

Print whole section

أسهل لقراءة المعلومات / Easier to read information

ATO information that is easier to read.

Last updated 4 May 2023

On this page

Easier to read documents

Document format

Feedback

Easier to read documents

We understand that people have different needs when accessing information.

We have developed some information that is written in a way that is easier to read. This way of writing can help people to understand tax and super better.

- · Our services and your rights when you deal with us
- What is a tax file number?
- How to create a myGov account and link to your tax and super
- Proving who you are to link your myGov account to the ATO
- · Get ready to do your tax
- How to do your tax
- Is it a scam?

- If you can't lodge or pay on time
- Taxable payments annual report for cleaning services
- Taxable payments annual report for courier and road freight services

Document format

To make sure this information can be used by everyone we provide it in two ways.

HTML format

Can be read on computers, smart phones and tablets. People who use screen readers, magnifiers, navigation switches or speech recognition software to access the internet can read this format.

PDF format

You can print a PDF. Then you can give it to:

- people who do not have access to the internet
- a support person who will read it with you.

If a PDF document is not provided you can use the Save to PDF icon on the top right-hand side of the screen to create one.

Feedback

We developed this content with help from the community. Feedback helps us improve.

If you'd like to give us feedback, please use the 'Feedback' tab, available on the right-hand side of the screen.

Our Charter - easier to read



Easy to read information about our services and your rights when you deal with us.

What is a tax file number? - Easy Read



This information about tax file numbers is written in a way that is easy to read.

How to create a myGov account and link to your tax and super - Easy Read

Easy Read information about creating a myGov account and linking it to the ATO.

Proving who you are to link your myGov account to the ATO - Easy Read

Easy Read information about proving who you are to link your myGov account to the ATO.

Get ready to do your tax - Easier-to-read information

This information about getting ready to do your tax is written in a way that is easy to read.

How to do your tax - Easy Read

This information about how to do your tax is written in a way that is easy to read.

Is it a scam?

This information about scams is written in a way that is easy to read.

QC 62926

Our Charter – easier to read

Easy to read information about our services and your rights when you deal with us.

Last updated 26 June 2023

On this page

How to use this document

Our Charter

Our promise to you

What we ask you to do

If you think we made a mistake

How to complain

Contact us

How to use this document

This information is written in a way that is easy to read.

This document has been written by the Australian Taxation Office (ATO).

When you see the words 'we', 'us' or 'our' it means the ATO.

This is a short version of a longer document called Our Charter.

You can find the longer document at www.ato.gov.au/atocharter.

If you want to know more you can ask someone you trust to read the longer document with you.

Our Charter

Our Charter tells you:

- what we promise to do for you
- what you need to do

 what you can do if you are not happy with our decision or our service.

Our promise to you

We will be fair

We will respect you.

We will tell the truth.

We trust what you say is true.

We will ask questions if we are not sure about what you tell us.

We will give you some time to tell us about any mistakes.

We will help you

We can give you information to help you know what to do.

We will listen to you.

We will answer your questions.

We can give you support when hard things happen.

We will try to make our services easy for you to use.

We will help if you do not know how to use our services.

We will work with people that you have asked to help you.

Support

You can ask someone to help you when you talk to us.

Or you can ask someone to talk to us for you.

You must tell us who is helping you.

It is important you ask someone you trust.

You can ask a family member or someone who has a job helping people with tax.

We will keep your personal information safe

Information about you is called 'personal information'.

Your personal information is important.

We are serious about keeping your personal information safe online.

We will keep all your personal information safe.

We will only use your personal information when the law says we can.

You can ask to see the information we have about you.

Sometimes we will not be allowed to show you.

We will tell you

We will be open with you.

We will explain our decisions.

When making decisions about you we will tell you:

- where we are up to
- · what your rights are
- the information we use to make the decision
- what you can do if you think we have made a mistake.

What we ask you to do

There are things the law says you must do.

- treat us with respect
- be polite
- · answer our questions
- · tell us the truth
- keep records from when you work with us
- give us all the information we ask for
- make sure you give us the right information
- tell us if your information changes
- keep your personal information safe
- tell us if someone is helping you with your tax.

