



# Freedom of information (FOI) requests – individuals and businesses

How to access information from the Australian Tax Office, including freedom of information (FOI) requests.

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## How to access information

### Online services

The quickest and easiest way to review and access documents is via our online services. These services can be used by individuals, businesses and certain representatives such as insolvency practitioners.

### Copies of tax documents

Individuals and businesses can obtain documents, free of charge and without having to make an FOI request, via a **copies of tax documents request**.

Legal practitioners assisting individuals or businesses can access our **automated service** to access their client's documents. This includes income tax returns, notices of assessments and payment summaries or income statements, for the 2010 income year onwards.

### ATO case officers

If you are currently in contact with us you can ask your ATO case officer for information or documents. Your case officer's name can generally be found at the top of letters we send to you. In some cases, your ATO case officer may not be able to release documents to you,

for example, if doing so is prohibited by law, may result in harm or is an unreasonable diversion of resources.

## **Freedom of information (FOI) requests**

If you are unable to access relevant documents in the ways outlined above, you can request information under the *Freedom of Information Act 1982*.

### **How much does it cost?**

There is no application fee for making an FOI request. However, charges may apply to processing requests when you are requesting documents that do not contain your personal information.

Charges are based on the size of your request and the time it takes to process.

We will notify you of any charges and how to pay.

### **What documents can I request?**

You can access your own personal documents under FOI.

We can only provide documents of another entity if you are a current primary or authorised contact for that entity.

If processing your request will unreasonably divert resources, due to the number or complexity of the documents requested, we will ask you to narrow your request. To avoid this, your FOI request should clearly identify the documents sought.

### **How to make a request**

Complete the [Freedom of information \(FOI\) request form \(PDF, 331KB\)](#)  and send it to us.

We can consider your request faster if you email the form to us. You can also post the form to us.

## **Our commitment to you**

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

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

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

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

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