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Data-matching letters

Where we find a difference in details on your tax return and data reported to us, we'll send you a letter.

Types of letters



We issue data-matching letters when we find a difference between the details you report and data that is reported to us.

Amended assessment from data-matching



How we notify you we have made an amendment or adjustment to your tax return and, what you can do if you disagree.

QC 41699

Types of data-matching letters

We issue data-matching letters when we find a difference between the details you report and data that is reported to us.

Last updated 8 January 2024

Data matching business letters



What to do if you get a data-matching letter about your business.

Data matching for income, deductions and offsets



How to deal with a data-matching letter on income reported, deductions claimed or offsets received in your tax return.

Data matching for investment and assets



What to do if you get a data-matching letter about investments and assets you reported in your tax return.

Data matching for Medicare and private health insurance



What to do if you get a data-matching letter about Medicare and private health you reported in your tax return.

Lodgment of your tax return letter



What to do if you get a data matching letter from us asking you to lodge your tax return.

Sale of property



What you need to do when you get a letter from us about reporting property sales on your business activity statements.

Taxable payments annual reporting



Check when to include payments for Taxable payments reporting system (TPRS) services in your tax return.

QC 41701

Data matching business letters

What to do if you get a data-matching letter about your business.

Last updated 19 June 2023

Fuel tax credits letter



What to do if you get a fuel tax credit letter from us and you disagree with the details we provide.

QC 72869

Fuel tax credits letter

What to do if you get a fuel tax credit letter from us and you disagree with the details we provide.

Last updated 30 June 2023

Receiving your letter

We may send a letter if the total **fuel tax credits** you claimed on your business activity statements (BAS) during the income year don't match the amount you included on your tax return.

The letter will include a schedule showing the relevant information from your tax return compared with information we hold.

What you need to do

You need to review the schedule and compare the information it contains with your records. You can then determine if you [agree](#) or [disagree](#) with this information.

If you have a question, phone us on **1300 768 912** and select **option 3** between 8:00 am and 6:00 pm, Monday to Friday. Quote the reference number found at the top right of your letter when you contact us.

Fuel tax credits schedule – sample

Below is a sample fuel tax credits schedule. Keep in mind that your schedule will contain your details and may not look exactly like this one.

Use the [definitions](#) to help you understand your schedule.

Sample fuel tax credits schedule

Fuel tax credits schedule for the year ended 30 June 2023

Schedule labels	Amount
Total fuel tax credits claimed on your BAS	\$7,450
Assessable government industry payments included on your tax return	\$0
Difference	\$7,450

Schedule definitions

The following definitions will help you understand your schedule:

- **Total fuel tax credits claimed on your BAS** – The total amount of fuel tax credits you included on your business activity statements (BAS) during the financial year.
- **Assessable government industry payments included on your tax return** – The amount you declared for fuel tax credits and other taxable government grants on your tax return.
- **Difference** – The difference between the amount you declared on your tax return and the amount we calculate.

If you agree

If you agree with our information, you don't need to do anything. We'll send you an amended notice of assessment 28 days after the date shown on your letter. If you have a myGov account linked to ATO online services, we'll send your amended notice to your myGov inbox.

Once you receive your amended notice of assessment, you'll need to pay any amounts you owe us by the due date.

If you disagree

If you disagree with the details reported, you need to let us know before the due date noted in your letter. You can contact us by either:

- Mail to
Australian Taxation Office
PO BOX 3543
Albury NSW 2640
- Email to
datamatchingteam@ato.gov.au

Be aware that the internet isn't a secure environment. We don't control the path of inbound and outbound emails. If you choose to communicate with us by email, the privacy of your personal information can't be guaranteed.

Once we've assessed your response, you'll receive an amended notice of assessment. The case officer reviewing your supporting documents may contact you if we require additional information.

If we don't receive a response from you within 28 days of your letter's date of issue, we'll automatically amend your tax return using the information we have. You'll then receive an amended notice of assessment.

Supporting documents

If you disagree with information contained in the letter from us about your fuel tax credits, we may ask you to provide one or more of the following supporting documents:

- working papers showing where your fuel tax credits have been included with other income

- annual profit and loss statement.

QC 43487

Data matching for income, deductions and offsets

How to deal with a data-matching letter on income reported, deductions claimed or offsets received in your tax return.

Last updated 8 January 2024

Employment income letter



What to do if you get a data matching letter from us about the amounts your employer reported to us.

Government benefit letter



What to do if you get a data matching letter from us about a government benefit.

Interest income letter



What to do if you get a data matching letter from us about your interest income.

Taxable government grants and payments letter



Offsets letter



What to do if you get an offsets letter from us and you disagree with the details we provide.