Meet due dates

Sometimes you must do something by a date, this is called a 'due date'.

You might need to give us information or money.

If you cannot give us what we have asked for you must tell us before the due date.

If you think we made a mistake

You can tell us if you think we have made a mistake.

You can ask for someone else at the ATO to check the decision.

If you still think it is a mistake there are other government people you can ask to check our decision.

You can complain.

How to complain

If you are not happy with our service you can complain.

You will not get in trouble if you complain.

Your complaints help us to do better.

Tell an ATO officer or ATO manager what your complaint is.

We will try to work out the problem.

Your complaint is important.

We will try to help you quickly.

If this problem made you lose money you can talk to us to see if we can help.

Contact us

To talk to us, phone 13 28 61.

If you want information in your language contact the Translating and Interpreting Service on **13 14 50**.

If you are deaf or have a hearing or speech disability you can use the National Relay Service \square .

QC 62933

What is a tax file number? – Easy Read

This information about tax file numbers is written in a way that is easy to read.

Last updated 6 March 2023

On this page

How to use this document

What is a tax file number?

Why do I need a TFN?

How do I apply for a TFN?

When will I get my TFN?

Keep your TFN safe

How to find your TFN?

My TFN was stolen

How to use this document

This information is written in a way that is easy to read.

We use pictures to explain some ideas.

We've also provided a PDF of this document so you can read this information offline – What is a tax file number? – Easy Read (PDF, 1.86MB) ₺

This document has been written by the Australian Tax Office or ATO.
When you see the words 'we', 'our' or 'us' it means the ATO.
This Easy Read document is a summary of another document.
You can find the longer document on our website at Tax file number.

What is a tax file number?

A tax file number (TFN) is a personal reference number.

It is a 9-digit number that identifies you in the tax and super system.

It is free to apply for a TFN.

You will always keep the same TFN, even if you

- get a new job
- change your name
- move overseas.

Why do I need a TFN?

You should have a TFN if you want to

- get a job
- apply for government benefits

• get an Australian business number (ABN).

If you do not have a TFN you will pay more tax on money you get from

- a job
- the government.

How do I apply for a TFN?

Applying for a TFN is free. You should never pay to get a TFN.

You can apply for a TFN at any age.

There are different ways to apply for a TFN if you are

- an Australian resident
- a foreign passport holder or permanent migrant or temporary visitor
- living outside Australia.

When you apply, you will need to prove who you are.

We will ask you to provide identity documents.

Find out how to apply for a TFN.

When will I get my TFN?

After you apply you should get your TFN in 28 days.

We will send your TFN to the postal address you put on your application.

If you do not get your TFN in 28 days, phone us on 13 28 61.

Keep your TFN safe

Your TFN is how we identify you in the tax and super system.

Someone can steal your identity if they have your TFN.

You must not let anyone else use your TFN. Not even your friends or family.

Only some organisations can ask for your TFN. They include

- us
- Services Australia
- your bank
- your employer
- your super fund
- your registered tax agent.

How to find your TFN?

If you cannot find your TFN, there are a few places you can look.

If you have a myGov account linked to the ATO

you can log in to your ATO online account.

You can also find your TFN on

- your income tax notice of assessment
- letters we have sent you
- a payment summary or income statement from your employer
- your superannuation account statement.

If you use a registered tax agent, you can ask them for your TFN.

If you still cannot find your TFN, phone us on 13 28 61.

If you are overseas phone +61 3 9268 8332.

My TFN was stolen

You must tell us as soon as you can if

- your TFN was stolen
- someone else is using your TFN.

Phone us on 1800 467 033.

How to create a myGov account and link to your tax and super – Easy Read

Easy Read information about creating a myGov account and linking it to the ATO.

Last updated 4 October 2022

On this page

How to use this document

How this guide will help you

Create a myGov account

Link your myGov account to the ATO

How to use this document

This information is written in a way that is easy to read.

We use pictures to explain some ideas.

This document has been written by the Australian Tax Office (ATO).
When you see the words 'we', 'our' or 'us' it means the ATO.
This Easy Read document is a summary of another document.
You can find the other document on our website at www.ato.gov.au/LinkmyGov
It includes a helpful video you can watch.

