Print whole section

Online services for agents user guide

This user guide complements the Help section available in Online services for agents.

Last updated 2 March 2026

Access

Functions depend on if you're a tax or BAS agent, your Access Manager permissions and if a function is relevant.

Help

Explains how to access prompts and help available throughout the system.

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This screen displays information relevant to your log in.

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You can search for a client on your client list using a wide range of identifiers.

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View pre-fill and pre-generated reports, and lodge various reports and non-lodgment advice.

Super

Find information specific to your individual client's super funds.

Business

Functions include STP, Employee super accounts, Super clearing house and GST property credits.

QC 54079

Access

Functions depend on if you're a tax or BAS agent, your Access Manager permissions and if a function is relevant.

Last updated 4 October 2023

Functions available to you in Online services for agents depend on:

- if you're a tax or BAS agent
- your Access Manager permissions
- if a function is relevant to your client.

Your system settings need to meet our minimum system requirements. To quickly check your settings, use the Online services system requirements check.

The system will time out after 20 minutes of inactivity.

Menu options in this guide reflect the system – they'll either be practice or client summary. You'll need to navigate between the agent home page and the client depending on the action you're performing.

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Help

Explains how to access prompts and help available throughout the system.

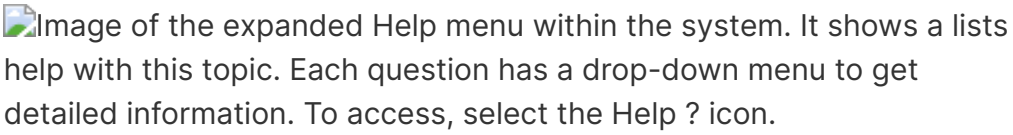
Last updated 4 October 2023

How Help works

Prompts and help are available throughout the system. Select the **Help** button for detailed help, relevant to the action you're performing.

The **Help** button isn't available on the agent home page.

Example – Help with this topic

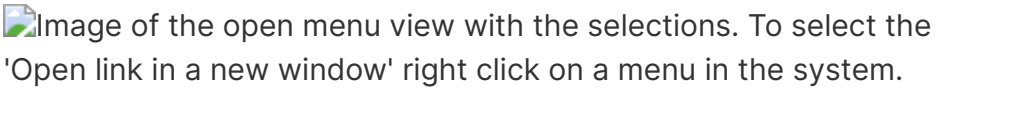

Image of the expanded Help menu within the system. It shows a lists help with this topic. Each question has a drop-down menu to get detailed information. To access, select the Help ? icon.

Multiple windows and tabs

You can open multiple tabs or windows in the system to action more than one client or report at a time.

To open another window or tab, right click on a menu item and select **Open link in a new window** or **Open link in a new tab**.

Example – How to open a new window or tab


Image of the open menu view with the selections. To select the 'Open link in a new window' right click on a menu in the system.

Printing

A **Print friendly version** option is available in the system on screens and reports that can be printed.

We recommend this printing option, where available, to ensure information is printed correctly.

From a print friendly version, you'll also have the option to save a copy.

If a print friendly version isn't available, you can use your web browser print option. This will print information to the scale of the screen you're viewing.

You can return to the top of this Online services for agents user guide for help on other areas.

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Agent home page

This screen displays information relevant to your log in.

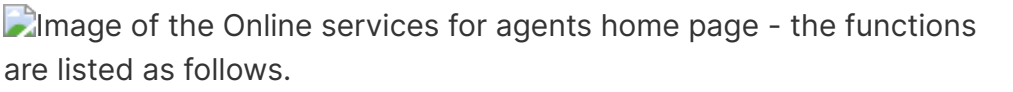
Last updated 13 November 2024

What's on the agent home page

The agent home page is the first screen displayed when you log in. This screen displays information relevant to your login.

You can customise the agent home page to add key features and quick links to the functions that best suit you.

Functions on the agent home page


Image of the Online services for agents home page - the functions are listed as follows.

1. Account – log in
2. Search – View client list and Advanced search
3. Home
4. Practice menu options
5. Notifications
6. Features

7. Quick links
8. Customise the home page

Account – log in

If your practice has more than one Registered agent number (RAN), you can use the **Account** drop-down menu to switch from one RAN to another. You'll only see the RANs that you have permissions for in Access Manager.

Up to 5 RANs display at any time. If more are available, select **View more**, then at **RAN** select choose the relevant RAN.

The RAN you've logged in with will be displayed in bold.

Select a client

To select a client you can use the To do a quick search field on the agent home page or the Advanced search link.

If you've customised your home page to include the **Favourite clients** or **Client list** quick links, use these options to select a client.

Notifications

We use the notification section on the home page to alert you to **Actions required** or **Information**.

Notifications are displayed for each Digital ID (such as myID) holder and will appear for:

- all agents when the message affects everyone – such as planned system maintenance
- specific groups when the message is only relevant to agents who may perform a particular role – for example, if you have clients who haven't lodged their 2022 tax returns.

There are a maximum of 6 notifications displayed at any one time. To view a notification, select the drop-down menu to view all notifications.

You can dismiss Information notifications at any time by selecting **X**.

However, you can't dismiss an Action required notification until you've actioned it. Select **Action now** and you'll be taken to the relevant function to complete the action.

Only your notifications will be dismissed. They'll still be viewable to others in your practice with the same notification.

Customise features and quick links on the home page

You can choose what information you see on your home page by customising it to display the features and quick links that best suit you. Any changes you save will display each time you log in. They'll only apply to your home page, not others in your practice.

To change the features or quick links:

- select the **Customise home page** button at the bottom of the home page
- select or deselect the **Features** and **Quick links** check box to choose what you want displayed (you can select 3 features and 8 quick links)
- select **Save**.

There are 4 features currently available to choose from:

- **Practice mail** – displays the number of unread mail items in your personal mailbox linked to your myID credential (select **View** to navigate to your mailbox).
- **Client mail** – displays the number of unread mail items for clients that you've elected to receive digital communications for through **Communication preferences** (select **View** to navigate to Client mail).
- **Favourite clients** – enables you to create a list of clients that you can easily access.
- **Lodgment program status** – shows the percentage of tax returns lodged on time for the current year, including the effective date. (The Lodgment program status isn't available for BAS agents.)
- You can return to the top of this Online services for agents user guide for help on other areas.

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Search

You can search for a client on your client list using a wide range of identifiers.

Last updated 7 June 2024

To do a quick search

The search field is in the top right corner of your screen. To search with:

- an identifier, type the full TFN, ABN, WPN or EIN then **enter** to go to their Client summary
- a client or entity name, use the first 3 or more characters of any word within the name, such as part of the non-individual name or the individual's first, middle or last name.
  - Predictive text will show results after you type 3 characters and then refine the search results as more characters are entered.
  - Select the client to go to their Client summary or **enter** to go to **Advanced search** to further refine the search.

Predictive search

Predictive search:

- This starts after you've entered 3 or more characters.
- It displays up to 10 matches. To see all matches, use the scroll bar in the list.
- If you select **enter** you'll go to **Advanced search**. To go directly to a client in the quick search field select the client.
- You may be taken to **Advanced search** when you select a client, if there are numerous clients with that name.

Advanced search

You can select **Advanced search** under the search field in the top right-hand corner of your screen.

In **Advanced search** you can:

- search using the client's first name, surname or entity name
- select **View all my clients** to view your client list (you can also click the **View client list** link under search, visible on all screens or a quick link, if customised on the home page, to view your whole client list)
- filter by one or more of the following fields
  - Relationship – select **All** or **Payroll only clients**
  - Entity type – select **All**, **Individual**, **Company**, **Partnership**, **Trust**, **Government** or **Super fund**
  - Tax product – select All, **Activity statement**, **Income tax**, **Fringe benefits tax** or **Excise**
  - Communication type – select **Activity statement lodgments**, **Income tax**, **Activity statement related**, **Study and Training support loans**, **Superannuation**, **Debt** or **Employer and Business obligations, Excise, Lodgment reminders**.
    When **Activity statement lodgments** is chosen, 2 further fields will display
    - **Destination** – select Client, Practice, No Preference set
    - **Channel** – select All, Digital, Paper, myGov
- select **Search** to view the search results
- select 10, 25, 50 or 100 from **Results per page** drop-down menu. This page will default to your last selection. For example, if you select 100 clients per page the system will default to display 100 until you change it
- select or deselect the **Favourite** star to add or remove a client from your favourite client list
- select the client's identifier to go to their **Client summary**
- select **Download** and choose CSV or HTML for a downloadable copy of the search results – you'll need to have bulk download

permission in Access Manager to print or save the search results as a HTML or CSV

- if you have more than 10,000 clients, download clients into separate lists using the following filters
  - 'Relationship'
  - 'Entity type'
  - 'Tax product'
- save each file separately then you can combine the downloadable data into one file.

After applying the filters, if you still have more than 10,000 clients, the list won't download. You will need to contact us to request a copy of your client list.

To make a change to a client's **Activity statement lodgment – Destination**, update 'Communication preferences' under Activity statement lodgment notifications.

You can return to the top of this Online services for agents user guide for help on other areas.

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My practice

How to add, remove, favourite and transfer clients in Online services for agents.

Last updated 14 October 2026

Favourite clients

The **Favourite clients** feature lets you add to your home page a list of clients you regularly access. You can then select the identifier in the list to go directly to the client summary. The list is saved against your login so you can customise the list to meet your needs.

You can add up to 30 clients. Clients will display in alphabetical order.

You can also add or remove clients from the favourite feature, client summary or advanced search.

Your home page must be customised before creating a list. You'll only need to do this once.

To add or remove clients, from:

- **Favourite client** feature, select **More** – to remove a client, select **X**
- **Client summary** screen, select or deselect the **Favourite** star
- Advanced search feature, select or deselect the **Favourite** star next to the client's name.

When a client is removed from your client list, it doesn't automatically remove them from your **Favourite clients** list – you'll need to do this manually.

Add client

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.

To add a client:

1. Select **My practice** then **Add client** or use the **Add client** quick link.
2. At **Find a client**
   - select your client type, either **Individual** or **Non-individual**
   - select an identifier – TFN, ABN, EIN or WPN (BAS agents won't have an EIN option)
   - type the identifier number, and for
     - individuals – type the client's date of birth
     - non-individuals – if using a TFN, type their name or ABN.
3. Select **Search**
   - **Note:** Repeated attempts to enter an incorrect identifier or date of birth may affect your ability to add the relevant client record.
   - You may receive one of these messages

- 'You are not authorised at this time to access this account. Contact your client to confirm the Agent nomination has been actioned' (find more information at Client-to-agent linking)
- 'There's an issue with this client record. Contact us to discuss.' or 'Your transaction can't be completed. Contact us to discuss'. For more information see Reactivating inactive client records.

4. Select the **Declaration**
   - I confirm that I have a signed authority from this client to act on their behalf.
   - If you are adding a deceased client, 'I confirm that I am aware this client is deceased and that I am the executor or administrator of their estate with grant of probate or letters of administration or I am authorised to act on their behalf'. You need authorisation to access a deceased person's tax and super information.
5. Select **Next**.
   - **Note:** If you're a tax agent trying to add a non-individual by using an ABN, a nudge message will appear to alert you that if you would like to represent them for income tax purposes you should use a **TFN as the identifier** instead. You will then be given the option to press 'Yes' to continue or 'No' to go back to the previous page and update your responses.
6. At the **Authorisation** screen select the account you would like to authorise:
   - **Income tax** (BAS agents won't have this option)
     - You'll be authorised to act on behalf of the client for all of the client's accounts and no further action is required.
     - If there's another BAS or tax agent authorised to act on behalf of the client for an Activity statement or GST joint venture account there'll be an existing agent link displayed against that account. Don't remove the agent unless you have authorisation from the client to do so.
   - **Specific accounts** – select the account

- You'll be authorised for the specific accounts selected.
- If there is an existing agent link displayed only select the account if you have authorisation from the client to do so.
- If you remove the existing agent link in error the previously linked agent needs to re-add the link.

7. select **Next**.

- **Note:**
- If you're trying to add a client for income tax purposes and select an Activity statement or GST joint venture account, a nudge message will appear to advise that
  - the income tax account already gives you access to all accounts
  - any agent's existing access to the selected accounts will be removed
  - to press 'Yes' to continue or 'No' to go back to the **Authorisation** screen and update your responses.
- If you're a tax agent adding a client using an ABN or a BAS agent adding a client with more than one account, and you select an activity statement or GST joint venture account that has an existing link to an agent, a nudge message will appear to advise that
  - you've selected to remove and replace an authorised agent for activity statement purposes
  - you need to press 'Yes' to continue or 'No' to go back to the **Authorisation** screen and update your responses.

8. At the **Client details** screen, select

- **You can update your client's postal address for income tax purposes to be the same as your practice postal address** – selecting this option may also update the client's primary postal address (see Client addresses for details).
- **You can set** communication preferences **to use your practice default settings** – if selected, select the declaration.

- **You can select whether you or your client will be lodging the activity statement,** select either **Practice** or **Client** – check the Email addresses we have listed for each account and update if necessary (if the email address listed against the activity statement account is your client's, then they will receive an email notification).

9. Select **Next**.
10. At the **Summary** screen check all details are correct, then select **Submit**.

The client has now been added to your client list.

The client will be added; however it can take up to 15 minutes for the client to display in the predictive name search and your client list. During this time, you can access the client's summary page by searching with a TFN or ABN.

You can also view our Add a client video.

Unable to add a client

Some clients cannot be added to your client list immediately using Online services for agents. This could be due to the new client-to-agent linking process, or the client's TFN may be security assessed or archived.

A TFN may be archived when a person has left Australia or an account has been inactive for some time.

Security-assessed clients are clients we classify for privacy reasons. To view these clients, you will need to phone us.

Remove client

Before removing a client from your client list, you should:

- remove all your details from the client's record
- remove the client from your **Favourite clients** list (if necessary).

To remove a client, including a payroll only client from your client list:

1. Select **My practice** then **Remove client** or use the Remove client quick link.

2. At **Find a client** type the client identifier (TFN, ABN, WPN or EIN) or name.
3. Select **Find** – the client details will populate on the screen.
4. Before proceeding, use the links provided on the screen to update your client's information, including
    - client details
    - client addresses
    - email addresses
    - authorised contacts
    - financial institution details.
5. Select **Yes** or **No** to the question; 'I have removed my practice details from the client's record'.
6. Select **Submit** to remove the client.

The client will be removed and although it may take approximately 15 minutes for your client list to be updated, you won't be able to access the client.

You can also watch our Remove a client video.

Note: Your client list displays all clients who have a link to your Registered agent number (RAN). This includes clients you may no longer represent or who have lodged final returns. If these clients appear on your list, you'll need to remove them. If you're unable to remove a client see our client list page Client list has clients you no longer represent for details on how to request a bulk deletion.

Removing your details from former clients

If you no longer act for a client and they no longer appear on your client list, but you need to remove your contact details from their record, you can send us a request via Practice mail in Online services for agents following these steps:

1. Select **Communication**, then **Practice mail**, then **New**.
2. Under **Topic**, select **Debt and lodgment**.
3. Under **Subject**, select **Bulk client removal**.

4. Under **Enquiry type**, select **General enquiry**.
5. Type 'Former client contact detail update request' in the message box and advise us

- who the client is
- which account (income tax or activity statement) needs updating
- the details you would like removed; including addresses, email or phone numbers.

Lodgment program status

This function is only available to tax agents. BAS agents won't see this function.

The **Lodgment program status** will show you the status, progress and performance of your income tax and fringe benefits tax lodgments.

You can see how you are currently tracking for this year's lodgments as well as your performance history for the past 2 years.

To view the status:

- From the Home page, select **My practice**.
- Select **Lodgment program status** or use the Agent home page feature or quick link.

You can see the number of current year tax returns lodged on time and the total number of expected lodgments. This data is updated weekly.

Annual lodgment performance

This view shows your lodgment performance history and the amount of tax returns lodged on time for the previous 2 financial years.

At the **Lodgment program status** screen, if you also lodge Fringe benefits tax returns you will need to select **Income tax** or **Fringe benefits tax**.

Your lodgment performance data is updated weekly and displayed as both a bar graph and as a table. This data determines your overall performance percentage. To view additional information, select the drop-down menu next to 'How do we calculate your lodgment performance?'

If you have achieved 85% performance for income tax lodgments, you can print the Lodgment program certificate between 15 July and 31 October.

My details

You can view the details we have of your agent registration with the Tax Practitioners Board.

To view and check your details are up to date, select **My practice** then **My details**.

To update your practice details, visit the Tax Practitioners Board.

Updates made with the Tax Practitioners Board will take time to display in our systems.

Add payroll only client

Use this function if the only role you're providing for your client is Single Touch Payroll (STP) reporting.

Adding a payroll only client will provide you with authorisation to the pay as you go (PAYG) withholding role to lodge and view your client's STP reports. You won't have permissions to access any other functions in the system.

If you're authorised at the client or account level, you'll also have authority for the PAYG withholding role.

