</p>

	sum of all partners' share of net rental income.	income of must equi of all amo recorded Statemen distributi Share of r property or loss.
CMN.ATO.PTR.430706	Net Australian income/loss must equal total distributed PP, non-PP income and Franked distributions.	In all Stat of distrib Franked distributi Net Austr income of amount m the sum o <ul style="list-style-type: none"> • share c – prima produc • share c – non-p produc
CMN.ATO.PTR.431047	Partner distribution amounts are missing or have a value of zero.	For each p listed in th Statemen distributi must be a value grea zero for th following <ul style="list-style-type: none"> • share c –prima produc • share c – non-p produc • franked distribu • frankin • TFN an withhe

		<ul style="list-style-type: none"> • Austral frankin from a Zealan compa <p>For remain where the is nil, zero be entere relevant la</p>
CMN.ATO.PTR.432001	Net small business income is incorrect.	The sum of net sm business in the Dis statemen be greater Net small income.
CMN.ATO.RDTIS.438049	The indicated aggregated turnover is incorrect.	With an in Aggregat turnover than \$20 the Aggre turnover r present at than \$20
CMN.ATO.RS.000011	The non-individuals only section – trusts and partnerships cannot be populated.	When the type code to 117 (for individual of the field Non-indiv only sect trusts and partnersh should be populated
CMN.ATO.SMSFAR.436156	Total member closing account balances must equal the sum of all members' closing balances.	Check To member c account k to make s equals the Closing a

		balance a for all mer
CMN.ATO.SMSFAR.436352	Exempt current pension income cannot be greater than gross income.	Exempt c pension i cannot be than Gros less all of following: <ul style="list-style-type: none"> • transfe foreign • assess contrib • assess income change status • net nor length
CMN.ATO.SMSFAR.436607	Income stream payment code is required.	If an Inco stream pa provided, Income st payment required.
CMN.ATO.SMSFAR.436636	If fund has exempt income, then it must have non-deductible expenses.	If Exempt pension i greater th then deta Deduction non-dedu expenses provided.
CMN.ATO.SMSFAR.436683	Tax on No-TFN-quoted contributions must be supplied.	A figure m supplied a No-TFN-c contribut
CMN.ATO.SMSFAR.436686	No-TFN-quoted contributions must be supplied. A value must be included in the	A figure m supplied a TFN-quot contribut even if the zero.

	field, even if the value is zero.	
CMN.ATO.TRT.432179	Net trust income must equal distributed income.	If the overall trust income (sum of net Australian income/loss, capital gains attributed income, or assessable source income minus allocated losses of income year deducted is greater than zero, then the total of the income amounts in the Statement of distributed income must equal the net trust income.
CMN.ATO.TRT.432235	Business and professional items amounts must be present.	If Net income loss from business is present, Business and professional items must be present at least once in the Business and professional items amount must be present.
CMN.ATO.TRT.432307	Franking credits must not be present when the trust has zero net income or incurs an overall loss.	If there is a trust loss of net Australian income/loss (capital gains attributed income, or assessable source income minus allocated losses) is less than or equal to zero, then the F

		<p>credits are Australian franking credits from a NZ company be present in the Statement of distributed</p> <p>Franking credits cannot be distributed if there is a trust loss.</p> <p>Delete the credits from the Statement of distributed</p>
<p>CMN.ATO.TRT.432315</p>	<p>Foreign income tax offsets amount must equal distributed amounts.</p>	<p>If the overall trust income is greater than the sum of Australian or loss, net gains, attributable foreign income and other assets foreign source income; minus allowable losses), the sum of Foreign income tax in the Statement of Distributed including to which a beneficiary presently must equal Foreign income tax offsets of</p>
<p>CMN.ATO.TRT.432568</p>	<p>Current business address required for non-individual beneficiary.</p>	<p>A current business address is not present for non-individual beneficiary.</p>