How this guide will help you

This guide helps you

1. create a myGov account

2. link your myGov account to the ATO.

Before you start you may need your tax file number (TFN).

Your TFN is your personal identification number in our tax system.

If you cannot find it or you do not have one go to www.ato.gov.au/TFN_EasyRead

Create a myGov account

1. Go to www.my.gov.au

Select 'Create account'.

Select 'Continue with email'.

Read about the **terms of use** and **myGov privacy notice**.

- Terms of use are the rules about creating and using a myGov account.
- The privacy notice is the rules about how your information is collected, shared and protected.

You can ask someone for help if you need to.

Select the 2 boxes to show you understand and accept the terms of use and privacy notice.

2. Email address

Enter your email address.

Do not use an email address that you share with someone else.

myGov will email you a code straight away.

This is to show that it is your email address that you can access.

Check your email for the code. If you don't find the code, look in your Junk or Spam folder.

Enter this code into the code box on myGov.

3. Mobile phone number

myGov sends security codes to your mobile phone when you want to sign in to your account.

Enter your mobile phone number.

myGov will text a code to your mobile phone straight away.

This is to show that it is your mobile phone number that you can access.

Enter this code into the code box on myGov.

You can select 'Skip this step' if you

- do not have a mobile phone
- have a mobile phone but you have poor mobile reception
- want to access your myGov account when you are not in Australia.

You will still need to a secure way to sign in to your myGov account.

You can download one of these apps to your smart device

- the myGov Code Generator app
- the myGovID app.

You can do this after you finish creating your myGov account.

4. Create password

Create your myGov password.

If you need help select 'Help creating a password'.

5. Create secret questions and answers

You need to choose and answer 3 secret questions.

You will need to answer these questions if you forget your password.

Use answers that

- are easy for you to remember
- are not going to change over time
- other people would find hard to guess.

6. Finished

You have now created your myGov account.

myGov will send your username to your email address.

To sign in to your myGov account you need to use 3 things

- your username or email
- your password
- a security code sent to your mobile phone or from the myGov Code Generator app.

You could also use your myGovID Digital Identity.

Link your myGov account to the ATO

7. Sign in to myGov

Select 'View and link services'.

Under 'Link a service' find Australian Taxation Office and select 'Link'.

Select 'Continue' to agree to myGov storing your

- name
- · date of birth.

Read about our

- terms and conditions
- privacy notice.

You can ask someone for help if you need to.

Select 'I agree to the terms and conditions of use' then select 'Next'.

8. Answer questions about your tax record

Enter or confirm your personal details such as

- name
- · date of birth
- address
- tax file number.

Enter information for 2 of the questions to prove who you are.

We have another Easy Read document to help you answer these questions.

You can find it at www.ato.gov.au/Questions

Select 'I agree to verifying and linking my record' then select 'Submit'.

If you can't answer the questions you can phone us on 13 28 61 for a linking code.

8a. If you use a linking code

We will ask you some questions to prove who you are.

Enter your

- linking code
- tax file number.

Select 'I agree to linking my record' then select 'Submit'.

9. You can now use ATO online services

Go to www.ato.gov.au/Online to find out what you can do in ATO online services.

We have also provided a PDF of this document so you can read this information offline – How to create a myGov account and link to your tax and super – Easy Read (PDF, 2.5MB) ₺.

Proving who you are to link your myGov account to the ATO – Easy Read

Easy Read information about proving who you are to link your myGov account to the ATO.

Last updated 13 March 2023

On this page

How to use this document

Help to prove who you are

- 1. Bank account details
- 2. Superannuation account statement
- 3. Centrelink payment summary
- 4. Dividends statement
- 5. Notice of assessment
- 6. PAYG payment summary

How to use this document

This information is written in a way that is easy to read.

We use pictures to explain some ideas.

We have also provided a PDF of this document so you can read this information offline – <u>Proving who you are to link your myGov account</u> to the ATO – Easy Read (PDF, 1.76MB) . □.

This document has been written by the Australian Tax Office (ATO).

When you see the words 'we', 'our' or 'us' it means the ATO.