To add a client:

1. Select **My practice** then **Add payroll only client**.
2. At **Find a client**
    - select your client type – **Individual** or **Non-individual**
    - select an identifier – TFN, ABN, EIN or WPN (BAS agents won't have an EIN option)
    - type the identifier number
    - for individuals – type the client's date of birth
    - for non-individuals – if using a TFN, type their name or ABN.
3. Select **Next**.

4. At **Authorisation** select the account you would like to authorise for payroll services only and select **Next**.
5. At **Summary** screen check the accounts selected are correct then select **Submit**.
    - The payroll only client has now been added to your client list.
    - You can generate a print friendly version of the **Summary** screen.
6. Select the **STP reporting** link. You'll only see information here after the first STP report has been lodged.

You can return to the top of this Online services for agents user guide for help on other areas.

Transfer client

Use this function to transfer existing client authorisations between registered agent numbers (RANs). This function is only accessible where multiple RANs are present under a practice ABN.

Your existing clients won't need to complete an agent nomination for this client transfer. While an agent nomination is not required from your client, you should first obtain consent from your client to transfer accounts.

Note: Transferring an account with another tax or BAS agent indicator **will remove** that other agent's access to that account.

To transfer client authorisations between RANs follow these steps.

1. Select **My practice** then **Transfer client**.
2. At **RAN details**
    - check that you have updated all client information
    - at **From**, check that the RAN details are correct
    - at **To**, all RANs associated with the current ABN in focus will be listed
    - select the RAN you want the client authorisations transferred to from the list or use the **Filter** agent functionality to locate the RAN
    - select **Next**.

3. At **Client details**
    - search for the client you are transferring authorisations by client name, TFN or ABN
    - select the client you are transferring authorisations for
    - select **Next**.
4. At **Authorisations**, select either
    - **All current authorised accounts** if you want to transfer all eligible accounts for the searched client the current RAN has authority for – where only one authorised account exists for the client, that account will be selected and displayed automatically for transfer.
        - **Note:** Where the current RAN is authorised on accounts that are ineligible to be transferred to a BAS agent, a list of eligible accounts will be provided. You will only be able to select and transfer eligible authorised accounts.
    - **Choose from a list of accounts** if you want to select the accounts to be transferred for the searched client. You will only be able to select and transfer eligible authorised accounts. You can transfer up to 50 accounts for a client in one request. A separate request will need to be submitted to transfer additional accounts.
5. Select **Next**.
6. At **Summary**
    - check that the RAN details, client details and client accounts you are transferring are correct
    - select the **Declaration** box to agree
    - select **Submit**.

If the transfer request is successful, you'll receive a confirmation that it's been successfully processed. It will take approximately 15 minutes for the transfer to be reflected when searching by the client's name.

You can view a print friendly version to print or save the confirmation as a PDF, which includes:

- RAN details

- client details
- authorisations transferred.

If the transfer request has failed, you'll receive an error notification. You can try to complete the transfer client request later. If the error persists, contact us.

QC 54079

Reports and forms

Find out how to access, view and lodge functions within the Reports and forms menu.

Last updated 4 October 2023

Reports

Find out how to view reports, complete pre-filled and pre-generated reports and do on-demand reporting.

File transfer

How to use file transfer to lodge and view a range of reports and files.

Forms

Step-by-step information on how to view forms relevant to your practice.

Lodgment deferrals

What you can do with a deferral, how to lodge one or many and the process after you've lodged them.

QC 54079

Reports

Find out how to view reports, complete pre-filled and pre-generated reports and do on-demand reporting.

Last updated 17 August 2026

Viewing reports

You can access most pre-filled, pre-generated and on demand reports.

To view reports available to you:

- select **Reports and forms** then **Reports**
- scroll to the relevant report type
  - Pre-filled reports for the financial year
  - Pre-generated reports
  - On demand reports
- select the relevant report from the list. For certain reports you may need to enter additional identifiers or use predictive search to generate and review the report.

Pre-filled and pre-generated reports

The reports provide current and historical information that's regularly updated.

The reports available are:

- **Pre-filling reports** – provides income and expense related information reported to us by various organisations
  - Reports from 2009 to the most recent financial year will be available to download via Browser view, CSV or HTML

  - Refer to Pre-filling reports for more information
- Client account running balance report
- Family trust elections (FTE) & Interposed entity elections (IEE) report
- PAYG Instalments report for the current year and 2 previous years
- Year to date interest summary report for the current year and 2 previous years
- Year to date revenue product summary report for the current year and 2 previous years.

More information about each report is available in the Help content within Online services for agents.

On demand reports

The on demand reports can be generated as needed. The client information in the report will be current as at the time of request.

'Download' status will display when the report is available to be downloaded. Reports may not be available until the following day. The reports are available for 7 days from the request time. After 7 days have passed the report status will change to 'Failed time out' and the report will need to be re-ordered.

The reports can be downloaded and filtered to suit your information needs.

You can also watch our videos on:

- how to request and view the Income tax lodgment status report
- how to request and view the Outstanding activity statements report

Client nominations report

The client nominations report provides a list of pending client nominations relating to client-to-agent linking.

Once this report has been requested, you'll be able to download it in real-time.

The report displays this information

Heading	Description
Name	Entity name
ABN	Client identifier
Expiry date	Nomination expiry date

Income tax lodgment status report (current year plus previous 3 years)

The income tax lodgment status report provides a list of your current income tax clients who have or had an expected lodgment obligation at the time the report was requested.

After requesting the report, it may take up to 24 hours for the report to become available. When the report request has been successfully completed, this message will display: 'Your requested report is now available'.

To download the report, you will need to select the relevant filter option (or options) below:

- All clients
- Not lodged (including demanded and not lodged clients)
- Lodged (including assessed, issued non-taxable, issued taxable and lodged clients)
- Not necessary.

After selecting the filter options, you will be provided with download hyperlinks for CSV or HTML reports. These download hyperlinks will expire in 7 days from the request date.

The report displays this information

Heading	Description
Tax file number	Client identifier

Client type	Entity type, for example, company or superannuation fund
Client name	Entity name
Substituted accounting period (SAP)	The end month of the client's reporting year, e.g. 31 December – Early Balancer, 31 August – Late Balancer
Lodgment code	Lodgment channel, e.g. digital, paper or blank if not lodged or lodgment isn't required
Current year status	Lodgment status of the return, i.e. received, not received, return not necessary or lodgment status unavailable
Due date	Lodgment due date for the current year
Flexible lodgment eligibility current year	'Y' if Disaster Support arrangements are applicable to the return
Status for each of 3 previous years	Lodgment status of each return
Flexible lodgment eligibility for each of the 3 previous years	'Y' if Disaster Support arrangements apply to the return
Last year lodged	The last year an income tax lodgment was received.

Outstanding activity statement report (current and previous 3 years)

The Outstanding activity statement report provides a list of your current activity statement clients who have or had an expected lodgment obligation at the time the report was requested.

After requesting the report, it may take up to 24 hours for the report to become available. When the report request has been successfully completed, a CSV download hyperlink will be displayed.

The report:

- will display one activity statement requiring action per line – as a result, a client may have multiple lines on the report
- will display activity statement forms N, R, S or T as outstanding or new until the due date has passed, even if payment has already been made – these activity statements don't need to be lodged unless there are variations to the pre-calculated amounts
- provides agents with visibility of activity statement lodgment reminders for employers – if an employer has been issued a reminder, the report will provide a summary to support agents in prioritising any action required
- provides tax agents with visibility of
  - all their clients with an activity statement obligation where the tax agent is authorised at the Client, Integrated Client or GST Joint Venture account level
  - the registered agent number of the tax or BAS agent where another agent has an authorisation for the client's Integrated Client or GST Joint Venture account
- provides BAS agents with visibility of all their clients with an activity statement obligation where the BAS agent is authorised at the Integrated Client or GST Joint Venture account level.

The report shows this information

Heading	Description
Client name	Entity name
Client type	Entity type, e.g. company or superannuation fund
Australian business number	Client identifier
Client account number	Activity statement account number
Client account type	Integrated client account or GST Joint

	Venture account
Client account status	Status of the account type, e.g. active
RAN	The registered agent number linked to the account
TFN	Tax file number
WPN	Withholder payer number if the entity isn't eligible for an ABN and has PAYG withholding obligations
Destination	Client, Practice or No preferences set
Delivery channel	ECI (digital), Paper or myGov
Activity statement frequency	Annually, monthly or quarterly
DIN	The unique document identification number for the activity statement
Status	New or held
Hold reason	Reason activity statement has been held, if applicable. HDEF – deferred imports data HIAC – incorrect address code HOBG – obligation data error HREG – registration data error HUNT – untraceable
Type	Form type, e.g. annual GST return, business activity statement, quarterly PAYG instalment notice
Name	Form name, e.g. Form A, Form R
PAYG and/or GST instalment amount	ATO calculated instalment amount for forms R, S and T

Period start date	Start date of activity statement period
Period end date	End date of activity statement period
Due date	Legislative concessional or deferred lodgment due date of form
Status	Active or blank for each role type, i.e. for GST, PAYGI, FTC, FBT, DGST, WET, LCT
Flexible lodgment eligibility	'Y' if Disaster Support arrangements are applicable to the form
Account balance	Activity statement account balance at the time of report request
Payment reference number	Unique payment reference number for the account type
Email address	Account email address
Postal address	Account postal address
Reminder issue date	Indicates the employer was issued a lodgment reminder for the activity statement and the date of issue.
Treatment type (Finalised or Unfinalised)	The action the ATO will take at the Expected Treatment Date if the activity statement remains outstanding. Finalised: • Amounts we have on record will be added to the client's integrated account • The activity statement will be finalised in ATO systems and considered lodged. Unfinalised: • Amounts we have on record will be added to the client's integrated account • The activity statement will remain outstanding. The client must lodge to

	complete their reporting obligation.
Expected treatment date	Proposed date treatment will be applied.
ATO processed date	Actual date treatment was applied. This will only appear when a treatment type has been applied and the activity statement remains outstanding (Treatment type = Unfinalised). Once an activity statement is finalised in ATO systems, it will no longer be displayed on this report.

Other reports for client obligations

Only the reports we list on this page are available as a self-service option through our Online services. You may be able to determine what other accounts and obligations your client has by receiving a client list. For more information on FBT and TPAR client lists, see Client list.

If you would like to suggest a new report, or provide feedback on existing reports, submit feedback using the **Give us feedback** form at the bottom of each screen in Online services for agents.

QC 54079

File transfer

How to use file transfer to lodge and view a range of reports and files.

Last updated 31 March 2026

Testing and lodging reports

You can submit files as a test, with the purpose of validating the file and identifying errors before lodging.

Only files that have been prepared and generated from software in a format and version supported by our systems will be accepted. Scanned images of forms, screen prints, spreadsheets or word processing files are not accepted.

You can test and lodge the following statements using **File transfer** in Online services for agents:

- Annual investment income report (AIIR)
- Business transactions payment systems (BTTPS)
- Common Reporting Standard (CRS)
- Community Housing Providers
- Country-by-country (CBC)
- COVID ERS recontributions
- Employee share scheme (ESS)
- Foreign Account Tax Compliance Act (FATCA)
- Foreign Account Tax Compliance Act (FATCA) AFI to BDE Rpt
- Global Anti-Base Erosion Information Return (GIR)
- JobKeeper Payment inbound
- Local master file (LCMSF)
- Market participants (MKPR)
- Payment summary annual report (PSAR)
- Petroleum resource rent tax (PRRT)
- Quarterly TFN/ABN (QTFN) report
- Real property transfers report (RPTR)
- Sharing economy taxable payments
- Taxable payments annual report (TPAR)
- Tax file number declaration (TFN dec)
- Transfer balance account report (TBAR)
- Transfers of shares and units listed entities
- Transfers of shares and units market participants.

The reports you can test or lodge (or both) depend on your permissions set in Access Manager. Select the drop-down arrow next to **What files can I lodge here?** and a list will be returned specifying what you are authorised to lodge or test.

For the accepted specification and version, refer to the report specific information on the ATO Software developers website.

Viewing reports

To view reports or files:

- select **Reports and forms** then **File transfer**
  - the date received, supplier ABN, file name and status of your submitted files will display
- to view a list of the reports and files you have permissions for, select the drop-down menu next to **What files can I lodge here?**
- select **Filter** to refine by
  - date range
  - file type
  - file name
  - supplier ABN
  - status
  - ATO reference.

To submit a report or file:

- select **Reports and forms** then **File transfer**
- select **Lodge**
- select **Test** or **Lodge**
- select **Attach**, and browse to find the file to submit
- select if you want to be notified by email when the validation report is available. If so, enter your preferred email address
- select the **Declaration** to lodge a report. This option is only available for reports.

- select **Submit**.

When a file is submitted, it is validated for compatibility and file content. A summary of the file or report submitted, including any errors or warnings, will be available. To view this validation report:

- select **Reports and forms** then **File transfer**
- select the drop-down menu next to the lodged file in **Reports**
- select the link to download the validation report
- review the validation report and correct the file or report before resubmitting.

Only the user who submitted the file can view the validation report. Other users can view the history of files lodged through file transfer but will not be able to view or download the validation report.

QC 54079

Forms

Step-by-step information on how to view forms relevant to your practice.

Last updated 27 August 2026

To view forms relevant to your practice:

- select **Reports and forms** then **Forms**
- select the relevant form
  - Lodgment deferral
  - Request for replacement cheque form
  - Tax practitioner complaints
  - Private ruling application
  - Lodge an objection
  - Submit further information for lodged private ruling or objection

  - Choosing to pay an annual pay as you go (PAYG) instalment
  - Substituted accounting period (SAP)
- enter the required information select the **Declaration**, if required, and then **Submit**
- to submit another form from the confirmation screen, select **Return to forms**.

You can return to the top of this Online services for agents user guide for help on other areas.

QC 54079

Lodgment deferrals

What you can do with a deferral, how to lodge one or many and the process after you've lodged them.

Last updated 13 November 2024

What you can do with deferrals

You can now make and view your lodgment deferral requests for client obligations through a single-entry point. Requests that meet low-risk guidelines (Agent assessed or New or re-engaged client deferrals) will be processed within 48 hours. All other requests will be escalated for manual assessment. This can take up to 28 days in peak lodgment periods. You can request up to 40 deferrals in a single request.

You can request a lodgment deferral for:

- tax returns
- fringe benefits tax returns
- monthly and quarterly activity statements
- annual GST returns
- PAYG payment summary annual reports
- taxable payments annual reports.

You can't request a lodgment deferral for an activity statement before we have generated it and made it available online.

If you need to request a lodgment deferral for large withholders or significant global entities, include only those entities in your request. Don't include other entities in the request. This will ensure we escalate your request without delay to the appropriate team for manual review.

Getting started

Access manager permissions has information on the permissions required for the Lodgment deferral form, including:

- registration to add or update
- viewing and actioning your own mail.

You may be able to use a Digital ID, such as myID with a Basic identity strength to access some of our online services. To access online deferrals, you need Standard Digital ID strength.

From the Agent home page:

- select **Reports and Forms** then **Forms**
- select the **Lodgment deferral form**.

This takes you to the **Lodgment deferral** screen, where you can:

- add a new lodgment deferral request
- view submitted deferral requests for up to 90 calendar days.

Make a lodgment deferral request

At the **Lodgment deferral** screen, select **Add**, then follow these steps:

- Step 1 – Deferral details
- Step 2 – Deferral request
- Step 3 – Summary.

Step 1 – Deferral details

Select deferral type **Lodgment only** or **Lodgment and payment**, then:

- for **Deferral reason**, choose from the drop-down list (choose **New or re-engaged client** only for tax return deferrals and only if your client's current year tax return has a lodgment due date of 31 October or the next business day)
- at **Who did the issue affect**, select Agent or Client (except for a new or re-engaged client)
- select the **Lodgment type** such as income tax, activity statement (noting it will populate tax return for a new or re-engaged client)
- at **Are you requesting a deferral for a single client** select **Yes** or **No** (except New or re-engaged client)
- if deferrals are for multiple clients, then the next question displayed is **Are all deferrals are for a single lodgment period**? so either answer
  - **Yes** and enter the lodgment period (you'll be able to search for multiple client identifiers at a time in the next step so ensure client identifiers are correct)
  - **No**
- at **Supporting information** give a detailed explanation to help us to process your request quickly
  - there is a limit of 1,500 characters
  - don't copy and paste text from other applications as the deferral function may not recognise all characters (such as apostrophes) and this can prevent your request from being submitted.
- **attach supporting documents**
  - this is an optional step
  - don't attach spreadsheet files containing additional TFNs as the function can't process these files and the obligations won't be considered for a deferral
- select **Next**.

Step 2 – Deferral request

Go to **Search** to add one to a maximum of 40 clients. If you need more than 40 deferrals, submit additional requests.