		Statement distributi
CMN.ATO.TRT.432569	Current residential address required for individual beneficiary.	A current residential address must be provided for the individual beneficiary. Statement distributi
CMN.ATO.TRT.432632	Share of income of the trust estate is incorrect.	The sum of the shares of income of the trust estate (beneficiaries entitled) and the sum of the shares of income of the trust estate (beneficiaries entitled) must equal the total income of the trust estate. of income trust esta (beneficia entitled) a beneficiar entitled) r equal the of the tru amount.
CMN.ATO.TRT.432637	Each statement of distribution must contain distribution amounts.	A Statement of Distribution must include an amount for each of the following: <ul style="list-style-type: none"> • primary production income • non-primary production income • franked distributions • franking credits • TFN amounts withheld • Australasian franking from a New Zealand company • TB statement of distribution tax pre-amount

		<ul style="list-style-type: none"> • TB stat untaxe share c income
CMN.ATO.TRT.432654	Response to TOFA question required.	If there is response you subje Taxation c Financial Arrangem (TOFA) ru contained Division 2 ITAA 1997 <i>Internatio Dealings</i> ; there mus a yes resp 'Did you n gain, loss balancing adjustmer financial arrangem subject to TOFA rule trust retur
CMN.ATO.TRT.432659	PP – Share of net income from trusts amount must be greater than zero if action code is present.	If the Prin productio of net inc trusts act is present Primary productio of net inc trusts mu greater th An action not requir negative c amounts.
CMN.ATO.TRT.432703	Non-resident trust income amount must not be present.	If the ans the trust a resident t no , do no amount.

		If yes , state amount of derived or Australia tax no benefit presently
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General PLS error codes

See general error codes in the practitioner lodgment service (PLS) along with descriptions and recommended action.

Last updated 1 July 2025

Table 9: PLS general errors

Error code	Description	Recommendation
CMN.ATO.GEN.XBRL01	The message did not pass XBRL validation. Please contact your software provider.	Contact your service provider.
CMN.ATO.GEN.XBRL03	A field contains invalid data (such as letters in numeric or date field).	Attempt to correct field.
CMN.ATO.GEN.XBRL04	A mandatory field has not been completed.	Complete mandatory field.
CMN.ATO.GEN.056	Invalid identifier scheme. Individual income tax return only accepts	Use the T for the ABN.

	the TFN as the client 'identifier'.	
CMN.ATO.GEN.057	Context ID is required.	The client (TFN) or a activity st be incorre
CMN.ATO.GEN.061	There should not be any of this context.	One or mo the activit may be in
CMN.ATO.GEN.000406	Address line 1 contains incorrect 'care of' reference. The only acceptable 'care of' reference is C/-	Care of a only begin
CMN.ATO.GEN.000409	Suburb/Town/City cannot contain UNKNOWN.	Attempt t field.
CMN.ATO.GEN.000416	Non-individual name cannot contain repeated hyphen, apostrophe or space characters.	Attempt t field.
CMN.ATO.GEN.000427	Family name cannot contain repeated hyphen, apostrophe or space characters.	Attempt t field.
CMN.ATO.GEN.000439	First name cannot contain repeated hyphen, apostrophe or space characters.	Attempt t field.
CMN.ATO.GEN.000450	Other given name cannot contain MR, MRS, MISS or MS.	Attempt t field.
CMN.ATO.GEN.001001	Mandatory field not supplied.	Complete mandator

CMN.ATO.GEN.001006	Field not supplied in valid alphanumeric format.	Attempt to field.
CMN.ATO.GEN.001010	Field not supplied in valid Boolean format. A valid format is 'true' (1) or 'false' (2).	Attempt to field by us or false (2
CMN.ATO.GEN.001013	Field not supplied in valid positive integer format.	Attempt to field by re negative i Only posi will be ac
CMN.ATO.GEN.001014	Field not supplied in valid non negative integer format.	Attempt to field by re negative i Only posi will be ac
CMN.ATO.GEN.001015	Field not supplied in valid pure format (whole number).	Check the entered w numbers
CMN.ATO.GEN.001018	Field not supplied in valid decimal format.	Use numk remove all other cha
CMN.ATO.GEN.001021	Invalid identifier scheme. The client identifier used must be the TFN.	Attempt to field by us
CMN.ATO.GEN.001022	Field is in incorrect format for a text field. Field either exceeds maximum length permitted or contains illegal characters.	Attempt to field.