This Easy Read document is a summary of another document.

You can find the other document on our website at Information you need to link myGov to the ATO.

Help to prove who you are

You need to prove who you are to link your myGov account to the ATO.

You will need to answer 2 questions.

The questions can be about 6 types of information:

- · bank account details
- superannuation account statement
- Centrelink payment summary
- dividends statement
- notice of assessment
- PAYG payment summary.

This guide will help you answer the questions.

You can ask someone for help if you need to.

1. Bank account details

What is it?

Your bank account that:

earned interest in the last 2 years

or

• that your tax refund was paid into.

If you used a tax agent, you may not be able to answer this question.

What do you need?

You need your:

- **BSB number**. BSB is short for Bank State Branch. It is a 6-digit number which identifies your bank branch
- account number.

Do not use spaces or dashes when entering the numbers.

Need help finding it?

Find this information:

- on your bank statement
- in your bank's mobile app or online banking.

2. Superannuation account statement

What is it?

A statement that shows how much money was put into your superannuation (super) fund account.

How old can it be?

You need a statement from the last 5 years.

The super fund account must have had money put into it in the last year.

What do you need?

You need your:

- member account number (up to 16 characters)
- super fund's Australian business number (ABN). This is often in the small print at the bottom of your statement. There may be more than one ABN on your statement to try.

Need help finding it?

Phone your super fund.

3. Centrelink payment summary

What is it?

A summary of all the money Centrelink paid you in a year.

How old can it be?

You need a statement from the last 2 years.

What do you need?

You need your **taxable income**. This means the income used to work out how much tax you need to pay.

If your taxable income is \$0 you cannot use this question.

Do not use:

- a \$ sign
- cents
- commas
- spaces.

For example, if your taxable income was \$8,376.84 you would enter 8376.

Need help finding it?

If your myGov account is linked to Centrelink, you can sign in to get the information online.

If it is not linked, go to the Services Australia website to find out how to phone them.

Their website is www.servicesaustralia.gov.au

4. Dividends statement

What is it?

A statement with information about the dividends you received from shares in a company or investment fund.

How old can it be?

You need a dividends statement from the last 2 years.

What do you need?

You need your investment reference number.

Enter all the numbers. Do not use spaces or dashes.

Need help finding it?

Look at emails or letters from the company or investment fund or phone them.

5. Notice of assessment

What is it?

We send you a notice of assessment after we check your tax return.

It shows your:

- taxable income
- tax refund or tax debt amount.

How old can it be?

You need a notice from the last 5 years.

What do you need?

You need:

- the date of issue. Enter the date as dd/mm/yyyy. For example, 03/09/2020.
- our reference number. Do not use spaces.

Need help finding it?

If someone does your tax for you (like a tax agent), ask them for this information.

6. PAYG payment summary

What is it?

PAYG is short for Pay As You Go. A PAYG payment summary shows all the money an employer paid you.

It can also be called an income statement or a group certificate.

You get it from your employer:

- at the end of the financial year
- when you leave a job.

How old can it be?

You need a statement from the last 2 years.

What do you need?

Your **gross income**. This means income before you pay tax.

Do not use

- a \$ sign
- cents
- commas
- · spaces.

For example, if your income was \$37,500.29 you would enter 37500.

Need help finding it?

Ask your employer for a copy.

You can also ask us by phoning 13 28 61.

QC 66328

Get ready to do your tax – Easierto-read information

This information about getting ready to do your tax is written in a way that is easy to read.

Last updated 24 June 2021

On this page

Do you need to do a tax return?

When do you need to do your tax?

When is the best time to do your tax?

Information you need

What happens after you do your tax return?

Make it easier next year

How to get help

What to do next

This easier-to-read document is a summary of another document.

You can find the longer document at www.ato.gov.au/LodgeMyReturn

Do you need to do a tax return?

Most people that earn money need to do a tax return.

We use the tax return to check if you paid the right amount of tax.

We have an online tool which can help you work out if you need to do a tax return.

You can find the tool at www.ato.gov.au/ShouldlLodge

If you have trouble using this tool you can

- ask someone you trust for help
- phone us on 13 28 61.