Then:

- search for clients by name, ABN or TFN and either
  - add clients one at a time
  - enter up to 10 ABNs or TFNs separated by commas (with no spaces or returns)
- select **Obligation** to defer and the client's expected lodgments will be displayed depending on lodgment type selected
- at **Requested due date**
  - we'll pre-populate a date if dates meet agent assessed or new or re-engaged client deferral criteria
  - you can change the Requested due date if required by entering a new date
- select **Save**.

The requested due date can't be:

- a public holiday (national or in another state) or weekend
- more than 12 months in the future
- on or before the current due date for the obligation.

If your lodgment deferral request doesn't meet our Agent assessed or New or re-engaged client deferral guidelines, it will be escalated for manual review. This can take up to 28 days in peak lodgment periods.

You'll receive an error message if:

- you've entered an incorrect TFN or ABN in a bulk search
- you aren't authorised for a client's obligation, for example, if a BAS agent attempts to defer a tax return
- no eligible lodgments are found for the period, as examples
  - there are no outstanding tax returns for the period
  - there are no outstanding activity statements for the client
  - only Forms R, S, T or N instalment notices are found
- your client isn't eligible for the selected New or re-engaged client deferral reason

- you've already added deferrals in this request for the client
- the client is branched for GST/PAYGW, insolvent or a member of a consolidated group and you'll need to submit a deferral request as a single client deferral request.

New or re-engaged client deferrals reason can be selected for tax returns only. You can request a 6-week:

- lodgment deferral for your client's current year tax return with a lodgment due date of 31 October (or the next business day)
- suspension of compliance action on any overdue prior year tax returns but you can request only up to 10 suspensions in a single request.

If you need more than 6 weeks, change the requested due date for the deferral. Your request will be escalated for manual review. This can take up to 28 days in peak lodgment periods.

If your client has other outstanding obligations (for example, activity statements):

- submit a separate deferral request for the other obligation type
- select another reason from the drop-down list in Step 1.

Select **Continue**.

Step 3 – Summary

Review the lodgment deferrals you've requested:

- Select **Back** to change selected deferrals
- Select the **Declaration** box to agree
- Select **Submit**.

After you submit your lodgment deferral request

After you submit your lodgment deferral request, you'll receive confirmation of your deferral request including the ATO Receipt ID. You can use links on the confirmation to:

- view your submitted lodgment deferral requests (including ATO Receipt ID)
- view the outcome of each request in your Practice mail sent mail or lodgment deferral history screen when processing has been completed. You can save Practice mail items to a secure location (for example, practice software) to ensure an ongoing record of your deferral request
- select **Print-friendly** version
- lodge another deferral request.

We may not have finalised all processed requests as they may need to be escalated for manual review.

Request meets Agent assessed or New or re-engaged client deferral guidelines

Requests that meet Agent assessed or New or re-engaged client deferral guidelines will be displayed as approved. This includes updating your client's due date within 48 hours for up to 40 deferrals in a single request.

Request doesn't meet Agent assessed or New or re-engaged client deferral guidelines

Requests that don't meet Agent assessed or New or re-engaged client deferral guidelines will be escalated for manual review. This can take up to 28 days in peak lodgment periods.

You'll receive a Practice mail message when a decision has been made on escalated deferrals. However the deferral status won't be updated on the Lodgment deferral screen. The deferral status will remain as 'Escalated'.

View your submitted lodgment deferral requests

The lodgment deferral requests you've submitted in the last 90 calendar days are displayed on the screen. You can view the:

- date you submitted your request
- ATO receipt ID for the submitted request

- lodgment type such as tax return, activity statement
- number of deferrals in the request
- status of the request
  - **Processed** if the system has completed processing (this include a deferral that has been escalated for manual review even if there isn't a decision yet)
  - **Processing** if the request is still in progress within the system.

To view the status of all deferred obligations within a single request, select an ATO receipt ID and the following information will display:

- deferral type
- deferral reason
- who the issue affected such as agent or client
- lodgment type
- deferrals requested and their status
  - **Approved** means the deferral is finalised and the client due date has been updated – no further action required; you'll receive a message confirming the outcome in Practice mail sent items
  - **Escalated** means the deferral doesn't meet Agent assessed or New or re-engaged client deferral guidelines and is being reviewed
    - This review can take up to 28 days in peak lodgment periods and you'll receive a message in the Practice mailbox with the outcome of your request.
    - The status of the deferral in your deferral history will not be updated after manual assessment has been completed.
    - The status of the deferral in your deferral history won't be updated after manual assessment has been completed.
  - **Rejected** means the client or obligation wasn't eligible for a lodgment deferral
  - **Failed** means **either** a
    - system or technical issue prevented the request and you can submit another request

- system defect prevented a deferral request for an annual GST return from being processed. In this situation, we'll manually process your request and you'll receive notification of the decision in your Practice mailbox.

Escalated requests

Your lodgment deferral request will be escalated for manual review if it isn't eligible for an Agent assessed or New or re-engaged client deferral. Manual review and processing can take up to 28 days in peak lodgment periods. You'll receive a message in your Practice mailbox when your request has been processed.

We may escalate a lodgment deferral request for the following reasons:

- The date of request is more than 3 business days after the original lodgment due date.
- The requested due date is more than timeframes allowed in
  - Agent assessed guidelines, which is 4 weeks for an annual obligation, 3 weeks for a quarterly obligation and 2 weeks for a monthly obligation
  - New or re-engaged deferral guidelines, which is 6 weeks for deferral of current year tax return and 6 weeks for suspension of compliance action for outstanding prior year tax returns.
- The client is a Significant global entity or large withholder.
- The client is a company or super fund with a substituted accounting period.
- You have used a New or re-engaged client deferral reason where your client’s current year tax return has a lodgment due date other than 31 October (or next business day).
- The selected obligation has a lodgment due date of 31 January.
- The selected obligation is a Payment summary annual report or Taxable payments annual report.

You can select Print-friendly version to print your submitted lodgment deferral request.

Rejected requests

We reject requests and can't process them if the obligation or client isn't eligible for a lodgment deferral. We may reject a deferral request for the following reasons:

- The requested due date is in more than 12 months.
- We can't find an obligation that's eligible for a lodgment deferral for the lodgment type you have selected.
- You've requested a deferral for an obligation that has been lodged.
- The requested due date you've selected has passed.
- You've requested a deferral for a Form R, S, T or N.
  - These are instalment activity notices that aren't eligible for a lodgment deferral.
  - Instalment activity notices aren't required to be lodged unless you wish to vary the instalment amount.
- You aren't authorised to defer a selected obligation, for example, a BAS agent attempting to defer a tax return.
- We've requested lodgment of client's tax return or SMSF annual return.

Filter your submitted lodgment deferral requests

To search for specific deferral requests you've submitted over the last 90 calendar days, you can:

- filter to display search criteria
- search on
  - date submitted
  - client ABN or TFN
  - ATO receipt ID
  - lodgment type (type of obligation)
  - status (processed or processing)
- select an ATO receipt ID.

If you're searching for a client ABN or TFN, only requests that include this client identifier will be displayed:

- Select **Clear** to remove existing search values.
- Select **Filter** to enter search criteria.

QC 54079

Communication

Find out how to view and send within the Communication menu.

Last updated 7 June 2024

Client mail

Explains the communications you will find in your Client mail inbox.

Communication history

Find out how you can access most communications we send to you and your clients.

Practice mail

How practice mail allows you to communicate with us by a secure message channel.

Preferences

How to choose where some of our digital communications are sent.

Historical transactions

How to check the status of enquiries you've made with us for your client or your practice.

QC 54079

Client mail

Explains the communications you will find in your Client mail inbox.

Last updated 7 June 2024

The Client mail inbox lets you view your clients' communications that have been sent to you digitally when your clients' communication preferences are set to your practice.

To view communications where the communication preferences are set to your practice, select **Communication** then **Client mail**.

Client mail can also be added as a feature on the agent home page.

These communications are also available in the Communication history, they are sent by the Agent digital channel.

You can also check Communication history for communications sent to your clients including other communication types such as email, SMS, ATO online and paper that you won't receive in your Client mail inbox.

QC 54079

Communication history

Find out how you can access most communications we send to you and your clients.

Last updated 26 June 2025

What you can access

The **Communication history** gives you access to view available digital correspondence we send to your clients on the following channels:

- myGov
- email
- SMS
- paper
- agent digital – used to send digital communications to Online services for agents when you've set up Communication preferences to your practice
- ATO online – used to show a digital copy of a statement of tax record and digital activity statement notice
- ATO app – used to display sent security messages to alert taxpayers that have registered their device, in real time, when key changes are made to their ATO account.

Some communications cannot be sent digitally. These will continue to be sent by post and won't be viewable in **Communication history**. We'll continue to add more communication types to enhance this function further.

Viewing communications history

To view a client's communication history, see Communication history – client summary.

To view your communication history, from the agent home page:

- select **Communication** then **Communication history**
  - select or deselect **All clients** depending on the communications you want to view.

  - for up to 3 clients deselect **All clients** and type the client identifier.
  - if searching for multiple clients you can only use the same identifier type, TFN or ABN – you can use a combination of the identifier and name.
- select **Type**
  - Communications – list of available digital correspondence sent to your clients
  - Activity statements – Digital Activity Statement Notice – Digital quarterly GST and PAYG instalment notices
- select **Time period** using the drop-down menu – Last 24 hours; Last 7 days; Last 30 days; Last 5 years (client summary only); or Choose dates
- select **Channel**
  - myGov
  - email
  - SMS
  - paper
  - agent digital
  - ATO online
  - ATO app
- then **Search –** results will be displayed
- select **Download CSV** – a new window will open with the search results as an Excel spreadsheet
- select **Print friendly version** to print or save a copy.

You can also watch our How to view client communication history video.

Viewing and downloading statements

You can view and download a digital activity statement notice for quarterly GST and PAYG instalments (forms R, S and T) for your clients

who lodge activity statements electronically.

To view and download a client's digital activity statement notice from the agent home page:

- select **Communication** then **Communication history**
- select or deselect **All Clients** depending on what you want to view
  - then select **Activity statements** box, and deselect **Communications** box
  - select the **Time period** and then **Search** – this'll display the list of clients and their Digital Activity Statement Notice.

Paper delivery preference

If your client's registered delivery preference is paper, we'll continue to send paper instalment notices. We don't change their delivery preferences from paper to electronic unless you have lodged electronically.

QC 54079

Practice mail

How practice mail allows you to communicate with us by a secure message channel.

Last updated 17 November 2026

Viewing practice mail

Practice mail is a secure message channel which allows you to send messages to us and view messages you have sent, or we have sent to you.

Within your practice, you may have access to more than one mailbox: your own, the practice inbox or another person's mailbox.

What you can view depends on your Access Manager permissions. For:

- your own mailbox – you'll have full message functionality to create, send, delete, reply, allocate and set up notifications (you'll need your own myID to create your own mailbox)
- the practice inbox – you can view, delete, allocate or set up notifications (you can't create, send or reply to messages)
- other mailboxes in your practice – you can view and allocate messages but can't action or delete messages.

It's important to frequently check the Practice inbox and other mailboxes to ensure your practice doesn't miss messages or replies from us.

To view mail:

1. Select **Communication** then **Practice mail**.
2. Select the relevant mailbox (your own mailbox will display by default) – the mailboxes you can view depends on your Access Manager permissions.
3. Select **Inbox** or **Sent** – you can sort by 'Client', 'Subject' and 'Received date'.

To view or allocate mail for the practice inbox you'll need to be a principal authority or have been granted permission to 'access another users mail' in Access Manager.

You can then:

- view mail items in the **Practice inbox**
- select mail items to **Allocate** to the relevant person in your practice
- set up notifications – if you have the relevant Access Manager permissions, you can set up email notifications for your own mailbox and the practice inbox to alert you when you receive Practice mail messages from us. To do this
  - select **Notifications** at the bottom of the screen
  - enter an email address
  - select **Save**.

You can also watch our View, allocate and send practice mail video.

Send a new message

When sending a mail message, ensure you:

- have a separate message for each subject
- include clear client identifiers such as their full name, TFN or ABN, receipt ID or case ID
- attach all supporting documentation, up to a maximum of 6 attachments.

To send a new message:

1. From the agent home page select **Communication** then **Practice mail**, or from **Client summary** select **Profile** then **New messages**.
2. Select **New**.
3. Select the topic and subject of your message. Certain messages require an attachment. See Forms required to be attached for a list of the topics and subjects in which require a form to be attached.
4. Complete the required fields and attach the relevant form if required.
5. Select the **Declaration** then select **Send**.
6. Select **Print friendly version** to print or save a copy.

You'll receive an ATO receipt ID when the message has successfully been sent. You'll need to quote this number to us when enquiring about the request.

Forms required to be attached

Forms required according to topic and subject

Topic	Form to attach	Subject
• Activity statements • Debt and lodgment • Fringe benefits tax (FBT)	How to request a remission of interest and failure to lodge penalties	Remission of general interest charge (GIC)

• Income tax • Refunds or remission • Statement request or account details • Superannuation		
• Activity statements • Debt and lodgment • Fringe benefits tax (FBT) • Income tax • Refunds or remission • Statement request or account details	How to request a remission of interest and failure to lodge penalties	Remission of failure to lodge on time penalty
• Debt and lodgment • Income tax	How to request a remission of interest and failure to lodge penalties	Remission of shortfall interest charge
Build to rent	Build to rent development notice of events form	Notice of event
Debt and lodgment	Payment plan request for registered agents form	Payment arrangement request
Debt and lodgment	Payment-only deferral requests	Request for payment deferral

	for registered agents	
Income tax	Copies of tax documents request	Request for copies of tax documents
Income tax	Request for amendment of income tax return	Income tax return amendment – partnership
Income tax	Request for amendment of income tax return	Income tax return amendment – trusts
Income tax	Request for amendment of income tax return	Income tax return amendment – companies
Income tax	Request for amendment of income tax return	Income tax return amendment – super funds
General questions, problems and help	Review of deferral decision application	Review of decision for deferrals from tax agents or BAS agents
General questions, problems and help	Tax Practitioner Assistance form	Submit Tax Practitioner Assistance request form

Topic and subject

The mail topics and subjects available to you depend on if you're a tax or BAS agent:

- Tax agents
- BAS agents

Tax agents

Tax agent mail topic and subject list

Topic	Subject
Activity statements	• Cancellation of FTL penalty (safe harbour) • Debit or nil balance query • How do I complete my activity statement? • Payment arrangement request • Penalty or interest calculation • Refund for activity statement • Remission of failure to lodge on time penalty • Remission of general interest charge • Remission of non-electronic notification or non-electronic payment penalty • Status of BAS refund (where > 14 days since BAS was lodged) • Substantiation for activity statement refund
Build to rent	• Notice of event
Debt and lodgment	• Bulk client removal • Cancellation of FTL penalty (safe harbour) • Closely held deferral requests • Debit or nil balance query • Payment arrangement request • Payment arrangement with supporting documents • Penalty or interest calculation

	• Remission of failure to lodge on time penalty • Remission of general interest charge • Remission of late lodgment penalty – tax agent requests • Remission of shortfall interest charge • Request for payment deferral • Taxable payments annual report
Excise	• Alcohol enquiry • Audit • Collections returns • Duty-free store enquiry • Fuel tax credit enquiry (not to be used for registration requests) • Other fuel scheme enquiry • Petroleum enquiry • Product stewardship for oil – category 1 test • Technical advice request • Tobacco enquiry • Wine equalisation tax enquiry (not to be used for registration requests)
Exploration incentives	• EDI advice • EDI lodgment • JMEI advice • JMEI lodgment
Fringe benefits tax (FBT)	• Agent request for electronic FBT client list • Cancel FBT • Cancellation of FTL penalty (safe harbour) • Change details for FBT

	• Debit or nil balance query • FBT amendment request • FBT Non-Lodgment advice and FBT returns • General FBT questions • Other • Payment arrangement request • Penalty or interest calculation • Register for FBT • Remission of failure to lodge on time penalty • Remission of general interest charge • Remission of late lodgment penalty – tax agent requests
General questions, problems and help	• Managed lodgment program • Notify ATO of appointment of new public officer • Review of decision for deferrals from tax agents • Review of decisions for the remission of late lodgment penalty – tax agent requests • Single touch payroll bulk requests • Single touch payroll deferrals • Submit client agent linking exception request • Submit Tax Practitioner Assistance request form • Supported lodgment program • Whole of practice transfer
Global and Domestic Minimum Tax	• Payment arrangement request • Penalty or interest calculation • Penalty or interest enquiry

	• Remission of failure to lodge on time penalty • Remission of general interest charge • Remission of shortfall interest charge • Request for account and role creation • Request for lodgment deferral • Request for payment deferral • Return not necessary
GST	• ACNC – elect to exclude grants • Assistance to register/update GST details electronically • Branching registration enquiry • Charities, religious institutions, non-profit entities • Consolidation registration enquiry • Deferral of GST on importations (DGST) • Education courses • Export, import or online trading of goods and services • Financial supplies or Insurance • Food, entertainment and (SAM) simplified accounting method • Government grant or funding, taxes, fees, charges • Grouping registration enquiry • GST accounting method or cycle change • GST at settlement • GST joint venture notification • Health and medical product or service

