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Amend your tax return

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Before you amend your tax return

Find out when you need to correct your tax return and what you need to know before you do it.

Last updated 27 April 2026

When you need to correct your tax return

You may need to amend your tax return if you:

- answered a question incorrectly
- left out income or a capital gain
- did not claim an offset or deduction you were entitled to
- had something change after you lodged your tax return, such as
  - receiving a revised payment summary or another payment summary
  - your employer finalising or updating your income statement
  - repaying an amount of income you were overpaid.

You can use the amendment process to correct a mistake or omission in your tax return.

If you think we made an error processing your tax return, contact us. We may be able to sort it out without the need for an amendment.

Timing to amend your tax return

If you need to lodge an amendment, you **must** wait until you receive notification that your original tax return or any amendments have been processed.

This will help reduce future processing delays.

There are time limits for lodging an amendment to a tax return. You'll need to lodge an objection if you want to:

- dispute the law

- dispute the facts we have used to come to a decision about your tax affairs (including your income tax assessment)
- lodge an amendment outside of the time limits.

If your amendment reduces the tax you owe, you'll receive a tax refund (unless you have other tax debts). If it increases the tax you owe, we treat the amendment as a voluntary disclosure. Your voluntary disclosure needs to be in an approved form. For an amendment to your tax return the approved form is either:

- an online amendment in ATO online services through myGov
- the paper form '*Request for amendment of income tax return for individuals*'
- a letter.

QC 103814

How to request an amendment to your tax return

Check the options available to lodge an amendment to your tax return, fix a mistake or include additional information.

Last updated 28 October 2026

When you should amend your tax return

To amend your tax return to fix a mistake or include additional information, you can lodge a request online, by paper, through your tax agent or by sending us a letter. You should wait until your original tax return is processed before you submit your amendment.

Individuals and sole traders can request an amendment to their tax return if you:

- have made a mistake
- forgot to include something

- had a change in circumstance after lodging.

We don't charge a fee if you request an amendment and you don't have to send in another tax return unless we ask you to.

If submitting a form or letter, you should keep a copy of your request for your records. If using our online services, you'll be able to access your details at any time.

Before you lodge your amendment, check the time limits on tax return amendments. If you are outside this time you may need to lodge an objection instead.

Online through ATO online

You can submit an amendment to your tax return using our online services.

An online amendment takes about 15 business days to process.

Regardless of how you lodged your original tax return, you can request an amendment of your assessment online.

You need a myGov account linked to the ATO to access our online services.

To lodge your amendment online through myGov:

1. sign in to your myGov account
2. select **ATO** from your linked services
3. select **Manage tax returns** from the **Quick** link.
4. select **Amend** next to the income year you want to amend.

To lodge your amendment online through the ATO app:

1. log in to the ATO app
2. select **View** next to **Your tax return**
3. select **View tax return**
4. select **Amend**.

To amend a label in our online services, select the relevant field and over-write the amount with the correct amount.

To add:

- a new type of income, deduction or tax offset – go to the **Personalise return** screen and select the relevant checkbox
- an additional payment summary, interest or dividend record, deduction to existing records – go to the **Prepare return** screen and select the **Add/Edit** button for that section.

Completing a paper amendment form

If you can't request an amendment online, you can send us the form, Request for amendment of income tax return for individuals.

It takes up to 90 business days to process requests made in writing.

If you complete the form yourself, you must sign the paper form.

Through a registered tax agent

If you use a registered tax agent, you can ask them to complete an amendment to your tax return on your behalf.

Your tax agent can complete and submit the amendment electronically for you through the Practitioner Lodgment Service (PLS).

An amendment to a tax return can be lodged through the PLS, even if the original tax return or previous amendment wasn't made through the PLS.

Your tax agent can alternatively send us the form, Request for amendment of income tax return lodged by tax professionals.

It takes up to 90 business days to process requests made in writing.

By sending a letter

If you choose not to amend your return online or use the paper amendment form, you can write us a letter.

It takes up to 90 business days to process requests made in writing.

Your letter must include all relevant information, including copies of any documents that support your request as well as the following information:

- your tax file number (TFN)
- your full name
- your postal address
- a daytime phone number (if convenient) or mobile number
- your bank account details (in case there is a refund amount)
- the year shown on the tax return you want to amend – for example, 2026
- the question number your change relates to and description
- the amount of income or deductions you're adding or subtracting and the correct total amount (if relevant)
- the amount of tax offsets you're adding or subtracting and the correct total amount (if relevant)
- the reason for the change or an explanation of how you made the mistake
- your signature and dated declaration as follows
  - 'I declare that all the information I have given in this letter, including any attachments, is true and correct'
  - 'I have the necessary receipts or other records to support my claims for amendment.'

You or your representative should send it, including all attachments, to us:

- by post to
  Australian Taxation Office
  PO Box 3004
  PENRITH NSW 2750
- by fax to **1300 730 239**.