If the tool says you do not need to do a tax return, you need to send us another form. This form is called a non-lodgment advice.

You can follow the instructions in the tool to help you.

When do you need to do your tax?

You need to do your tax return before 31 October if you are

- doing your own tax
- using Tax Help.

If you use a tax agent you may have more time, but you must ask them to help you with your tax before 31 October.

When is the best time to do your tax?

The best time to do your tax is from late July.

By then we will have put more information into your online tax return for you.

This information comes from places like

- businesses you work for
- government (like Services Australia)
- banks
- health insurance companies.

This will save you time and help you avoid mistakes.

Your bank account details

You will need your bank account details.

If we have to pay you money we will put it in your bank account.

Information you need

Before you start your tax return you need this to get the following information ready.

Your TFN

You need to have your tax file number or TFN.

Your TFN is your personal identification number in our tax system.

If you do not have a TFN you need to apply for one. Find out how at www.ato.gov.au/TFN

Information about your income

Income is the money you get from

- working, including being paid in cash
- the government, like Services Australia payments
- · investments, like money from shares or interest from bank accounts
- property you rented or sold to other people
- renting out a room in your house or driving a ride share car.

You need information about your income for the full financial year (1 July to 30 June).

You can get this information from

- income statements or payslips from your employer
- a Centrelink payment summary
- bank or share dividend statements.

Remember, if you wait until late July we will have put most of this information into your online tax return.

Information about your expenses

Expenses are the money you spent on certain things.

If you had expenses you may be able to claim a **deduction**.

A deduction reduces the income amount you pay tax on.

This means you pay less tax.

Some examples of expenses you may be able to claim a deduction for are

- the cost of tools you had to buy to do your job
- the cost of clothing that shows you work in a particular job (like chef pants)
- money you gave to a charity
- union fees you paid

- the cost of income protection insurance
- money you spent looking after a rental property you own.

Find out whether your expense meets the rules at www.ato.gov.au/claims

You need information about your deductions for the full financial year (1 July to 30 June).

You need to have records of the money you spent. These records can be receipts or invoices.

What happens after you do your tax return?

We use your information to work out

- if you paid too much tax if so, we will give you some money back.
 We call this a tax refund.
- if you did not pay enough tax if so, you will need to pay more. We call this a tax debt.

Make it easier next year

If you keep your records from the start of each financial year it will be easier to do your tax.

Keep your records together in a safe place and keep them for 5 years.

We have the myDeductions tool in the ATO app.

You can use the app to

- take photos of the receipts for your expenses
- record information about the expenses.

When you are ready to do your tax you can use the app to upload the information to your online tax return.

You can also email the information from the app to your tax agent or yourself.

Find out more at www.ato.gov.au/app

How to get help

If you need help getting ready to do your tax you can

- phone us on 13 28 61
- phone the Translating and Interpreting Service (TIS National) on
 13 14 50. Ask them to phone the ATO on 13 28 61.
- find a registered tax agent by going to www.tpb.gov.au/registrations_search ☐.

What to do next

Once you have all your information ready you can lodge your tax.

We have an Easy Read document called 'How to do your tax'.

You can find it at www.ato.gov.au/DoYourTax

QC 62883

How to do your tax – Easy Read

This information about how to do your tax is written in a way that is easy to read.

Last updated 3 March 2023

On this page

How to use this document

How to do your tax

When you need to do your tax

How to get help

After you do your tax

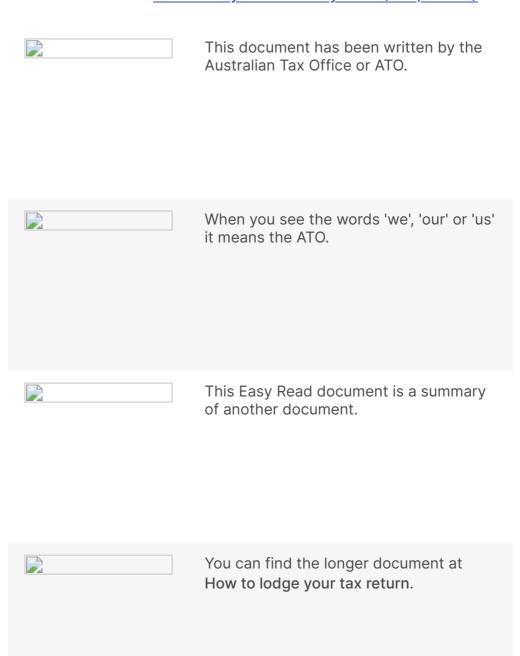
If you make a mistake

How to use this document

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We use pictures to explain some ideas.