	• How do I complete my activity statement? • Land or property transaction (including retirement villages) • Motor vehicles or luxury car tax • Other sales, purchases and/or tax invoice enquiry • Registrations update • Time limits on refunds or activity statement amendment
Income tax	• AMIT member choice • AMIT trustee request for remission of income tax • Cancellation of FTL on time penalty (safe harbour) • Certificate of residency • Custodian Nomination • Request for copies of tax documents • Debit or nil balance query • Div 7A relief • ESIC Report NAT 75119 unable to submit online • Income tax return amendment – companies • Income tax return amendment – partnerships • Income tax return amendment – superannuation funds • Income tax return amendment – trusts • Overseas Tax Relief • Overseas Tax Relief - Residency Percentage • Payment arrangement request • Penalty or interest calculation

	• Prefilled tax return data incorrect • Prior year IT amendment for earnout purposes • Remission of failure to lodge on time penalty • Remission of general interest charge • Remission of late lodgment penalty – tax agent requests • Remission of shortfall interest charge • RTP schedule lodgment • Stapled group – choice form • Submit 14ZYA notice • Substituted accounting period (SAP)
Individuals audit	• Capital gains tax • Dependent tax offset or Medicare levy exemptions • Dividends • Employee share scheme • Employment income and allowances • Foreign sourced income • Higher Education Loan Program or income tests • Interest or welfare • Lump sum and eligible termination payments • Medicare surcharge or private health rebate • Other • Partnerships and trust distributions • Rentals • Taxable payment annual report • Work related expenses

Lodge report	• Annual investment income report extension of time • Annual investment income report lodgment – PC spreadsheet • Common Reporting Standard (CRS) extension of time • Employee share scheme annual report extension of time • Foreign Account Tax Compliance Act (FATCA) extension of time • Non-resident interest, dividend and royalty annual report lodgment – PC spreadsheet • Quarterly tax file number report extension of time • Quarterly tax file number report lodgment – PC spreadsheet
Pay as you go (PAYG)	• Instalments – Change instalment rate • Instalments – Change PAYG instalment cycle • Instalments – Explanation of instalment rate • Instalments – Other instalment queries • Withholding - amendment requests by payer/employer on STP income statement • Withholding - ATO cycle change letter received - request to remain on current cycle • Withholding - class variation • Withholding - Cycle change Request (< $1m) • Withholding - Cycle change Request (> $1m) • Withholding - foreign resident withholding Sports & Entertainment

	• Withholding - forms - employment • Withholding - forms - other • Withholding - forms - superannuation • Withholding - law interpretation/tax technical issues • Withholding - PAYG payment summary annual report • Withholding - private ruling • Withholding - tax file number declaration • Withholding - variation - foreign resident withholding Sports & Entertainment • Withholding - variation - individual income tax withholding variation • Withholding - voluntary disclosure - foreign resident interest, dividend & royalty payments • Withholding - voluntary disclosure - salary and wage
Petroleum resource rent tax	• General enquiries • PRRT return or instalment lodgment
Refunds or remission	• ATO pay interest on an early payment – request • Client overpayment or double payment • Excess imputation credit refunds • Financial hardship refunds • Interest paid on an overpayment of an income tax return • NRWT – Custodials • Penalty or interest calculation • Remission of failure to lodge on time penalty

	• Remission of general interest charge • Remission of late lodgment penalty – tax agent requests • Remission of non-electronic notification or non-electronic payment penalty • Returned refunds
Registrations	• Bank account details update request • Branching registration enquiry • Consolidation registration enquiry • Grouping registration enquiry • GST joint venture notification • If the online process for cancellation of an ABN or tax obligation hasn't met your requirements • If the online process for registering an ABN or tax obligation hasn't met your requirements • If the online process for updating contact details hasn't met your requirements • If the online process for updating name and address details hasn't met your requirements • If the online process for updating other registration details hasn't met your requirements • Non-resident 4157 registration • Non-residents registration enquiry • Notify ATO of appointment of a new public officer
Reported transactions	• Business transactions through Payment systems • Government grants • Taxable payments

Statement request or account details	• Debit or nil balance query • Payment arrangement request • Penalty or interest calculation • Remission of failure to lodge on time penalty • Remission of general interest charge
Study and training support loans	• Income contingent loans (ICL Accounts)
Superannuation	• Agent request for additional time to lodge • Approved SMSF Auditor number enquiries • Are there superannuation monies for a client on the lost members register? • Direct claim payout from the superannuation holding account (SHA) • Is a particular fund registered as a complying super fund? • Lodge SGC statement • Lodge Super Guarantee Opt Out Form • Lodgment – Transfer balance account report • Manual payment request • Payment and transfer of superannuation holdings reserve • Payment arrangement request • Penalty or interest calculation • Refund request • Remission of general interest charge • Stapled Super Bulk Request • Stapled Super Contractor Request

	• SG Statement of account or account query • SMSF cancellation of registration where the fund hasn't legally established • SMSF Early engagement and voluntary disclosure • SMSF new registrant – return not necessary request • SMSF product ruling • SMSF specific advice • Lodge Payday Super Voluntary Disclosure Statement
Trustee services	• Day 1

BAS agents

BAS agent mail topic and subject list

Topic	Subject
Activity statements	• Cancellation of FTL penalty (safe harbour) • Debit or nil balance query • Fuel tax credit enquiry (not to be used for registration requests) • How do I complete my activity statement? • Payment arrangement request • Penalty or interest calculation • Refund for activity statement • Remission of failure to lodge on time penalty • Remission of general interest charge • Remission of non-electronic notification or non-electronic payment penalty

	• Status of BAS refund (where greater than 14 days since BAS was lodged) • Substantiation for activity statement refund • Wine equalisation tax enquiry (not to be used for registration requests)
Build to rent	• Notice of event
Debt and lodgment	• Bulk client removal • Debit or nil balance query • Payment arrangement request • Payment arrangement with supporting documents • Penalty or interest calculation • Remission of failure to lodge on time penalty • Remission of general interest charge • Taxable payments annual report
General questions, problems and help	• Managed lodgment program • Review of decision for deferrals from BAS agents • Single touch payroll bulk requests • Single touch payroll deferrals • Submit client agent linking exception request • Submit Tax Practitioner Assistance request form • Supported lodgment program • Whole of practice transfer
GST	• Assistance to register or update GST details electronically • Charities, religious institutions, non-profit entities

	• Deferral of GST on importations (DGST) • Education courses • Export, import or online trading of goods and services • Financial supplies or Insurance • Food, entertainment and SAM (simplified accounting method) • Government grant or funding, taxes, fees, charges • GST accounting method or cycle change • GST at settlement • Health and medical product or service • How do I complete my activity statement? • Land or property transaction (including retirement villages) • Motor vehicles or luxury car tax • Other sales, purchases and tax invoice enquiry • Registrations update • Time limits on refunds or activity statement amendment
Pay as you go (PAYG)	• Instalments – change instalment rate • Instalments – change PAYG instalment cycle • Instalments – explanation of instalment rate • Instalments – other instalment queries • Withholding – ATO cycle change letter received – request to remain on current cycle • Withholding – cycle change request – withholding amount less than

	$1 million • Withholding – cycle change request – withholding amount more than $1 million • Withholding – PAYG payment summary annual report • Withholding – forms – superannuation • Withholding – forms – employment • Withholding – foreign resident withholding Sports & Entertainment • Withholding – variation – foreign resident withholding Sports & Entertainment • Withholding – voluntary disclosure – foreign resident interest, dividend and royalty payments • Withholding – class variation • Withholding – variation – individual income tax withholding variation • Withholding – tax file number declaration • Withholding – law interpretation/tax technical issues • Withholding – private ruling • Withholding – forms – other • Withholding – voluntary disclosure – salary and wages • Withholding – Amendment requests by payer/employer on STP income statement
Refunds or remission	• ATO pay interest on an early payment – request • Client overpayment or double payment • Financial hardship refunds • NRWT – Custodials • Penalty or interest calculation

	• Remission of failure to lodge on time penalty • Remission of general interest charge • Remission of non-electronic notification or non-electronic payment penalty • Returned refunds
Registrations	• Bank account details update request • If the online process for updating contact details hasn't met your requirements • If the online process for updating name and address details hasn't met your requirements • If the online process for updating other registration details hasn't met your requirements
Statement request / account details	• Debit or nil balance enquiry • Payment arrangement request • Penalty or interest calculation • Remission of failure to lodge on time penalty • Remission of general interest charge
Superannuation	• Lodge SG statement • SG Statement of account or account query • Lodge Payday Super Voluntary Disclosure Statement

QC 54079

Preferences

How to choose where some of our digital communications are sent.

Last updated 11 August 2026

Setting communication preferences

Communication preferences lets you and your clients choose where our digital communications are sent. It allows you to set a client's communication preferences to reflect their circumstances and your engagement with them. For more detailed information about preferencing, see Client communication.

Communication preferences only affect where digital communications are sent. They do not:

- change activity statement lodgment channels or lodgment notifications
- apply to all communication types in every circumstance
- stop some communications being sent by post where digital delivery is not available.

Some communications can't be sent digitally and will continue to be sent by post. See Communication types for a list of digital communications available for clients of registered tax agents.

You should only set communication preferences for communication types a client has authorised you to act on.

Before you set or update their communication preferences:

- ensure you have **clear and written authorisation** from your client
- obtain their declaration that the information they provided to you to set or update their communication preferences is true and correct.

For more information, see Client communication.

You can choose to apply preferences to as many or as few clients as you wish.

Communication preferences **won't** change activity statement lodgment channels or activity statement lodgment notifications.

Before setting communication preferences, consider if its functionality will benefit your entire practice.

Before you can set client preferences, you need to set 'default communication preferences' for your practice. This allows you to set, at the practice level, the default communication preferences (or favourites) that can be applied to your clients. You'll need full myID access to set default preferences.

To set default preferences for your practice at the **agent** home page:

- select **Communication** then **Preferences**
- select **Practice** or **Client** to determine who we should send communications to for each communication type
- select **Apply**.

Setting a client's communication preferences to 'Practice' will designate 'Online services for agents' as their preferred address for service for certain ATO communications.

Client communication preferences can then be set:

- when you add a client
- individually at their **Profile**
- using the **Bulk preferences** function for up to 50 clients at a time.

See Communication preferences to change individual settings.

Bulk preferences

To set up to 50 clients' communication preferences at one time:

- select **Communication** then **Bulk preferences**
- create a list of up to 50 clients
- select **Apply default communication preference** or a combination of **Practice** or **Client** to determine who we send these clients' communications to for each communication type
- select **Submit**.

See Setting client communication preferences for more detailed information.

QC 54079

Historical transactions

How to check the status of enquiries you've made with us for your client or your practice.

Last updated 7 June 2024

In **Historical transactions** you can check the status of enquiries you've made with us for your client or your practice.

Historical transactions include:

- Online services for agents
  - mail messages
  - online forms
  - refund requests
  - transfer requests
- mail
- phone
- fax.

This function only shows a list of interactions and their status. You can't view the content of the message. If you no longer have the content for a specific interaction, contact us with the receipt number.

Interactions remain viewable for 3 months after the completion date.

To view interactions for your practice, at the agent home page select **Communication** then **Historical transactions**.

To view interactions for a client see Historical transactions – client summary.

You can return to the top of this Online services for agents user guide for help on other areas.

QC 54079

Payment options

How to access payment options and see what payment options are available for your client.

Last updated 19 March 2025

You can access the **Payment options** from:

- **For action** on the **Client summary** – if there is a payment obligation
- **Accounts summary**
- **Accounts transactions**.

To see what payment options are available for your client:

- select a client
- at **For action – payments section** or **Accounts summary** screen you can see any payments owing or overdue
- select **Payment options** the screen will display the
  - account name
  - Payment reference number
  - overdue and overall balance.

The following payment options will display:

- BPAY®
- Australia Post
  - payment reference number (PRN)
  - barcode

If you make a payment at Australia Post, you will need to provide both the PRN and the barcode.

You can refer your clients to information on how to pay on alternative payment options.

Select **Print friendly version** to print or save a copy of the payment options.

You can return to the top of this Online services for agents user guide for help on other areas.

QC 54079

Client summary

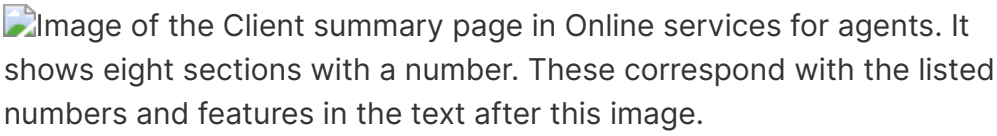
Access and action functions for your clients in the Client summary screen.

Last updated 29 June 2026

Client summary screen functions

You can access and action functions for your clients from one central location in the **Client summary** screen. From here you have options on how to get to specific functions from the menu – For action or Quick links.

Description of functions on the Client summary screen


Image of the Client summary page in Online services for agents. It shows eight sections with a number. These correspond with the listed numbers and features in the text after this image.

1. Search
2. Practice menu
3. Add favourite client
4. Client menu
5. For action
6. View or lodge – for income tax you can view the return for activity statements you can view or lodge. If you select **Lodge** you'll go to the relevant function to prepare and lodge.
7. Payment plan in place

8. Quick links
9. Customise quick links

For action

The **For action** section is a snapshot of the client's lodgment and payment obligations. It displays all due and overdue lodgments and outstanding payments for the selected client.

The **Lodgments** and **Payments** sections each display up to 3 obligations. If more than 3 obligations are due or overdue, an option to see other pages will display. You can select the links to the actions relating to lodgment or payment.

If you select **Lodge**, **View** or **Payment options** you'll be taken to relevant function to complete the action or view the details.

For a consolidated view of all accounts you'll need to view the relevant account or the Accounts summary.

You can only view lodgment and payment reminders for the accounts you're authorised for.

Lodgments

Lodgment information includes:

- Account
- Description
- Due date of the lodgment.

There is a link to view the lodgment.

Accounts available are:

- Income tax
- Fringe benefits tax
- Activity statement
- PAYG instalment notice
- Excise and Excise equivalent goods

- GST joint venture
- Global and domestic minimum tax.

The relevant account will display only if there's an overdue or upcoming lodgment.

Payments

Payment information includes:

- Account
- Description
- Balance
- Status of the payment.

There's a link to payments options.

From this screen a payment plan indicator will display if the client has an active payment plan for the account.

Add a quick link

The quick links section lets you add and use links to access the most frequently used functions while managing your client. There are 8 quick links already set in the client summary. You can customise these for each client.

Select **Customise quick links** then select or deselect the **Function**.

You can return to the top of this Online services for agents user guide for help on other areas.

QC 54079

Profile

How to view, update and remove functions in the Profile menu.

Last updated 7 June 2024

Maintain authorisations

Prepare to act on behalf of your client by checking you have the appropriate signed authority to do so.

Client details

View and update your client's details.

Client addresses

View and update your client's addresses.

Email addresses

View, add, update and delete activity statement account email addresses.

Authorised contacts

View authorised contacts for all of your clients' accounts and roles.

Associates

View details of your client's associates, including the associate's name and position held.

Financial institution details

View and update the financial institution details and accounts for your clients.

Manage card details

How to view credit or debit card details for your clients.

Tax registrations

View, add, update or cancel your client's tax registrations for a role or account.

Communication preferences

Set your client’s communication preferences.

Communication history – client summary

Use communication history at the client summary to view or send messages relevant to your client.

New message

Use communication history at the client summary to view or send messages relevant to your client.

Historical transactions

Check the status of enquiries you have made with us on behalf of your client.

QC 54079

Maintain authorisations

Prepare to act on behalf of your client by checking you have the appropriate signed authority to do so.

Last updated 7 June 2024

You must have the appropriate signed authority to act on behalf of your client. For tax agents you'll need authority for all accounts listed. If you're authorised at the income tax level, you're also authorised for all client accounts.

To view and update the accounts you're authorised to act on behalf of:

- select a client
- select **Profile** then **Maintain authorisations**
- The screen will display accounts
  - you are authorised for
  - with an existing agent link indicator if another agent has authorisation for that account
  - that have no agent authorisation
- an **Existing agent** link will display if another agent has authorisation for an account listed. Selecting an account with another agent listed will remove that agent and may result in your client having to complete another 'Agent nomination' to re-instate the removed agent.
- If you've authorisation for the account, you'll need to remove the existing agent and a delete pending indicator will display
- select or deselect the relevant authorisations and any additional accounts you're authorised for.
  - Note: If you're a tax agent already linked to the client's Income tax account and you select an account with an existing authorised agent, a nudge message will display advising that you already have access to all accounts and that you are electing to remove an authorised agent for activity statement purposes. You will be given the option to press 'Yes' to continue or 'No' to go back to the previous page and update your responses.

QC 54079

Client details

View and update your client's details.

