



We're sending rental data-matching letters

Find out about rental data-matching activities being undertaken.

Last updated 10 October 2025

Our data-matching programs are designed to increase community confidence in the integrity of the tax system.

We use data for pre-filling, detecting dishonest or fraudulent behaviour and identifying areas where we can educate taxpayers to help them understand their tax obligations. When data doesn't match, we may contact you and your clients to find out why.

Rental data-matching letters

Over the coming months, we'll be sending letters where our data indicates:

- tax returns including rental income may need to be lodged for specific years
- rental income should be included in previously lodged tax returns.

If your clients are affected, you'll receive an email with a list of clients.

Letter you may receive	What you need to do
<p>Overdue tax return with rental income letter</p> <p>Third party data indicates your client owned a</p>	<ul style="list-style-type: none">• Ask your clients if they owned a rental property during the relevant period and review their records.

<p>property but has not lodged a tax return for the years listed.</p>	<ul style="list-style-type: none"> • Lodge any outstanding returns to bring your client up to date. • If no tax return is required, no further action is needed.
<p>Rental income not included in lodged tax return letter</p> <p>Third party data indicates your client may have omitted rental income from their lodged tax returns.</p>	<ul style="list-style-type: none"> • Ask your client about rental property ownership and review their records. • Lodge amendments where necessary; taking into account: <ul style="list-style-type: none"> – your client's legal interest in the property – periods the property was rented out, used for private purposes, or rented at non-commercial rates.

If you no longer represent a client, remember to remove them from your client list.

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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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