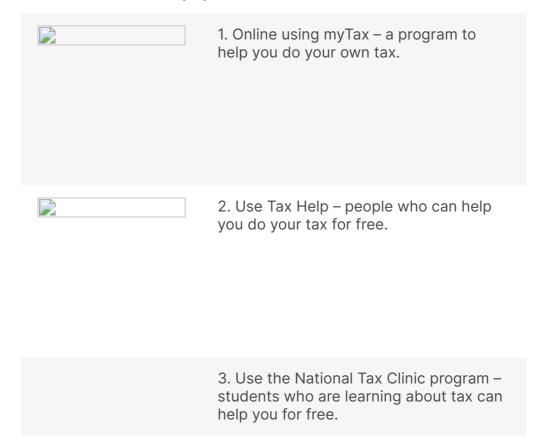
We've also provided a PDF of this document so you can read this information offline – How to do your tax – Easy Read (PDF, 4.4MB) ☑



How to do your tax

You need to choose how to do your tax.

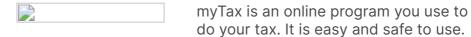
There are 4 main ways you can do it:



4. Use a tax agent – a person who you

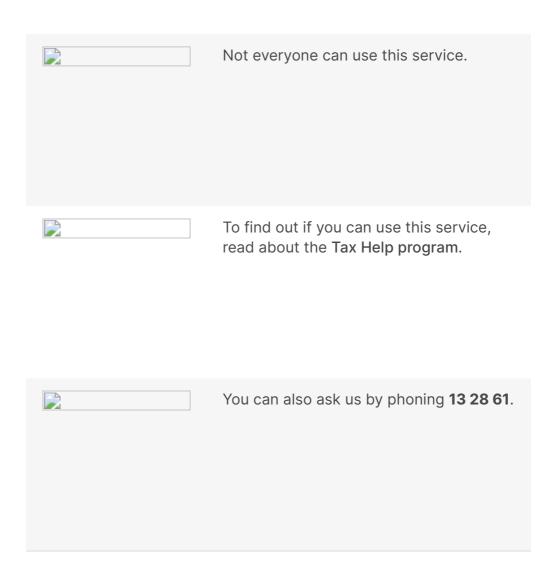
pay to help do your tax.

1. Online using myTax



Learn how to Lodge your tax return online with myTax.
You will need a myGov account linked to our online services. You can get one at www.my.gov.au
myGov is a simple and secure way to access government services online in one place.
A myGov account is free and anyone can get one.
We have an Easy Read about how to create a myGov account and link it to your tax and super.

	There is also a helpful video you can watch to show you how to link.
	Someone you trust, like a family member, can help you link your myGov to ATO online services.
2. Use Tax Help	Tax Help is a group of people who help other people do their tax.
	This is a free service.
	We train these people and they know about tax.



3. Use the National Tax Clinic program

The National Tax Clinic program can help people who:

- cannot pay a tax agent
- do not meet the rules to use Tax Help.

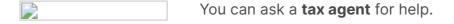
This program is:

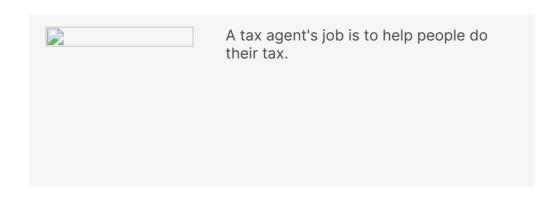
- supported by the government
- run by universities (not the ATO).

Students who are learning about tax can help you for free.