Last updated 17 November 2025

Client details gives you a quick view of:

- your client's name
- ACN or ARBN
- entity type
- residency status
- TFN, ABN and for individuals, their myGov status
- ATO app registration status
- account lock status, and
- working holiday maker status.

You can also update client details, including their electronic service address alias for clients with a self-managed super fund.

To view and update a client's details:

- select a client
- select **Profile** then **Client details**
- client details will display
- to update contact details, select the drop-down menu next to the details
  - for individuals you can update their address, phone number and email address
  - for non-individuals you can update their names if they aren't a government entity or ASIC-registered company
- select the **Declaration** if required
- select **Save**.

If your client has a self-managed super fund the Electronic service address alias will be viewable. This isn't an email address. It's an alias used by the SMSF that represents the URL or IP address of the SMSF's messaging provider.

To update an alias:

- Select the **Alias** drop-down menu and select the relevant alias.
- Select **Edit** or **Remove** to update. If the address is invalid, you'll receive an error.

QC 54079

Client addresses

View and update your client's addresses.

Last updated 4 October 2023

This function lets you view and update your client's addresses, both primary and other.

You can update up to 25 accounts at a time.

To view a client's address details:

- select a client
- select **Profile** then select **Client addresses** – the primary addresses and addresses for accounts related to the client will display
- for specific address types, or to limit the results, select **Accounts**, **Postal address** or **Business address**
- select **Filter** to refine your search by account number or account type.

To add an address to a client:

- at **All addresses** select **Add**
- select the **Address type**, **Postal address** or **Business address**. The Activity statement ABR will automatically be selected and you won't be able to deselect the checkbox. If there are multiple Activity

statement accounts for the ABN only one account will be linked to the ABR

- select the country from the **Country** drop-down menu
- at **Search address** start to type the address. Predictive text will show addresses that match as you type, select the correct address.
- select the account to apply the new address to. If the address change applies to all accounts, select **All accounts**.
- select the declaration to confirm you're authorised to update the client's address
- select **Save** to confirm the change.

To update a client's address:

- select the **Update** button next to the relevant address and complete the mandatory fields
- select the declaration to confirm you're authorised to update the client's address
- select **Save** to confirm the change.

To delete a client's address:

- select the **Delete** button next to the relevant address and complete the mandatory fields.

QC 54079

Email addresses

View, add, update and delete activity statement account email addresses.

Last updated 4 October 2023

This function lets you view, add, update and delete activity statement account email addresses.

This email address will be used to send your client email notifications advising when their activity statements are available.

Ensure you don't include your practice or own email address as we can't issue activity statement email notifications to agents.

To set activity statement lodgment preferences, see Activity statement lodgment notifications under **Communication preferences**.

To view a client's email details:

- select a client
- select **Profile** then **Email addresses**
- select **Filter** to refine email addresses by account number.

To add or update a client's email details:

- select **Add** or **Update** next to the relevant account
- enter the email address
- select **Save** to confirm the change.

You can add or update an email address for up to 25 activity statements at a time when you select the **Apply this to additional email accounts** check box.

To delete a client's email address:

- select **Delete** next to the relevant account.

QC 54079

Authorised contacts

View authorised contacts for all of your clients' accounts and roles.

Last updated 7 June 2024

What you can do

You can view authorised contacts for all of your clients' accounts and roles, as well as update or add contact details relevant to your authorisation.

Authorised contacts with a relationship of ABR can only be updated through the Australian Business Register.

Types of contacts

Primary contacts, previously known as entity representatives, are authorised to:

- access all roles on their client's account
- add, remove, and update the list of authorised contacts.

Authorised contacts have authority at:

- account level – for information specific to the account and any roles under that account, for example the Integrated client account
- role level – for information specific to roles, for example GST, PAYG withholding, and wine equalisation tax.

There is no limit to the number of authorised contacts that can be added to an account.

Primary contact details will only display if you're authorised for **all** accounts. If you're only authorised for a specific account, you won't see the primary contact details.

View, add and update contact details

To view, add and update primary and account authorised contact details:

- select a client
- select **Profile** then **Authorised contacts**
- for primary contacts (tax agents only), at **Primary**
  - to add – select **Add** then complete all the mandatory fields
  - to update – select the primary contact then **Update**
- for specific accounts or roles at **View by**
  - select **Accounts** or **Name**. All contacts will display the account contacts for your client
- at **All contacts** – Filter by account number or account type

  - to add – select **Add** then complete all mandatory fields
- to update – select the **Update** button next to the account then complete all mandatory fields.

Where incorrect information is on our system an Error or UNKNOWN name is displayed against an account. Select **Unknown** to update or add any mandatory fields.

QC 54079

Associates

View details of your client's associates, including the associate's name and position held.

Last updated 4 October 2023

To view details of your client's **Associates**, including the associate's name and position held:

- select a client
- select **Profile** then **Associates**.

To update associate details, visit the Australian Business Register.

QC 54079

Financial institution details

View and update the financial institution details and accounts for your clients.

Last updated 4 October 2023

You can view and update the financial institution details (FID) and accounts for your clients.

The account details on this page will only be used to deposit refunds and ATO-held super; they won't be used for direct debits or payment plans.

To view and update financial institution details:

- select a client
- select **Profile** then **Financial institution details** to view income tax, activity statement and superannuation accounts
- **Filter** by account sequence number or account type
- FID will be listed against each account. To view full details, select the drop-down menu next to the relevant account. If no details are present, select **Add** to enter the relevant information
- if details are incorrect select **Update** or **Delete** next to the relevant account.

If we require account information to be updated an **Update required** indicator will display.

You can also view our Update financial institution details in Online services for agents video.

QC 54079

Manage card details

How to view credit or debit card details for your clients.

Last updated 1 December 2025

You can view card details that your client has stored on their account and that are linked to an active payment plan.

Clients can store up to 4 credit or debit cards.

To view the card details on your client record:

1. Select a client
2. Select **Profile** then **Manage card details**
3. Any stored credit or debit cards for your client will be displayed.

You can return to the top of this Online services for agents user guide for help on other areas.

Note: Only clients can add, update, or modify their card information.

QC 54079

Tax registrations

View, add, update or cancel your client's tax registrations for a role or account.

Last updated 12 November 2024

Using this function

You can use this function to view, add, update or cancel your client's GST, PAYG withholding, PAYG instalments, luxury car tax, wine equalisation tax and fuel tax credit registration details for a role or account. These changes will be made in real time.

View

To view a client's tax registrations:

- select a client
- select **Profile** then **Tax registrations**
- select an Account from the drop-down menu
- at **Registrations** select **Current** for all current registrations or **Historical** for cancelled registrations.

Update

To update a client's tax registrations:

- select a client
- select **Profile** then **Tax registrations**
- select an Account from the drop-down menu

- at **Current registrations** select **Update** next to the registration then complete all mandatory fields
- select the declaration to confirm you are authorised to update client's registration details
- select **Save** to confirm changes.

Cancel

To cancel a client's tax registrations:

- select a client
- select **Profile** then **Tax registrations**
- select an Account from the drop-down menu
- at current registrations select **Cancel** for the **Registration type** you want to cancel
- complete the mandatory fields
- select **Next**.

For more information:

- see our How to cancel GST registration in Online services for agents video
- visit Updating or cancelling an ABN page.

Add

You can only add a PAYG withholding or GST registration for a current period (monthly or quarterly). You can't backdate the registration. If you need to backdate the registration contact us.

To add a client's tax registrations:

- select a client
- select **Profile** then **Tax registrations**
- select an Account from the drop-down menu
- at current registrations select **Add**
- select the **Registration type**

  - GST
  - PAYG withholding
  - PAYG instalments
  - Luxury car tax (LCT)
  - Wine equalisation tax (WET)
  - Fuel tax credit (FTC)
- complete all mandatory fields
- select **Next**
- select the **Declaration** to confirm you are authorised to update the client's registration details
- select **Submit**.

You can also view our How to add a GST registration in Online services for agents video.

QC 54079

Communication preferences

Set your client's communication preferences.

Last updated 11 August 2026

Client authorisation

Before setting or updating communication preferences, ensure you have clear and written authorisation from your client.

You can set your client's communication preferences:

- when you add a client
- individually at their **Profile**
- using the bulk preferences function for up to 50 clients at a time.

To set a client's communication preferences:

- select a client
- select **Profile** then **Communication preferences**
- select either
  - **My practice default communication preferences**, or
  - a combination of **Practice** and **Client** to determine who we should send your client's communications to.

Setting a client's communication preferences to **Practice** will designate Online services for agents as their preferred address for service for certain communications.

For detailed information about communication preferencing, see Client communication.

Activity statement lodgment notifications

Use the **Activity statement lodgment notifications** setting to nominate if you or your client will be lodging activity statements.

If you select:

- **Client** – we'll send an email notification informing them their activity statement is available for lodgment
- **Practice** – we'll update activity statement lodgments for the client to digital; you can then use Advanced search filters to download an Activity statement lodgments client list.

No matter who is selected, you can view and lodge activity statements in Online services for agents.

Activity statements are usually available electronically one week after they are generated. You can check the Activity statement generate dates to confirm when monthly and quarterly activity statements are available online.

To add or update who'll be lodging activity statements for an existing client:

- select a client
- select **Profile** then **Communication preferences**

- at **Activity statement lodgment notifications** select **Practice** or **Client** to add or update preferences
- select **Filter** to filter by account number when there is more than one account
- if you have nominated the **Client,** confirm the email addresses are correct. You can use the **check email** link at the top of the screen
- select **All** or the individual account. If this is 'read-only', another agent is linked to this client at the activity statement level
- select the drop-down menu next to the activity statement to view the **Lodgment preference.** It will be digital, paper or myGov. If you lodge online for your client, it will default to 'digital'
- select **Apply**.

You can then use Advanced search filters to download an activity statement lodgment client list in CSV or HTML format by selecting:

- **Communication type** – select **Activity statement lodgments**
- **Destination** – select **Practice** (other options are **Client** and **No preferences set**)
- **Channel** – select **Digital** (other options are **All**, **Paper**, **myGov**).

You can also access a list of all your clients' outstanding activity statements by requesting the *On-demand Outstanding activity statement report* (current plus previous 3 years). See Reports for instructions on how to do this.

QC 54079

Communication history – client summary

Use communication history at the client summary to view or send messages relevant to your client.

Last updated 7 June 2024

Communication history is available at the practice and Client summary. Use the client summary to view or send messages relevant to your client.

Communications are available to retrieve from 1 July 2008 onwards. For what is available see Communication history.

To view communications for a client:

- select a client
- select **Profile** then **Communication history**
- **Filter** by
  - time period – Last 24 hours, Last 7 days, Last 30 days, Last 5 years or Choose dates
  - channel – myGov, email, SMS, Paper, Agent digital or ATO Online
- results will display for the roles you are authorised for. If you don't select a period, then the last 5 years will display
- select **Download** – a new window will open with the search results as an Excel spreadsheet, CSV or HTML file
- select **Print friendly version** to print or save a copy.

QC 54079

New message

Use communication history at the client summary to view or send messages relevant to your client.

Last updated 7 June 2024

You can securely send messages to us for a client. Sending a message from the Client summary, instead of from Practice mail, will automatically populate your client's details in the message.

To create and send a message:

- select a client

- select **Profile** then **New message**
- select **Topic** or **View more topics** for a further list of topics
- select **Subject**
- at **Message** provide the relevant details and attach any files relevant for your request. The message is limited to 4,000 characters and a maximum of 6 files up to 6MB each
- enter an email address (optional). If you have email notifications set for your practice mail the address will pre-populate. If not, you can enter an email address to receive messages about this request in your inbox
- select the **Declaration**
- select **Send**. If you no longer want to send the message select cancel, any unsaved information will be lost.

You'll receive an ATO receipt ID when the message has successfully been sent. You'll need to quote this number when enquiring with us about the request.

QC 54079

Historical transactions

Check the status of enquiries you have made with us on behalf of your client.

Last updated 25 August 2026

You can check the status of enquiries that you've made with us on behalf of your client. For details on what is available in this function, and how to check for enquiries made from your practice, see Historical transactions.

To view interactions for a client:

- select a client
- select **Profile** then **Historical transactions**
- a list of your enquiries and requests will display with either

  - an estimated date of completion for items still in progress
  - the completed date
- to filter, select the drop-down menu to filter for
  - Receipt number – only digits 0–9 can be entered
  - Status – Completed, In Progress, Received and Further Information Requested
  - Date received – select From and To or select a specific date. You can also select the tick box to 'Only show enquiries where the estimated date of completion has passed'.

You can return to the top of this Online services for agents user guide for help on other areas.

QC 54079

Accounts and payments

Instructions for specific functions under the Accounts and payments menu.

Last updated 7 June 2024

Accounts summary

With this function you can:

- display a full account list for a client
- download transactions
- pay the outstanding accounts
- filter accounts by account type (including an option to show closed accounts).

To view accounts summary:

- select a client
- select **Accounts and payments** then **Accounts summary**

- a full list of all account details will show, including
  - Account name – select to view the transactions for the account
  - Payment reference number – for accounts that can receive payments
  - Overdue – if blank the account has no overdue amount, is closed or insolvent
  - Balance – may include amounts that aren't due yet
  - Payment options or voluntary repayment link – select to go to payment options
  - Payment plan – will display if there is a payment plan for income tax, activity statement, SG director penalty, super guarantee employer and fringe benefit tax accounts
- select **Filter** to filter by **Account type** – for Account type groups that have more than 5 accounts use the drop-down menu to view all accounts
- select **Print friendly version** to print or save the account summary
- to view closed accounts select **Show closed accounts** at the top left-hand corner. This option will only display if there are closed accounts.

For activity statement accounts you can:

- select the **Tax type summary** hyperlink to review the net annual revenue product liability based on an income tax year
- filter by **Income tax year** – select a date range to provide a list of transactions processed on the account. The download function is currently unavailable when the income tax year filter option is selected. Print using the print-friendly or browser print functionality.

To view account transactions:

- at accounts summary select **Account name** then **Filter** to filter and sort transactions by
  - Date range – From and To
  - Processed date – the date we have finalised processing and update the account

  - Effective date – the date a refund is sent or for a debt, when the payment is due
  - Newest date or Oldest date – the order of the transactions
- select **Download**. A new window will open with the results in a CSV or HTML format – you can print or save a copy
- select **Payment options** to make a payment or **Payment plan view** to view or make a payment plan.

You can also view our View and print an account balance video.

Tax accounts

You can view all tax accounts for your client.

Excise accounts

View your client's excise accounts.

Resource rent tax accounts

View your client's resource rent tax accounts.

Loan accounts

View your client's loan accounts and balances.

Super guarantee accounts

View your client's super guarantee account details.

Super fund administration accounts

View your client's super fund administration accounts.

Overpaid super accounts

View your individual or sole trader client's overpaid super accounts.

Transfer request

How to request that payments be transferred from one account to another account held by a client.

Refund request

How to request a refund for an account with a credit balance.

Payment plans

View, make and adjust payment plans for most of your client's accounts.

QC 54079

Tax accounts

You can view all tax accounts for your client.

Last updated 7 June 2024

To view your client's transactional history, amounts owing and the account balance:

- select a client
- select **Accounts and payments** then **Tax accounts**
- select **Tax type summary** link to view a summary
- select **Print friendly version** to print or save the tax accounts
- select an account to view transactions, then select

  - **Download** to print or save in HTML or CSV
  - **Filter** to sort specific transactions by Choose date, Income tax year, Processed or Effective dates and date range
  - **Payment plan** to view or make a payment plan
  - **General interest charge (GIC)** calculator
- select how many results to show using the drop-down menu.

Your client may have more than one account related to activity statements. Each account will have a 3-digit account sequence number, for example, 001, 003, 010. These sequence numbers are viewable in **Tax accounts**. They may be referred to as client activity centre (CAC), Integrated Client Account (ICA), a Branch or Activity statement account.

QC 54079

Excise accounts

View your client's excise accounts.

Last updated 7 June 2024

Accounts are displayed in the following account type order:

- Excise duty
- Excise grants – with GIC
- Excise equivalent goods
- Excise Customs demand A
- Excise Customs demand B.

If the same account type exists, they'll be grouped under their account type description. If there are more than 5 accounts within a group use the drop-down menu to view the full list.

To view a client's account details:

- select a client

- select **Accounts and payments** then **Excise accounts** to display
  - Account description
  - Overdue amount
  - Not yet due
  - Balance
- select an account to view a list of transactions. Select **Filter** to sort by 'Processed date' or 'Effective date' and the date range
- select **Print friendly version** to print or save in HTML or CSV.

QC 54079

Resource rent tax accounts

View your client's resource rent tax accounts.

Last updated 7 June 2024

Accounts are displayed in the following account type order:

- Petroleum resource rent tax (PRRT)
- Mineral resource rent tax (MRRT).