Time limits on tax return amendments

Find out the time limit to amend your assessment if you're an individual or a sole trader.

Last updated 24 April 2026

Assessments

When you lodge your tax return for an income year, we issue you with an assessment (original assessment). An assessment shows your tax liability for that income year.

We'll issue you with an amended assessment showing your updated tax liability if either:

- you request an amendment to your assessment, for example to include a deduction you forgot to claim
- we review your return and amend your assessment, for example, if we disallow a deduction you have claimed because you can't claim it under the law.

There are time limits for amending an assessment and an amended assessment. The time limit gives you certainty about your tax affairs because it means we can't amend your assessment outside the time limit.

Individuals

Individuals generally have **2 years** to amend an assessment. The time limit starts from the day after your notice of assessment is sent to you.

For example, if you receive an email from myGov on 3 November 2026 to advise you your notice of assessment is available, your amendment period starts on 4 November 2026. That means you have until 4 November 2028 to request an amendment to your assessment.

If you're out of time to amend your assessment, you may need to lodge an objection instead. While the time limit for lodging amendments and

objections is the same, you can request an extension of time to lodge an objection in some circumstances.

You can submit more than one amendment request within a review period.

Sole Traders

For sole traders, the time limit to amend an assessment for the 2023–24 income year and earlier income years is generally **2 years**.

For the 2024–25 income year and later income years, sole traders will have **4 years** to amend an assessment.

The period for amending your assessment starts from the day after your assessment is sent to you.

You should submit an amendment early to ensure that we can process it in time.

You can submit more than one amendment request within a period of review.

Generally, we can't amend your assessment more than 2 years after it was issued unless you request it. However, we may amend your tax return outside the time limit in exceptional circumstances, such as when evasion or fraud has occurred.

If you're a business or super entity, see Time limits for business and super amendments.

When to lodge an objection

If you're out of time to amend your assessment, you may need to lodge an objection instead.

You'll need to lodge an objection if you want to:

- dispute the law
- dispute the facts we have used to come to a decision about your tax affairs (including your assessment)
- lodge an amendment outside of the time limits.

You may be able to request an extension of time to lodge an objection in some circumstances.

For more information on objections, see Eligibility to lodge an objection.

QC 33803

Amend a return for repayment of income

When you can apply to amend your tax return if you have to repay income, whether you were entitled to the income or not.

Last updated 24 April 2026

When you repay income and can't amend

You can't amend your tax return to exclude the repaid amount if you both:

- receive the income as a benefit or regular compensation payment
- have to repay that income because you receive either
  - a lump sum compensation payment
  - a lump sum payment for damages for a wrong or injury you suffer in your occupation.

When you repay income and can amend

If you have to repay an amount that was part of your assessable income in an earlier income year, you can apply to amend your tax return for that year. If you're outside the time limit to amend your tax return, you may need to lodge an objection instead.

The process to amend your return depends on whether or not you were entitled to the payment when you received it.

Entitled to the income

You are entitled to income if you're correctly paid an amount that is due to you. You may have to amend your tax return if you later have to repay that amount.

For example, you receive a payment on the condition that you will remain with an employer for a specified period but you don't meet the condition and you have to repay the employer.

You need to meet all of the following conditions before you can request an amendment to your tax return:

- you must have repaid the amount
- you can't claim any deduction for the repayment in any year
- the payment is not from a lump sum settlement.

Example: entitled to income

Charlotte is a member of the Australian Defence Force (ADF). She is offered $50,000 (a retention bonus) to sign on for another 5 years of service. Under the terms of the contract, she must repay the bonus on a pro rata basis if she fails to serve for 5 years. She signs up for the retention bonus and includes the $50,000 as part of her assessable income in that year's tax return.

2 years into her contract, Charlotte resigns from the ADF. She must repay three-fifths of the retention bonus.

Once Charlotte repays the $30,000 she can amend her tax return for the income year she declared the $50,000. In her amendment she requests that her income be decreased by $30,000 for that year.

Not entitled to the income

You are not entitled to income if you're paid an amount due to an error or mistake.

Examples of errors or mistakes include where:

- the government mistakenly overpays your taxable pension, allowance or payment
- your employer mistakenly overpays salary.

In this case the amount does not have to be repaid before amending your tax return.

Your employer or payer should give you either an amended payment summary or income statement or a letter correcting the one previously issued. You should provide a copy of this with any amendment or objection request.

Example: not entitled to income

Hannah receives a regular social security payment. When she makes an incorrect income declaration she is mistakenly overpaid $825.

Hannah must repay this amount as she's not entitled to the $825. Her tax return can be amended to reduce her assessable income.

If your employer reports to us through Single Touch Payroll, they are no longer required to give you a payment summary. Instead, an income statement replaces your payment summary. You can access this in ATO online services through myGov.

QC 50384

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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