Trained managers make sure the students are giving you the right help. Help is given over the phone or through a web conference. Sometimes you can meet in person. The program can be used by: individuals • small businesses • not-for-profit organisations and charities. You need to meet the rules to use this program. Find out more about the National Tax Clinic program.

4. Use a tax agent





	You can find a registered tax agent by going to www.tpb.gov.au ☐
	Always check if a tax agent is registered.
This means they:	
	are on our list of tax agents
	know what they need to do to be a tax agent.
	You will need to pay them. Only registered agents can ask for money to do your tax.

When you need to do your tax

	The best time to do your tax is from late July.	
	By then we will have put more information into your online tax return for you.	
This information comes from places like:		
	businesses you work for	
	 the government (like Services Australia) 	

	• your bank.		
You must do your tax before 31 October if you are:			
	• doing your own tax		
	• using Tax Help		
	using the National Tax Clinic program.		
	If you use a tax agent you may have more time.		
	You must ask them before 31 October if they will help you with your tax.		

We have an Easy Read document to help you get ready to do your tax.
Find out more about getting ready to do your tax.

How to get help

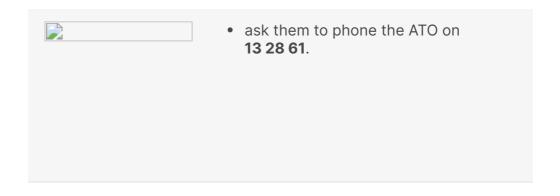


If you need help to do your tax you can phone us on **13 28 61**.

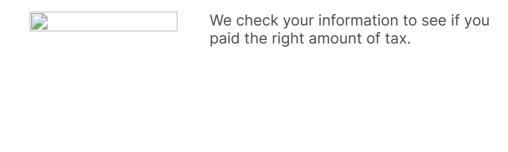
If you speak a language other than English:

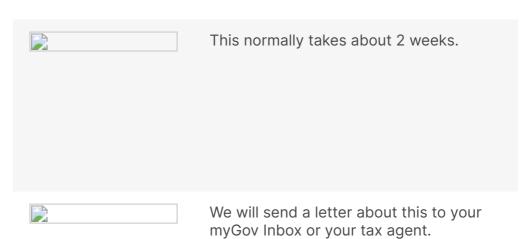


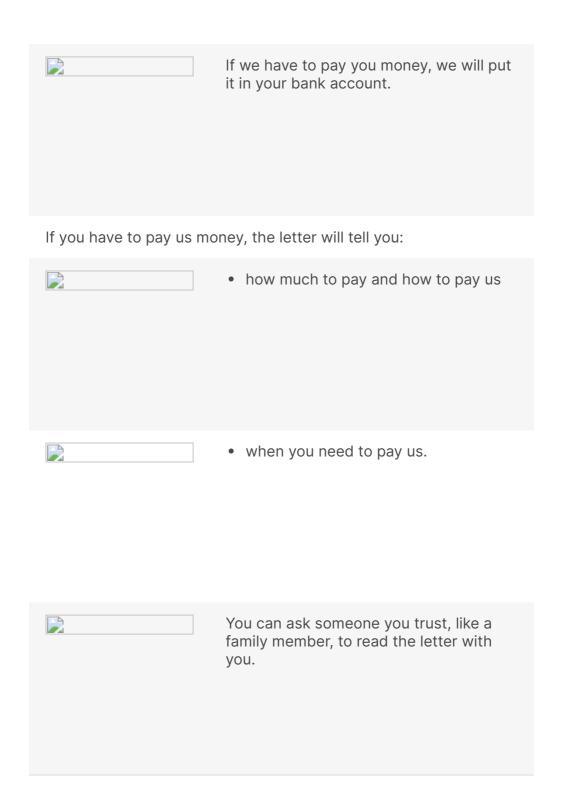
 phone the Translating and Interpreting Service (TIS National) on 13 14 50