To view a client's account details:

- select a client
- select **Accounts and payments** then **Resource rent tax accounts** to display
  - Account description
  - Overdue amount
  - Not yet due
  - Balance
- select an account to view a list of transactions. Select **Filter** to sort by 'Processed date' or 'Effective date' and the date range
- select **Print friendly version** to print or save in HTML or CSV.

QC 54079

Loan accounts

View your client's loan accounts and balances.

Last updated 5 November 2024

You can view the loan accounts and balances for:

- ABSTUDY Student Start-up Loan (ABSTUDY SSL)
- Australian Apprenticeship Support Loan (AASL) – previously known as Trade Support Loan (TSL)
- Higher Education Loan Program (HELP)
- Student Financial Supplement Scheme (SFSS)
- Student Start-up Loan (SSL)
- VET Student Loan (VSL).

Loan information is transferred to us from other government agencies. There may be a delay between when your clients acquire the loan and what is shown in our system.

To view a client's loan details:

- select a client
- select **Accounts and payments** then **Loan accounts** to display
  - Account description
  - Balance
  - Voluntary repayment
  - Print friendly version
- select an account to view a list of transactions. Select **Filter** to sort by Processed date or Effective date and the date range
- select **Print friendly version** to print or save in HTML or CSV.

HELP account transactions will only be available from 1 July 2014 onwards. VSL accounts will be available from 1 July 2019 onwards.

QC 54079

Super guarantee accounts

View your client's super guarantee account details.

Last updated 7 June 2024

To view a client's super guarantee account details:

- select a client
- select **Accounts and payments** then **Super guarantee accounts** to display
  - Account name – select to view an account
  - Overdue amount
  - Not yet due
  - Balance
  - Payment plan – to view an existing payment plan
- select an Account name to view a list of transactions. You can
  - select the **Payment plan** link if there's an existing payment plan
  - **Filter** to sort by Processed date or Effective date and the date range
- select **Print friendly version** to print or save in HTML or CSV.

When an account is in debt, a link to the general interest charge (GIC) calculator will be available.

QC 54079

Super fund administration accounts

View your client's super fund administration accounts.

Last updated 7 June 2024

The following accounts are available for your super fund clients:

- Superannuation
- Unique superannuation identifier (USI)
- Unclaimed superannuation money.

To view a client's super fund details:

- select a client
- select **Accounts and payments** then **Super administration accounts** to display
  - Role name
  - Balance
  - Download
  - Account type – use the drop-down menu
  - Payment plan – link to an existing payment plan
- select role name to view a list of transactions, then
  - select the **Payment plan** link if there's an existing payment plan
  - **Filter** to sort by Processed date or Effective date and the date range
- select **Print friendly version** to print or save in HTML or CSV.

The date range filters are limited to returning a maximum of 10,000 transactions.

QC 54079

Overpaid super accounts

View your individual or sole trader client's overpaid super accounts.

Last updated 7 June 2024

Overpaid superannuation accounts are only applicable to individual or sole trader clients.

You can view overpaid super accounts in the following order:

- low income superannuation contribution (LISC) individual recovery
- super co-contribution individual recovery.

To view a client's overpaid super account details:

- select a client
- select **Accounts and payments** then **Overpaid super accounts** to display
  - Account name
  - Overdue amount
  - Not yet due
  - Balance
  - Payment plan link
- select an **Account name** to view a list of transactions. You can
  - select the **Payment plan** link if there's an existing payment plan
  - **Filter** to sort by Processed date or Effective date and the date range
- select **Print friendly version** to print or save in HTML or CSV.

QC 54079

Transfer request

How to request that payments be transferred from one account to another account held by a client.

Last updated 7 June 2024

To request that payments be transferred from one account to another account held by a client:

- select a client
- select **Accounts and payments**, then **Transfer request**
- complete the mandatory fields
- select **Next** to review the details entered
- select the **Declaration** then **Submit**
- select **Print friendly version** to print or save a copy
- you can view the request in the sent items in **Practice mail**.

QC 54079

Refund request

How to request a refund for an account with a credit balance.

Last updated 7 June 2024

You can use this function to request a refund for an account with a credit balance, if:

- the account balance is greater than 50 cents
- the request is greater than 50 cents
- the client doesn't have overdue activity statements
- financial institution details are present and correct.

To request a refund:

- select a client
- select **Accounts and payments** then **Refund request**
- complete the mandatory fields
- select **Next** to review the details entered
- select the declaration then **Submit**
- select **Print friendly version** to print or save a copy
- you can view the request in the sent items in **Practice mail**.

QC 54079

Payment plans

View, make and adjust payment plans for most of your client's accounts.

Last updated 29 June 2026

Getting started

The accounts you can view, make and adjust payment plans for include:

- Income tax
- Activity statement
- Director penalty
- Super guarantee employer
- Fringe benefits tax
- First Home Super Saver
- Trust beneficiary
- GST joint venture
- Administrative penalty – AEOI

- Administrative penalty – PAF
- Administrative penalty – SMSF
- ACNC penalty
- Civil penalty – scheme promotion
- Trust beneficiary non-disclosure
- Ultimate beneficiary non-disclosure
- Petroleum resource rent tax
- Mineral resource rent tax.

You cannot make or adjust payment plans for the global and domestic minimum tax account, they are view only in online services. For details on making or adjusting global and domestic minimum tax account payment arrangements, refer to Lodging, paying and other obligations for Pillar Two.

Help with paying has detailed information on how to make and manage payment plans, including when a payment plan may default. If you're new to payment plans, we recommend you read this information.

You can only make a payment plan if your client:

- has an existing debit amount under $200,000 (total balance or overdue amounts)
- has no payment plan for that debt
- hasn't defaulted on a payment plan for the relevant account more than twice in the past 2 years.

You can only adjust a payment plan if your client has an active payment plan with a total balance under $200,000 (total balance or overdue amounts).

You can't adjust a current payment plan if the payment method is direct debit via credit or debit card.

If your client is unable to meet their tax obligations due to financial difficulties, has been impacted by a disaster, or is experiencing vulnerability, additional support options may be available.

Make a payment plan

To make a payment plan:

- select a client
- select **Accounts and payments**, select **Payment plans**, then select **Add** to make a new plan (you can't add a payment plan if one already exists for that debt)
- at the **Make a payment plan** screen
  - **Select account** – only the accounts for which you can make an online payment plan will be displayed
  - **Select amount** – a payment plan can be made for either the full account balance or the overdue amount. If the overdue amount of the account is selected, the remaining balance needs to be paid by the due date
  - **Select payment method** – direct debit via bank account is available
  - **Select payment frequency** – lump sum, weekly, fortnightly or monthly
  - **Payment date** – the date must be within 7 days of the payment plan being established (excluding weekends and public holidays) and must be on a business day
  - the system will populate the upfront payment (amount and percentage) and the instalment amount. You can adjust these fields to suit your client's current situation. Changes that don't meet the parameters for online payment plans will receive an error message
  - select **Calculate payment plan**
- payment plan details are displayed for review. Adjustments can be made before proceeding
- select **Reminder preferences (Tax agents only)** if you or your client wants to be notified when a payment is due. Select **SMS** or **email** and enter the details of where the notification will go, then select **Save**
- select the **Declaration** then **Submit**
- you'll receive confirmation that your client's payment plan has been successfully created

- select **Print friendly version** to print or save a copy of the schedule, payment method and payment reference numbers.

For most tax and super accounts, the payment plan will automatically finalise when the balance of an account is paid. For activity statement accounts, the payment plan may continue to display as active even if the balance is paid in full, unless one of the following occurs:

- we cancel the payment plan
- the final instalment date of the payment plan is reached
- a new debt arises due to an overdue liability or missed instalment – this'll update the status of the payment plan to 'arrears' or 'default'.

Your client's **Tax account** screen will also have a link to make a payment plan where applicable.

View a payment plan

To view the instalment schedule for existing payment plans:

- select a client
- select either
  - **Accounts and payments** then **Payment plans**
  - at the Client summary **For action** tab, select **Payment plan** next to the account
- the following information will display
  - Account
  - Amount
  - Payment method
  - Payment frequency
  - Plan total
  - Status.

You can also view the payment due dates and status of payment for previous instalments.

It can take up to 14 days for the payment status to update.

Adjust or cancel a payment plan

To adjust or cancel a payment plan:

- select a client
- select **Accounts and payments**
- select **Payment plans**
- select either
  - **Cancel payment plan**
  - **Modify instalment schedule** (you cannot modify the instalment schedule if the payment method is direct debit via credit or debit card, only the card holder can do this).

QC 54079

Lodgments

View pre-fill and pre-generated reports, and lodge various reports and non-lodgment advice.

Last updated 7 June 2024

Using the Lodgments menu

How to use the lodgments menu.

Activity statements

View your client's activity statement history and lodge any due or overdue activity statements.

Income tax

View details of your client's income tax history and the progress of their tax return.

Taxable payments annual report

Prepare and lodge your client's TPAR, view and amend previously lodged TPARs and submit TPAR non-lodgment advice.

Non-lodgment advice

View and submit non-lodgment advice for eligible financial years.

Excise duty return

Prepare, submit, view and amend your client's excise return.

Excise claim

Prepare, filter, submit and check the status of your client’s excise claims.

Client reports

View and download client reports including pre-filled reports and pre-generated reports.

Reported transactions

Access a list of reported transactions in financial year order for a maximum of 4 years.

Client forms

View forms relevant for your client.

Not-for-profit self-review return

How to prepare, view, lodge and amend the Not-for-profit self-review return.

QC 54079

Using the Lodgments menu

How to use the lodgments menu.

Last updated 4 October 2023

The **Lodgments** menu has details of various obligations including the status and history. Use this menu to view pre-fill and pre-generated reports (including income statements), and lodge various reports and non-lodgment advices.

QC 54079

Activity statements

View your client's activity statement history and lodge any due or overdue activity statements.

Last updated 7 June 2024

View activity statements

The **Client summary – for action** screen also provides a high-level activity statement overview and status of due and overdue lodgments.

To view activity statements:

- select a client
- select **Lodgments** then **Activity statements**

- **For action** will display – select **History** to
  - view the type of form, lodgment status, received date and outcome for the for the last 4 years
  - filter by date – enter the 'From' and 'To' date for your search, then select **Filter** to view activity statements lodged more than 2 years ago
  - update details – select **Revise** then **Edit** to make revisions to the activity statement
  - print copies – select **Activity statement** then **Print friendly version**
- to exit the revision without saving, select **Cancel**.

Types of activity statements

The following activity statements are available in Online services for agents:

- Business activity statement (BAS)
- Instalment activity statement (IAS)
- Annual goods and services tax (GST) return
- Quarterly GST instalment notice
- Annual income tax instalment notice
- Consolidated activity statement.

The following activity statements aren't available in Online services for agents:

- annual GST information report
- 2001 annual GST return.

Lodge an activity statement

You can save an activity statement that you have in progress and return to it by selecting **Save and exit**. The details will be saved for a maximum of 90 days.

To return to the activity statement before lodgment, select **Prepare** to go to the saved activity statement.

If your client has several activity statements overdue, ensure the first activity statement for the financial year is lodged before lodging subsequent activity statements.

To lodge an activity statement:

- select a client
- select **Lodgments** then **Activity statements**
- at **For action**
  - select the relevant account from the drop-down menu to view a list of activity statements yet to be lodged for the selected account
  - select **Prepare** next to the relevant listed activity statement
  - select **Edit** to complete each section, such as the GST and PAYGW of the activity statement for each tax registration listed
  - complete mandatory fields, then select **Save and continue** to navigate back to the **Prepare activity statement** screen

This screen will display

- an overview of the edited information
- amount owing
- **print-friendly version** – copy of the activity statement including the client declaration
- **Save and exit** if you want to save the details you have provided and lodge at a later date – the details will be saved for a maximum of 90 days
- **Cancel** – any saved information will be lost

When you want to lodge the activity statement, select the tick box to sign the declaration, then **Lodge**.

To attach a copy of the **Payment options**:

- select **Accounts and payments**
- select **Accounts summary** then select the relevant Activity statement account

- select **Payment options**
- select **Print-friendly version**.

Revise an activity statement

To revise an activity statement:

- select a client
- select **Lodgments** then **Activity statements**
- select **History**
- select **Revise** at the relevant activity statement
- select **Edit** to complete each section of the activity statement for each tax registration listed
- complete mandatory fields, then select **Save and continue** to navigate back to the **Revise activity statement** screen
- This screen will display
  - an overview of the edited information
  - amount owing
  - **print-friendly version** – copy of the activity statement including the client declaration
  - **Save and exit** if you want to save the details you have provided and lodge at a later date – the details will be saved for a maximum of 90 days
  - **Cancel** – any saved information will be lost
- When you want to lodge the activity statement, select the tick box to sign the declaration, then **Lodge**.

To attach a copy of the **Payment options**:

- select **Accounts and payments**
- select **Accounts summary** then select the relevant Activity statement account
- select **Payment options**
- select **Print-friendly version**.

You can also view our Revise an activity statement in Online services for agents video.

QC 54079

Income tax

View details of your client's income tax history and the progress of their tax return.

Last updated 7 June 2024

You can view details of your client's income tax history and the progress of their tax return.

The status and outcome of the return is updated in real time.

You can view:

- tax return due dates
- progress of tax returns received by us
- details of previously processed tax returns
- copies of each year's notice of assessment.

To view returns lodged:

- select a client
- select **Lodgments** then **Income tax**
  - **Informational message** (if applicable)
  - Pending ATO amendments will be displayed with a link to the Amendment for tax returns from 2020–21 onwards that need to be processed
  - selecting the link will navigate you to the Pending ATO Amendment screen. Then you can review
    - **Lodged** income on tax return and **Third-party** income that we have received for the client
    - Total estimate of additional tax to be paid
  - Select an option to

    - agree with amendment
    - disagree with amendment
    - go to dropdown arrow and select reason for disagreeing
    - then attach supporting evidence
    - Submit – the amendment will be processed
- the amendment will automatically be processed after 28 days if you take no action
- at **Not lodged tab**, due and overdue lodgments will display with the due date or 'No tax returns are due at this time'
- select **History** to view the following details
    - tax returns from 2009–10 onwards. Information from 2004–05 will also appear if the returns were lodged after 1 January 2010
    - assessment type
    - status – will show the progress of the return outcome
    - view details
- notice of assessment for individuals.

If a tax return is lodged early, before the end of the relevant financial year, it won't display in the history until after 30 June.

QC 54079

Taxable payments annual report

Prepare and lodge your client's TPAR, view and amend previously lodged TPARs and submit TPAR non-lodgment advice.

Last updated 7 June 2024

Lodge – TPAR

To lodge:

- select a client
- select **Lodgment** then **Taxable payments annual report**
- at **Not lodged**
- select **Prepare** or select **Resume** to be navigated to a saved draft TPAR form
- select the year
- select **Account** if there is more than one account use the drop-down menu
- at **Contact details**, enter the relevant contact, you or the payer, if we have any questions – you'll need to enter the payer's trading name, but if you're the contact you can enter your contact details
- select **Add** – a maximum of 20 payees can be added
- select **Payee type** – Sole trader or Business
- type their ABN – this will provide the payee legal name and ABN
- type the business name as it appears on the payee's invoice – it may differ to the payee's legal name
- type phone number, email and address
- at **Bank details** type BSB and account number
- at **Payments** type Total GST, Gross amount paid
- at **Is this a grant payment** select 'Yes' or 'No' – if yes, type the name of the grant payment
- select either
  - **Save and exit** – draft copy will save all information and navigate to the Draft confirmation page
  - select **Submit** – the payee details will display and you can edit or delete before you submit. You can then continue to enter the next payee, up to a maximum of 20 payees
- select edit or delete if you need to update or remove a payee's details before you lodge
- select **Print friendly version** to print or save a copy for your records, before you **submit**

- when you have completed adding payees select the declaration then **Submit**.

You can commence and save up to 10 TPAR forms to be completed at a later date. Each form will be saved for a maximum of 90 days.

You can delete an unwanted saved TPAR form.

Submit a TPAR non-lodgment advice

To submit:

- select a client
- select **Lodgment** then **Taxable payments annual report**
- at **Not lodged** select 'If you don't need to lodge for a listed financial year, submit a non-lodgment advice' link
- select the year, or multiple years, or select 'Do not need to lodge future taxable payments annual report'
- complete mandatory fields
- select the declaration then **Submit**.

View or amend – TPAR

To view or amend:

- select a client
- select **Lodgment** then **Taxable payments annual report**
- reports will be listed by financial year
- select **History**
- reports from 2012–13 onwards, including non-lodgment advice, will be listed with the assessment, lodgment date and receipt ID, you cannot view the details of the lodged report
- select **Prepare/Amend** if an amendment or new report needs to be made.

If you need details in the lodged report and don't have a saved copy, phone us with the receipt ID to request a copy.

QC 54079

Non-lodgment advice

View and submit non-lodgment advice for eligible financial years.

Last updated 4 October 2023

Non-lodgment advice is used to notify us that a return isn't necessary or further returns aren't necessary. It is only available when your client isn't required to lodge a particular tax return or aren't required to lodge any future tax returns.