<p>CMN.ATO.GEN.001027</p>	<p>Invalid XBRL schema.</p> <p>Period start date within context on schedule doesn't match start date within PARENT RETURN: reporting party context.</p>	<p>Check that the start date matches the start date on the schedule.</p>
<p>CMN.ATO.GEN.001029</p>	<p>Invalid XBRL schema.</p> <p>Period end date within context doesn't match end date within reporting party context.</p>	<p>Check that the end date matches the end date on the schedule.</p>
<p>CMN.ATO.GEN.200000</p>	<p>You are not authorised to access or lodge for the given reporting party.</p> <p>You are not authorised to perform this task for this taxpayer. Contact the credential administrator for this taxpayer.</p>	<p>Contact your administrator or our Technical desk on 1300 287</p>
<p>CMN.ATO.GEN.200001</p>	<p>An unexpected error has occurred. Please contact the Australian Taxation Office.</p>	<p>This error is related to a timed system. It is recommended that the user attempt the request again.</p> <p>If the issue persists, contact the user support team with the error code and any other relevant information.</p>
<p>CMN.ATO.GEN.400012</p>	<p>Field is in incorrect format for a numeric field.</p>	<p>Attempt to correct the field by using only numeric values.</p>

	Field either exceeds maximum digits or decimals, contains illegal characters or does not have the sign as the first character in a signed field.	
CMN.ATO.GEN.410009	The tax agent number has failed the algorithm check.	Attempt to field.
CMN.ATO.GEN.410191	Country code must be present for overseas address.	Attempt to field.
CMN.ATO.GEN.410211	Overseas address indicator must not be 'TRUE', if Country Code is 'au.'	Attempt to field.
CMN.ATO.GEN.410212	If an overseas Country Code is used, the Overseas Address indicator must be 'TRUE'.	Attempt to field.
CMN.ATO.GEN.428038	Explicit member dimension 'Assessable Foreign Income Classification' is incorrect. Explicit member dimension Assessable Foreign Income Classification must be set to Interest Income or Modified Passive Income or Offshore Banking Income or All Other Foreign Income Classification.	Attempt to field by se of the foll <ul style="list-style-type: none"> • interes • modifie income • offshore income • all othe income classifi
CMN.ATO.GEN.428042	Non Individual Name cannot contain 'The	Remove u text from

	trustee', 'The Exec', 'exec' or 'the TTE'.	individual
ReCMN.ATO.GEN.430057	PP or Non-PP Gross payments, where ABN not quoted must be present.	If Tax with ABN not present, t an amount payments: not quote primary p non-prim: productio
CMN.ATO.GEN.430249	Declaration by the person submitting the return must be present.	If an inter present, t a Declara Intermed If an inter not prese must be a by the rep party.
CMN.ATO.GEN.430266	Invalid context. The number of Reporting Party: Australian contexts must not exceed 1.	There can Australian party (per for whom being sub
CMN.ATO.GEN.430267	Invalid context. The number of Reporting Party: Foreign contexts must not exceed 1.	There can foreign re (person o whom thi: being sub
CMN.ATO.GEN.430269	Invalid context. The number of Reporting Party: Primary: Australian contexts must not exceed 1.	There can primary A reporting (person o whom thi: being sub
CMN.ATO.GEN.430270	Invalid context. The number of Reporting Party: Non-Primary: Australian contexts must not exceed 1.	There can non-prim: reporting (person o whom thi: being sub