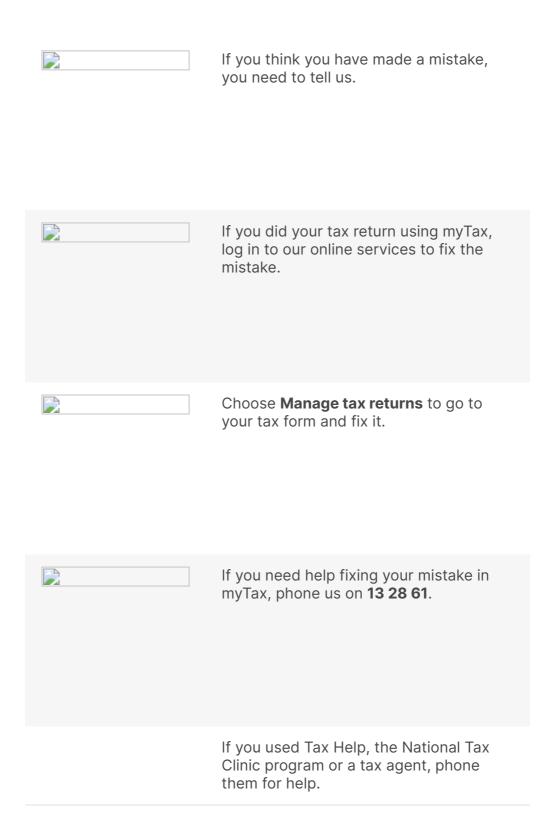
After you do your tax







If you make a mistake



QC 62897

Is it a scam?

This information about scams is written in a way that is easy to read.

Last updated 26 May 2023

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How to use this document

This information is written in a way that is easy to read.

We use pictures to explain some ideas.

This information can also be downloaded in PDF format – <u>Is it a scam?</u> – Easy Read format (PDF, 2.70MB) ڬ.

This document has been written by the Australian Tax Office or ATO.

When you see the word 'we' it means the ATO.

This Easy Read document is a summary of another document.

You can find the longer document on our website at Verify or report a scam.

What is a scam?

A scam is a trick to get you to:

- pay money
- share information about yourself that helps someone pretend to be you.

You should only give personal information about yourself to people you can trust.

Personal information includes your tax file number and bank details.

People who scam are called scammers.

Scammers lie.

They might say they work at the ATO.

What do scammers do?

A scammer can contact you by:

- phone
- email
- · text message
- social media.

A scammer might ask for:

- information about you
- your bank account or credit card number
- money.

A scammer might say things to make you anxious or afraid of getting in trouble.

They might say you have to act quickly.

This is so you don't have time to stop and think clearly.

A scammer on social media might ask you to private message their account so that they can help you with your tax or super.

Things we will never do

We will never:

- send you an email, text message or post on social media asking you to reply with your information
- send you an email, text message or post on social media with a link to log in to online services
- send a pre-recorded message saying the police are coming to arrest you or demanding urgent payment of money
- ask for payment by
 - bank transfers to a bank that is not the Reserve Bank of Australia
 - overseas wire transfers
 - cash
 - iTunes, Steam, Google Play or shop gift cards
 - cardless cash transfers

cryptocurrency like Bitcoin.

A scammer might

A scammer might:

- say the police are coming to arrest you
- tell you to send information about yourself by email, text message or social media
- ask you to click on a link in an email, text message or social media post to log in to online services.

What you should do

Phone calls from the real ATO will show as 'No caller ID' on your mobile phone.

Hang up on anyone who says they are from the ATO and threatens to arrest you.

You can phone us on **1800 008 540** to check if we needed to speak to you.

Delete all pre-recorded messages saying they are from the ATO.

Do not phone them back.

If you get an email or text message from the ATO:

think carefully before responding	ng to it
 don't click on any links asking y an online service with your use password 	
ask someone you trust if it look	s real
• phone us on 1800 008 540 to	check
check Verify or report a scam.	
If you see a social media account or post from us or member that looks strange:	an ATO staff
 do not respond to it with any of information 	your personal
do not click on any links	
phone us on 1800 008 540 to really us talking to you	check if it is
check Verifiy or report a scam.	
If you think an ATO social media a you should block it.	ccount is fake,

How to get help

To tell us about a scam, phone us on **1800 008 540**.

You can forward a scam email to ReportScams@ato.gov.au.

You can take a screenshot of fake social media posts and email them to ReportScams@ato.gov.au.

QC 60679

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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