This function will:

- display **eligible** financial years for non-lodgment advice
- automatically process the non-lodgment advice
- provide real time validation.

If your client is **not eligible** for non-lodgment advice, details will be available about what lodgment is required.

To submit a non-lodgment advice from the client or the agent home page:

- select a client
- select **Income tax** then **Not lodged**
- select **A return is not necessary**.

To complete the non-lodgment advice, you must either:

- select the relevant eligible financial years
- select **All** if all years are eligible.

If your client is no longer required to lodge you can submit **Further returns not necessary** (FRNN):

- for the current year select **Client has no obligation to lodge future income tax returns**

- previous years will require either a non-lodgment advice or lodgment
- select the **Declaration** then **Submit**
- the receipt will display
- select **Print friendly version** to print or save a copy.

You can also view our Submit a non-lodgment advice in Online services for agents video.

QC 54079

Excise duty return

Prepare, submit, view and amend your client's excise return.

Last updated 7 June 2024

Use an excise return to:

- request authorisation to deliver excisable goods into home consumption (into the Australian domestic market)
- report excise liabilities arising under a periodic settlement permission (PSP).

To access the form:

- select **Client**
- select **Lodgments**
- select **Excise duty return**
- select the **type of return,** then **Prepare**
- complete all mandatory fields and review the information
- tick **Declaration** box and select **Submit**.

View or amend (Excise duty return)

- select **Client**
- select **Lodgment** then **Excise duty return**
- select **History**
- List of previous returns will be displayed
- Select Period hyperlink to view and amend the previous return
- Select Edit make amendment, sign the Declaration and Submit

If you need assistance to lodge online contact us.

QC 54079

Excise claim

Prepare, filter, submit and check the status of your client's excise claims.

Last updated 7 June 2024

To Prepare and submit new claims or view previous lodged claims using online services

- select **Lodgments**, then **Excise claims**
- List of previous lodged claims will be displayed including
  - Lodgment date
  - Type
  - Status
  - Total excise value
  - View
    - previously lodged claims by selecting the lodgment date hyperlink
  - Filter
    - Date range (From and To)

  - Status – Draft, Processing or Finalised
  - Total excise duty (From and To)
- select **Prepare**
- select relevant claim type from dropdown list then **Add**
- complete all mandatory fields and review the information
- tick the **Declaration** box and select **Submit**

If you need assistance to lodge online contact us.

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Client reports

View and download client reports including pre-filled reports and pre-generated reports.

Last updated 7 October 2025

You can view and download the following client reports:

- **Pre-filling reports** – provides income and expense related information reported to us by various organisations from the 2008–09 financial year.
- **Pre-generated reports** – provides historical and current information reports for your client, including:
  - Client account running balance
  - Year to date interest summary
  - Year to date revenue product summary
  - Family trust elections (FTE) and interposed entity elections (IEE) (tax agents)
  - PAYG instalments
  - STP – View income statements (tax agents)
  - Shares and units records (tax agents)

– Reported transactions.

Reports can also be accessed from Reports and forms.

To view:

1. Select a client.
2. Select **Lodgments** then **Client reports.**
3. At **Pre-filled report** select the relevant year or scroll to **Pre-generated reports** and select the relevant report.

Reports can be viewed in your browser and downloaded in HTML, XML or CSV. You can download multiple reports at once by opening multiple windows and tabs.

You can also view our View and print Single Touch Payroll income statement video.

QC 54079

Reported transactions

Access a list of reported transactions in financial year order for a maximum of 4 years.

Last updated 7 June 2024

You can access a list of reported transactions in financial year order for a maximum of 4 years (Current year plus up to 3 previous financial years).

You can select a report type to filter, view or download transactions. There will be 3 types of reports available:

- Business transactions through payment systems (BTTPS)
- Government grants (GG)
- Taxable payments (TP).

To view with a Client-in-focus:

- select **Lodgments**

- then **Client reports**
- then **Reported transactions**.

Reported transactions will display:

- report type – BTTPS, GG and TP
- financial Year
- total transactions

The **Missing information or discrepancies** section enables you to:

- Select **message us** link to be navigated to the Practice mail new message screen
  - ‘View more topics’ and ‘other topics' will have ‘Reported transactions’ pre-populated.
  - Select **subject** – subject dropdown won't be pre-populated from this screen.

You can select the **report type** (BTTPS, GG or TP) to be navigated to the **Payers list screen**.

Then select:

- **Time period** – Choose the Current or one of the 3 previous financial years
- **Choose dates** – you then select the ‘From’ and ‘To’ date to further filter your search
- Payer’s name (optional) – max of 200 characters **or Payer's ABN**
- Then **search** – Records will display the filtered criteria
- If no records – **No records found** will display
- Cancel button – You will be navigated back to the Reported transactions screen

Reported transactions will be displayed for the report type by:

- payer’s name
- transactions
- amount.

You can:

- Edit – to filter report
- Tick Check box or boxes
- **Download** – select **CSV** or HTML

You can't download greater than 10,000 records at one time – you'll need to refine your search criteria.

The **Missing information or discrepancies** section will also be available at the bottom of each report screen (for example, ‘Business Transactions through Payment Systems’, ‘Government grants’ or ‘Taxable payments’)

Select '**message us**' link to be navigated to the Practice mail new message screen:

- ‘View more topics’ and ‘other topics' will have ‘Reported transactions’ pre-populated
- Subject dropdown will be pre-populated with the report name (for example, ‘Business Transactions through Payment Systems’, ‘Government grants’ or ‘Taxable payments’).

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Client forms

View forms relevant for your client.

Last updated 31 August 2026

How to view forms

To view forms relevant to your client:

- select a client
- select **Lodgments** then **Client forms**
- select the relevant form.

Certificate of coverage request form

To add:

- select **Certificate of coverage request form**
- at **Not lodged** select **New**
- complete Employer information mandatory fields including adding employee information
- at Employee list select **Add** – you can select **Update** at Employee details to change details of the employees listed
- select the **Declaration** and **Submit**.

To edit:

- select **Certificate of coverage request form**
- at **History** select **Edit**
- at **Employer information – previous request**, update the required information
- select the **Declaration** and **Submit**.

Only certificates with a status of approved or saved can be edited. You can only view or edit one employee at a time.

Employee share scheme (ESS) annual report

To lodge:

- select the **Employee share scheme (ESS) annual report**
- select **Lodge** then the year required
- complete the mandatory fields
  - at **Employees** select **Add** – select the **Update** next to **Employees** to change details of the employees listed
  - add Share scheme details for each employee – you can add details for multiple share schemes at once
  - select **Save and continue**
- select the **Declaration** and **Lodge**. To lodge or complete the form later, select **Save and exit**. The report must be resumed within 14 days, otherwise the information will need to be re-entered.

To complete a saved draft, select **Resume** for the relevant client's report and complete the mandatory fields:

- select **Add** at **Employees** and complete or update details
- select the **Declaration** then **Lodge**.

General purpose financial statement

To lodge:

- select **Add**
- complete mandatory fields
- select the **Declaration** then **Submit**.

Early stage innovation company report

To lodge:

- select **Add** then the year required
- complete all mandatory fields – don't copy and paste information into this report as it can create an error
  - To add the investors to the report select **Add** then the **Entity type**, complete details then select **Save and continue**
  - To add further investors at Investors select **Add** and complete the details
- select the **Declaration** then the relevant action, select
  - **Submit** to lodge
  - **Save and exit** to save and complete later
  - **Cancel**
  - **Print friendly version** to print or save as a PDF before submitting.

Overseas travel notification

This form is only available for individual clients with a HELP or AASL debt.

Before you complete this notification for your client, ensure their name, date of birth, email address and phone number are correct.

To lodge:

- select **Overseas travel notification**
- select **Add**
- select the **Passport type** – either Australian passport, Foreign passport or Both if applicable
- enter the passport details and travel details
- select the **Declaration** then **Submit** to lodge or **Cancel** to exit the form.

Excess concessional contribution election

You can view available elections and election history.

To lodge:

- select **Lodge** for the year required
- to view the Determination date and Total contributions select the drop-down menu next to the **Election**
- complete all mandatory fields to indicate the amount to be released
- select the **Declaration** then **Submit**
- select **Print friendly version** to print or save a copy.

Excess non-concessional contribution election

You can view available elections and election history.

To lodge:

- select **Lodge** for the year required
- to view the Determination date and Total contributions, select the drop-down menu next to the election
- select to either
  - release the money from your super fund

  - pay excess non-concessional contributions tax
- complete all mandatory fields to indicate the amount to be released
- select the **Declaration** then **Submit**
- select **Print friendly version** to print or save a copy.

Transfer balance account report

You can lodge and view lodged or saved reports.

To lodge:

- select **Add** for the relevant year, then either
  - select **Save and continue** – to save a report to be completed or submitted later
  - select **Resume** – to return to the report in progress
- complete all mandatory fields
- select the **Declaration** then **Submit**
- select **Print friendly version** to print or save a copy.

For instructions, see Super transfer balance account report instructions.

Division 293 election

You can view the available elections and the election history. There are 2 types of elections – Due and payable, and Deferred.

To make an election:

- select **Lodge** for the year required
- complete mandatory fields
- select the **Declaration** then **Submit**.

Transfer balance election

You can view an election and election history.

To make an election:

- select **Change provider**
- enter the election amounts
- select the **Declaration** then **Submit**
- select **Print friendly version** to print or save a copy.

You cannot submit an excess transfer balance election for a determination period if your client has already made an election for that same determination period or if the election period has expired. Check with your client that they have lodged the election.

Pay as you go withholding variation (PAYGWV) application

You can lodge, view and amend PAYGWV applications.

To lodge:

- select **Prepare**
- complete mandatory fields
- select the **Declaration** then **Submit**.

Excise duty return

You can lodge, view and amend Excise returns online.

To lodge an Excise return:

- select **Excise duty return**
- select the **type of return** then **Prepare**
- complete mandatory fields
- select the **Declaration** then **Submit.**

Excise claim

You can lodge, view Excise claims.

To lodge an Excise claim:

- select **Excise claims**

- select the **Claim type** then **Add**
- complete mandatory fields
- select the **Declaration** then **submit.**

Fuel tax credit non-GST

You can register claim, view and amend fuel tax credit non-GST.

To register:

- select **Register**
- complete mandatory fields
- select the **Declaration** then **Submit**.

To claim:

- select **New claim**
- complete mandatory fields
- select the **Declaration** then **Submit**.

Product stewardship for oil

You can register, claim, view and amend Product stewardship for oil.

To register:

- select **Register**
- complete mandatory fields
- select the **Declaration** then **Submit**.

To claim:

- select **New claim**
- complete mandatory fields
- select the **Declaration** then **Submit**.

Refer to the Online services for agents user guide for help in other areas.

Combined global and domestic minimum tax return (CGDMTR)

You can lodge, view and amend a CGDMTR.

Four new lodgment requirements are introduced as part of the Australian global and domestic minimum tax, consistent with the Global Anti-Base Erosion Model Rules (GloBE Rules). These are:

- GloBE Information Return (GIR)
- Foreign lodgment notification
- Australian IIR/UTPR Tax Return (AIUTR)
- Australian DMT Tax Return (DMTR).

The foreign lodgment notification, AIUTR and DMTR is combined into one form, the CGDMTR. The GIR can only be lodged using file transfer.

Users must have a standard or strong digital identity strength and Access Manager permissions provided to access the form in ATO online services.

To lodge:

- select **Combined Global and Domestic Minimum Tax Return**
- select **Prepare**
- complete all mandatory fields
- select the **Declaration** then **Submit**.

For instructions, see CGDMTR online instructions.

To view or amend:

- select **Combined Global and Domestic Minimum Tax Return**
- select **History**

A list of all the CGDMTRs which have been lodged, finalised or cancelled are displayed. Select the relevant assessment to view the lodged return or select **Amend** next to the reporting fiscal year you want to amend. Certain information in the CGDMTR cannot be amended, see Amending a combined global and domestic minimum tax assessment and GIR.

It's important to note that group entities will not be able to view or amend the lodged CGDMTR where a DLE has lodged on their behalf.

Substituted accounting period

To lodge:

- select **Substituted accounting period (SAP)**
- select **Start**
- complete all mandatory fields
- select the **Declaration** then **Submit**

For more information, see Applying for substituted accounting period (SAP).

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Not-for-profit self-review return

How to prepare, view, lodge and amend the Not-for-profit self-review return.

Last updated 24 July 2024

Access Manager

You can set permissions to:

View permission – View

Change permission – Revise

Submit permission – Lodge

Prepare and lodge NFP self-review return

NFP self-review returns can be lodged by tax agents with Income Tax account level authorisation only and permissions can be set in Access Manager.

To prepare the NFP self-review return:

- Select a **client**.
- From **For action** select **Prepare**.

OR

- Select **Lodgments** then **NFP self-review return**.
- Under the **Not Lodged** heading select **Prepare** next to the relevant financial year.

NFP self-review returns will be displayed in descending order based on the financial year and should be lodged from oldest periods first.

When there is more than one financial year displayed the **Prepare** functionality will only be available on the oldest return.

Step 1 – Organisation details

Complete all mandatory details then select:

- **Cancel**, if you don't want to complete the form.
- **Next**, if all fields have been successfully completed and you'll be navigated to the next step.

Step 2 – Income tax self-assessment

If the client has lodged their previous financial years NFP self-review return, the answers to questions from that form will be pre-populated on the screen. You can edit the pre-populated answers.

Note: Changing the type of organisation at any time will reset any pre-populated information. This is due to different subsequent questions being generated based on organisation type.

Complete all mandatory details then select:

- **Back**, to be navigated back to Step 1.
- **Cancel**, if you don't want to complete the form.
- **Next**, if all fields have been completed and you'll be navigated to the next step.

Step 3 – Summary screen

This screen will display a summary of whether the client is income tax exempt or taxable. It also shows the organisation details and income tax self-assessment details based on the information provided.

If the details are correct tick the **Acknowledgment of income tax exempt status and Declaration**. Then select:

- **Submit**, to lodge the form.
- **Back**, to be navigated back to Step 2 to make changes if required.
- **Cancel**, if you don't want to complete the form.

You can select **print friendly version** to review a print-friendly version of the summary screen before submitting the form. This preview will show the 'lodgment due date' and an informational message – 'This NFP self-review return has not been submitted.'

After you submit the form a **Confirmation** screen will display with a unique receipt ID for the financial year lodged. You can also open a **print friendly version** to print or save as a PDF and that will include the ATO receipt ID, return details, date submitted and the lodgment type (original or amendment).

View History of lodged NFP self-review return

To view history of previously lodged NFP self-review returns:

- Select a **client**.
- Select **Lodgments** then **NFP self-review return**.
- Select **History** tab.

Previously submitted forms will be visible and can be accessed by selecting the Receipt ID link.

Returns will display:

- Lodgments – ranging from newest to oldest based on financial year and a second order based on the type of lodgment (i.e. amendment or original)
- Date lodged
- Receipt ID – a link will open to read only view of the submitted NDP self-review return

- Outcome – taxable, tax exempt or processing
- Amend – a link will open to a new NFP self-review return to be completed and lodged.

Amend NFP self-review return

Follow these steps:

- Select a **client**.
- Select **Lodgments** then **NFP self-review return**.
- Select **History**.
- Select the Receipt ID link of relevant Financial year to open the form and scroll to the bottom right-hand corner and click on **amend**.

OR

- Select **amend** for the relevant financial year and you will be navigated to a new blank return to complete.
- Repeat the form following the same process as **Prepare and Lodge NFP self-review return**.

More information

There is a **Help** button on the right-hand side of each screen to provide guidance and context regarding completing the form:

- How to prepare an NFP self-review return
- Reporting requirements to self-assess income tax exemption

There are 3 steps to completing your client's NFP self-review return:

- Step 1: Organisation details
- Step 2: Income tax self-assessment
- Step 3: Summary and declaration

Depending on the organisation's main purpose, you may need to answer questions about:

- Prohibiting the distribution of income or assets to members
- Existing, operating and incurring expenditure in Australia

- Charitable purposes

QC 54079

Checking the progress of a client's tax return

Use Online services for agents to check the progress of your client's tax return.

Last updated 25 June 2021

The quickest and easiest way to check the progress of your client's tax return is by using Online services for agents. At the **Client summary** select **Lodgment** then **Income tax** and **History** to view details about the progress of your client's tax return and the real-time **Status** and **Outcome** of the tax return.

Watch:

Media: Checking the progress of a return https://tv.ato.gov.au/ato-tv/media?v=nixx79jdgbubjw (**Duration:** 2:03)

If your client has created a myGov account that is linked to the ATO, they will receive their notice of assessment from us electronically in their myGov Inbox. Your clients can also check the status of their tax return using Check the progress of your tax return.

The status or outcome of your client's tax return

The processing stages and the **Status** and **Outcome** displayed vary depending on whether your client will receive their notice of assessment and their entity type. The real-time status or outcome may display one of the messages in Table 1.