CMN.ATO.GEN.430272	Invalid context: A CFC Classification dimension segment must include a 'Foreign' International Jurisdiction context segment. Context may be 'RP.CFCLC.JForeign', 'RP.CFC404.Jforeign' or 'RP.CFCUC.JForeign'.	Choose one of the following: <ul style="list-style-type: none"> • RP.CFC • RP.CFC • RP.CFC
CMN.ATO.GEN.430273	Invalid context. The number of Reporting Party: Listed Country: Foreign contexts must not exceed 1.	There can be only one foreign context for the reporting party.
CMN.ATO.GEN.430274	Invalid context. The number of Reporting Party: Section 404 Country: Foreign contexts must not exceed 1.	There can be only one foreign context for the reporting party.
CMN.ATO.GEN.430278	Invalid context. Opening Closing Balance dimension segment must be 'Opening' or 'Closing'.	The balance must be either 'opening' or 'closing'.
CMN.ATO.GEN.430279	Invalid context. The number of Reporting Party Instant: Opening contexts must not exceed 1.	There can be only one opening context.
CMN.ATO.GEN.430280	Invalid context. The number of Reporting Party Instant: Closing contexts must not exceed 1.	There can be only one closing context.
CMN.ATO.GEN.307002	Declaration statement is	An international signatory must sign the declaration.

	required to be completed.	declaratic reporting sign the F party dec
CMN.ATO.GEN.430015	Description of main business activity and total business income must be present.	If an Indu: present, t Descripti business business (primary or non-pr productio must be p
CMN.ATO.GEN.430018	Total business income amount required.	The Busin main bus Street ad main bus present a business (primary or non-pr productio at Busine and expe
CMN.ATO.GEN.430081	Rental schedule must be present.	If there is amount a or at any deduction a <i>Rental p schedule</i> submitted rental pro
CMN.ATO.GEN.430250	The declaration must be complete.	Within the the State must be 'TrueAnd(Statemer must be y Signatory and Signa must be p
CMN.ATO.GEN.432041	Financial institution account name cannot be greater than 32 characters.	If the acc exceeds 32 charac

		the first 3 only.
CMN.ATO.GEN.432268	Financial institution details must be entered, when a credit (refund) is due.	Based on return calculation details, a refund is provided. To pay this refund, An financial institution account can be provided. If account not available on 13 72 1 Code 13
CMN.ATO.GEN.434087	Net capital losses carried forward to later income years must equal amount in Losses schedule.	The total capital losses carried forward to later income years in consolidated entities in <i>schedule</i> Net capital losses carried forward to later income years in the main form
CMN.ATO.GEN.434088	Net capital losses carried forward to later income years must equal amount in CGT schedule.	The total Unapplied losses carried forward in gains tax must equal losses carried forward to later income years in main form
CMN.ATO.GEN.434147	State and post code must be present for an Australian address.	If the Overseas indicator Australian and post code present.
CMN.ATO.GEN.438011	Personal services income section	If the income include personal services

	completed incorrectly.	<p>services in the following indicators completed:</p> <ul style="list-style-type: none"> • total and income deduct • results • business determin • unrelated test • employ • business test.
CMN.ATO.GEN.438017	International dealings schedule not attached.	If the thin capitalisation deduction rules were to you, the <i>International schedule</i> attached.
CMN.ATO.GEN.500004	Complete non-individual details are required.	For a non- the Non-i name and be provided
CMN.ATO.GEN.500013	Role type details invalid.	<p>The Role aren't valid.</p> <p>Valid role</p> <ul style="list-style-type: none"> • IT (income return) • AS (ac: statement)
CMN.ATO.GEN.500017	Individual first given name must not exceed 15 characters.	For this field maximum allowable for Individual given name

CMN.ATO.GEN.500055	Declarer contact name must not exceed 25 characters.	For this field maximum allowable for Declarer name is 2
CMN.ATO.GEN.500085	Complete individual details are required.	For an individual the following are provided: <ul style="list-style-type: none"> • Individual name • Individual name • Date of • TFN.
CMN.ATO.GEN.500094	Intermediary Declaration Statement Accepted indicator must be 'TRUE'.	An intermediary accept the Intermediary Declaration statement

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