Table 1 Status or outcome of a tax return and the explanation

Status or outcome	Explanation
In progress – Processing	This may display at two stages of processing where we have: • received the tax return and have started processing it • finalised the tax return and are issuing a notice of assessment. **Note:** To view the estimated assessment issue date select the drop-down menu.
In progress – Information pending	We are collecting information to help us complete the processing of the tax return and will contact you if we need more information.
In progress – Under review	We are reviewing the tax return to make sure everything is right before we finalise it (this may include reviewing prior year tax returns). We will contact you if we need more information.
In progress – Balancing account	We are balancing the result of the tax return with our and other government agencies accounts and calculating the amount we will refund or your client needs to pay. We will contact you if we need more information.
In progress – Potentially taxable (trust income tax returns only)	We are checking information provided in the trust tax return to establish if the trustee is liable for tax. We will contact you if we need more information.
Processed – Information recorded (partnership	The information in the income tax return has been recorded.

income tax returns only)	
Issued – $ Amount	We have issued the notice of assessment. The result of this notice of assessment and the issue date will be shown in our online services.

Statement of account transaction cancelled

When checking your clients statement of account, a cancelled transaction is where we are reviewing their tax return. This may include making sure you have included all the information that has been reported to us.

Do not attempt to lodge your client's tax return again, as this may cause further delays. We will contact you if we need more information.

See also:

- Data-matching

In progress reason messages

In addition to the **Status** and **Outcome** of the tax return, a **Reason** message is also provided for tax returns with an **In progress** status. The **Reason** message provides further explanation about the action underway to process your client's tax return and why we may need to check the account of these clients manually.

When you check the progress of your client's tax return using Online services for agents, you may see one of the **Reason** messages in Table 2. The **Reason** description for the messages in Table 2 is not available in Online services for agents.

Table 2 Reason a tax return is In progress and the explanation

Reason	Explanation
Potentially overstated and/or a claim requiring verification	We are reviewing the tax return as we have identified

	information in it that needs to be investigated. We will contact you or your client if we need more information to verify a claim on your tax return.
Compromised TFN	We are investigating a potential compromised tax file number (TFN). The TFN entered in the tax return may have or has been misused by someone else. We will contact you if we need more information.
Compliance activities are being undertaken	We are undertaking compliance activities on your client's tax affairs. This may include a review of prior year assessments.
Managing a debt where the client is or has been insolvent and/or a debt needs manual action	We are managing existing debts where your client is or has been insolvent or is the subject of legal action. We will need to manually process garnishees or offsets.
Verification, crosschecking and/or performing a manual calculation	We are checking information provided in the tax return against information we have in our systems. This may include: • verifying if this is a final tax return • reviewing additional information provided with the lodgment • calculating interest • verifying Higher Education Loan Help (HELP) or Student Financial Supplement Scheme (SFSS) information • verifying private health insurance information

	• verifying client activity, including where the client has left Australia or is deceased • checking termination or lump sum information.
Processing other forms and/or payments for the client	We are currently processing other forms or payments for your client. This may occur when: • prior year tax returns have been lodged • another form or payment is being processed, including activity statements • an early payment has been made to us • a payment has been dishonoured.
Managing an existing debt for the client	This may include where your client has entered into a payment arrangement with us, or where your client has an existing debt with another Australian government agency such as Services Australia. This include debts such as Child Support, Centrelink or family tax benefit (FTB).
Verifying the identity of the taxpayer and/or tax agent	We have information which indicates your client's identity may have been compromised. To protect your client, we are verifying you and your clients details. This may include verifying: • personal details provided in the tax return against

	information we hold on our systems • client activity, including where the client has departed Australia, or is deceased • the relationship between you and your client.
Natural disaster impacts	We are verifying if your client is affected by a natural disaster. We have a longstanding policy of providing support to people affected by a natural disaster. This includes refunding amounts credited to existing debts where your client has entered into a deferral to pay or payment arrangement with us.
Awaiting advice from other Australian government agencies	We are waiting for advice from other Australian government agencies such as Services Australia. This includes determining whether your client may have a debt with another agency such as a Child Support, Centrelink or family tax benefit (FTB).
Accounting action in progress	We need more time for processing because of complexities in your client's tax return or account.
Archived TFN	A TFN may be archived where there has been no activity on your client's account for a period of time. This may be when the client has left Australia, or we have deemed them inactive or deceased. We need more time to verify the client details, reactivate the

	TFN and process the tax return.
Verification of trustee details	We are checking information provided in the tax return at labels related to trustee details and will contact you if we need more information.
Verification of spouse information	We are checking information provided in the tax return at labels related to spouse information and will contact you if we need more information.
Verification of mandatory tax return information	We are checking information provided in the tax return at mandatory labels and will contact you if we need more information.
Verification of trust information	We are checking information provided in the tax return at labels related to trust information and will contact you if we need more information.
Verification of financial institution account details	We are checking information provided in the tax return at labels related to the nominated financial institution account and will contact you if we need more information.
Verification of fund information	We are checking information provided in the tax return at labels related to superannuation fund information and will contact you if we need more information.
Verification of employment termination payment information	We are checking information provided in the tax return at labels related to an employment termination

	payment and will contact you if we need more information.
Verification of private health insurance information	We are checking information provided in the tax return at labels related to private health insurance and will contact you if we need more information.
Amendment received before original return lodged	The original tax return isn't recorded as lodged. An original tax return must be recorded as lodged before an amendment can be made.
Amendment requested prior to previous amendment issuing	An amended tax return has been received without the prior amendment being finalised. An amendment must be issued before a subsequent amendment can be made.
Determining if the trustee is liable for tax	We are checking information provided in the tax return at labels to establish if the trustee is liable for tax and will contact you if we need more information.

See also:

- Online services for agents

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Super

Find information specific to your individual client's super funds.

Last updated 3 July 2026

Super menu

This function shows information specific to your individual client's super funds. This menu is currently only available for tax agents.

Fund details

You can view your individual client's super funds and the balances reported by funds, as at the reported date. Account balances are updated when they are reported to us.

The full list of reported contributions (including those made to defined benefit funds) is available from the hyperlinked fund name. This includes both employer and non-employer contributions from 2018–19 onwards.

Note: that the details of non-complying SMSF accounts won't be viewable.

To view:

- select a client
- select **Super** then **Fund details**
- select the drop-down menu next to the fund to display
  - the date the fund balance was last reported to us
  - the date the account was opened
  - the member account number
  - if there has been a recent contribution
  - whether the account has insurance
- select **Show closed funds** to view fund accounts closed (and the date closed) within the prior 2 financial years
- at **Account name** select the super fund name link to display the
  - fund transactions in chronological order from the most recent (use the filter to change the order)
  - receipt date of the transaction
  - period (pay period for employer contribution start and end date), where relevant
  - employer name, where relevant

  - contribution type
  - amount
- **sort** or **Download** the fund transactions in either CSV or HTML format and select a **Print friendly version** to print or save a copy.

Checking for lost or unclaimed super

Your clients may have lost track of super if they changed their personal details, such as name, address or employer.

Lost super is when a fund has reported that they have lost touch with a member or the member's account is inactive. In this case the super money is still held by the fund.

Unclaimed super money (USM) is when a fund has reported and paid the lost super to us.

All super accounts (including unclaimed super money) that have been successfully reported and matched to our client records are displayed on ATO online services.

View them by using the following steps:

- select a client
- select **Super** then **Fund details**.

If your client believes they have lost or unclaimed super and it's not displaying, see

- Super health check
- Searching for lost super

Check for lost super

If your client's account has 'Contact fund' next to a super fund name, the fund has reported their account as lost.

If they want to keep their super with the same fund, your client will need to contact the fund directly to update their contact details.

They may also choose to transfer the balance to another fund.

If they do not act soon, it may be paid to the ATO as unclaimed super money.

Check for unclaimed super money

Unclaimed super money will display as 'ATO held super'. The balance may also include other categories of money we have been unable to pay out directly.

You will be able to select the drop-down arrow at the end of the row next to the ATO-held super amount to see what category it is.

Select the **Help** function on the right to read 'How can my client see and manage their lost or unclaimed super?'.

Information

The **Information** menu includes information relevant to your clients' superannuation:

- Total superannuation balance
- Concessional contributions
- Carry forward concessional contributions
- Non-concessional contributions
- Bring forward arrangement
- Transfer balance cap
- Employer contributions

Total superannuation balance

To view your client's super accounts, select a client then select:

- **Super**
- **Information**
- **Total superannuation balance**
- **Current** for
  - Total superannuation balance details for the current financial year
  - Account type – Accumulation phase, Retirement phase, Rollover, Structured settlement, Outstanding limited recourse borrowing arrangement (LRBA) amounts

- the drop-down menu at **Type** within Current or history to view
  - fund name
  - USI
  - account number
  - amount
- **Print friendly version** to print or save a copy.

When we don't have total superannuation balance information recorded from the client's super funds it will display as 'Balance not available'.

Concessional contributions

You can view your client's concessional contributions and the information used to assess your client against the concessional contributions cap.

To view your client's concessional contributions, select a client then select:

- **Super**
- **Information**
- **Concessional contributions**
- **Financial year** to view
  - annual concessional contributions cap
  - concessional contributions reported
  - unused carry-forward concessional contributions (applied) from previous year(s)
  - remaining concessional contributions cap.

Key messages will be displayed about the treatment of concessional contributions if your client has:

- claimed a personal super contributions deduction
- excess contributions which will be counted as non-concessional contributions if they are not released.

Select **Print friendly version** to print or save a copy.

Carry forward concessional contributions

To view your client's carry forward concessional contributions, select a client then select:

- **Super**
- **Information**
- **Carry forward concessional contributions**
- **Financial year** to view
  - total carry forward concessional contributions cap
  - concessional contributions (counting towards your client's cap)
  - unused concessional contributions cap available to carry forward.

The display will include key messages and the previous 5 financial years data for:

- concessional contributions cap
- concessional contributions counting towards your client's cap
- unused concessional contributions cap.

Select **Print friendly version** to print or save a copy.

Non-concessional contributions

To view your client's non-concessional contributions, and the information used to assess your client against the non-concessional contributions cap, select a client then select:

- **Super**
- **Information**
- **Non-concessional contributions**
- **Financial year** to view
  - non-concessional contributions cap
  - non-concessional contributions
  - remaining non-concessional contributions cap.

Key messages will be displayed regarding treatment of contributions if your client

- has claimed a personal super contributions deduction
- is in a bring forward arrangement (with or without excess non-concessional contributions).

Select **Print friendly version** to print or save a copy.

Bring forward arrangement

To view your client's non-concessional bring forward arrangements, select a client then select:

- **Super**
- **Information**
- **Bring forward arrangement**.

One of the following will display:

- Not in a bring forward arrangement – displayed if the individual has never been in a bring forward arrangement period or the latest period ended more than 2 years ago
- Bring forward arrangement has ended – displayed if the latest bring forward arrangement period has ended within the last 2 years. Select the drop-down menu to view additional information
- You are in a bring forward arrangement – displayed if your client is currently in a bring forward arrangement

Select **Print friendly version** to print or save a copy.

Transfer balance cap

You can view information and transactions relating to superannuation that has been transferred from accumulation phase accounts to retirement phase accounts.

To view this information, select a client then select:

- **Super**
- **Information**
- **Transfer balance cap** to view

  - available cap space
  - the current personal transfer balance cap
  - amount
  - transfer balance account – view transactions.

Excess transfer balance amount will display if your client has had an excess transfer balance determination issued and commutation authorities have not been issued to their super fund.

Select **Print friendly version** to print or save a copy.

Employer contributions

You can view information and transactions relating to employer contributions made from 1 July 2018.

To view this information, select a client then select:

- **Super**
- **Information**
- **Employer contributions**
- **Financial year** to display
  - year to date contributions (current year only)
  - fund name.

For each **Super fund** the following will be displayed:

- employer
- ABN
- last receipt date
- reported amount (annual total).

Select the drop-down menu for the **employer** to display:

- contribution type
- last receipt date
- year to date total.

Select **Print friendly version** to print or save a copy.

Select the **Transactions** button to see full details of each contribution, including:

- receipt date
- period (if applicable)
- employer name (if applicable)
- contribution type (includes employer and non-employer contributions)
- amount.

You can **Download** the fund transactions in either CSV or HTML format and select a **Print friendly version** to print or save a copy.

You can return to the top of this Online services for agents user guide for help on other areas.

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Business

Functions include STP, Employee super accounts, Super clearing house and GST property credits.

Last updated 1 July 2026

Available functions

Functions in this menu will only be available when they are relevant to your client and your role.

STP reporting

If your client is using Single Touch Payroll (STP) reporting you can view payroll transactions, including PAYG withholding and gross payment amounts reported by your client.

Income statements are available to view in pre-generated reports.

The STP reporting screen will include:

- all STP reporting event types (pay, update and adjustment)
- employer (payer) totals
  - the gross payments made to employee (payees), and
  - any PAYG withholding (where applicable).

Update events only correct employee year-to-date amounts and will not include employer (payer) totals.

To view the STP reports successfully lodged with the ATO:

- select a client
- select **Business** then **STP reporting**
- Reported date
- Effective date
- Branch ID
- Submission ID
- Event type
  - Pay
  - Update
  - Adjustment
- Gross payments
- PAYGW

You can select **Filter** to sort by financial year, date range, branch ID and business management software (BMS ID). Select **Clear** to reset the filters.

The STP report list can be downloaded:

- select **Download** to print or save in HTML or CSV.

STP deferrals and exemptions

You can request a deferral or an exemption for STP reporting for your eligible clients.

To request:

- select a client
- select **Business** then **STP deferrals and exemptions**
- select the relevant option
- complete all mandatory fields
- select the declaration then **Submit**.

You'll receive an ATO receipt ID advising either:

- your request has been accepted
- your request has been sent for assessment. In this case, you'll be notified of the outcome.

The timeframe is dependent on the request type.

Employee super accounts

If an employee started on or after 1 November 2021, you can request their stapled super fund details at any time before they make a super choice, to request a 'stapled super fund':

- select a client
- select **Business** then **Employee super accounts**
- select **Request**
- complete all required fields
- select **Yes** or **No** at **Requesting an alternative super account**
  - select **Yes** if you have previously requested a stapled super fund account for the employee, and the account was unable to receive contributions
  - select **No** if this is your first request for the employee's stapled super fund details.
- read the declaration and tick the checkbox to sign it
- then select **Yes** if you have more employees to request a stapled super fund for

  - then **Submit** – the outcome of the last request will be displayed at the top of the screen
  - then repeat the process
- then **Submit**.
- Cancel button – if selected you'll be navigated back to the Employee super accounts screen

From the Employee super accounts screen you can check the status of your request or requests.

You can view:

- Date requested
- Employee
- Status
- Fund ABN (if applicable)
- Member account number (if applicable)

All processed requests will have a dropdown arrow with an informational message, and where applicable, further information specific to the employee, including the ATO receipt ID. Requests will remain visible for 6 months before being automatically removed from the Employee super accounts screen.

Other options:

- **Filter button**
  - available when 10 or more stapled super fund request outcomes are displayed on the Employee super accounts screen
  - Clear – clicking clear will remove the filtered requirements and return you to the default state.
- **Print-Friendly version** – view will capture all information for each employee, regardless of the dropdown arrow being expanded.
- **Download** – will allow you to download the stapled super fund displayed in CSV or HTML format.
- **More results available** – this message will display under the Request banner when there are more than 1,000 records displayed,

and the results counter will display as **999+**, to view more results you'll need to Filter to narrow results or download all results

- **Help** – this button will be displayed on the right-hand side of the screen and will have information specific to the screen you're viewing, for example, if you don't have the employee's TFN – there will be a list of exemption codes you can use.

Super clearing house

Access the Small Business Superannuation Clearing House has been permanently closed, as at 1 July 2026 as part of Payday Super.

GST property credits

You can view your client's GST property credits received from property settlement transactions since 1 July 2018.

Credits held for this account cannot be used to offset tax debts and will be automatically transferred to the activity statement account when the activity statement for the period is finalised.

To view:

- select a client
- select **Business** then **GST property credits** will display
- at **Credits received** view effective date, property details, payment reference number, amount and total credits for the year
- **Filter** by Last 24 hours, Last 7 days, Last 30 days, Last 2 years or enter your start and end dates
- select **Download** to print or save in HTML or CSV
- select **Print friendly version** to print or save as a PDF.

Statement of tax record

If your client is tendering for Australian Government contracts over $4 million, from 1 July 2019 they'll need a statement of tax record.

If your client is part of a partnership, trust, joint venture, tax consolidated group or GST group their related parties may also be required to obtain a statement of tax record separately.

To view and apply:

- select a client
- select **Business** then **Statement of tax record**
- the Statement of tax record information will display
- select **Apply** (the request may take a short time to appear)
- complete all mandatory fields
- select the **Declaration** then **Submit**.

You can return to the top of this Online services for agents user guide for help on other areas.

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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.

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