QC 71089

Employment income letter

What to do if you get a data matching letter from us about the amounts your employer reported to us.

Last updated 8 January 2024

Receiving your letter

You may receive a letter if the income amount that your employer (or employers if you have more than one job) reported to us doesn't match the amount in your tax return.

Employment income is the money you receive from working.

If you have a myGov account linked to us, we will send the letter to your myGov inbox. It will have one of the following titles:

- *We have found an error in your income tax return*
- *We have received more information about your income tax return.*

If you don't have a myGov account, we'll send the letter to the most recent postal address we have for you.

If you use a registered tax agent, a copy of the letter will be available for them to view in **communication history** in Online services for agents. They can use this to review communications and respond on your behalf.

What to do

You need to review the income summary and compare the information with your records. You can then determine if you [agree](#) or [disagree](#).

If you have a question about your data-matching letter, phone us on **1300 768 912**, and select **option 3** between 8:00 am and 6:00 pm, Monday to Friday:

- quoting the reference number found at the top right of your letter
- using the words 'data matching'.

Employment income schedule – sample

Below is a sample of the employment income schedule on the letter. Keep in mind that your letter will have your own details and may not look exactly like this. The [definitions](#) will help explain your schedule.

Sample income summary for year ended 30 June <CCYY> 1 C–G salary and wages

Source of income	Payer ABN/ Account number	Amount included on your return	Amount reported to us by a third party	Difference
Ace Employer Pty	1111111111	\$31,238	\$38,895	\$7,657

Sample income summary for year ended 30 June <CCYY> 1 C–G salary and wages – tax withheld

Source of income tax withheld	Payer ABN/ Account number	Amount included on your return	Amount reported to us by a third party	Difference
Ace Employer Pty	1111111111	\$8,328	\$7,657	\$671

Definitions to understand your schedule

The following definitions will help you to understand your schedule:

- **Amount included in your return** – the income amount you declared for the relevant item or label in your tax return.
- **Amount reported to us by a third party** – the amount reported by the employer (or employers).
- **Difference** – the amount of income not declared in your return, or the amount of tax withheld you claimed that is above the total credit advised by your employer (or employers).
- **Each table relates to an item or label in your tax return** – each will show you what you reported in your tax return.
- **Payer ABN** – each employer's Australian business number for the employment income reported to us.
- **Source of income or tax withheld** – all employment income that has been reported to us by your employer (or employers).

Income statement not tax ready sets out what you can do if:

- your employer hasn't finalised your income statement
- you can't get or locate your payment summary.

Single Touch Payroll for employees explains the nature of the tax and super information you receive when your employer pays you.

If you agree

If you agree with the information in the letter, you can advise us of your decision, within 28 days, through ATO online services using the ATO app or your myGov account.

Log in to ATO online services, then:

- select **Manage tax returns**
- select **Pending ATO amendments**
- select **Agree with amendment.**

We will process the amendment and send you an amended notice of assessment.

Alternately, if we don't hear from you, we will change your tax return to include the information your employer provided. We will send you an amended notice of assessment after 28 days, which may result in more interest charges.

Once you receive your amended notice of assessment, you'll need to pay any amounts you owe us by the due date.

If you disagree

If you disagree with the amounts reported, you have 28 days to respond. You must also provide [supporting documents](#) that show how the amounts are incorrect.

If we don't receive a response from you within 28 days, we will automatically amend your tax return with the information we have from your employer. You will then receive an amended assessment. Once you receive your amended notice of assessment, you'll need to pay any amounts you owe us by the due date.

If you disagree with the information your employer reported, you can contact us:

- online through ATO online services using the ATO app or your myGov account – log in to ATO online services, then
 - select **Manage tax returns**
 - select **Pending ATO amendments**
 - select **Disagree with amendment**
 - select a reason for disagreeing
 - upload your supporting documents
- by mail to
Australian Taxation Office
PO Box 3543
ALBURY NSW 2640
- by email us at datamatchingteam@ato.gov.au

The internet is not a secure environment and we don't control the path of inbound and outbound emails. If you choose to email us, we can't guarantee the privacy of your personal information.

Remember to:

- quote the reference number found at the top right of your letter
- use the words 'data matching'.

We will assess your response and, once finalised, send you an amended notice of assessment. The case officer reviewing your supporting documents may contact you if we need additional information.

If we don't receive a response from you in 28 days, we will automatically amend your tax return with the information we have from your employer. You will then receive an **amended notice of assessment**.

Once you receive your amended notice of assessment, you'll need to pay any amounts you owe us by the due date.

Supporting documents

We may ask you to provide the following supporting documents if you disagree with the information in the letter about your employment income:

- an income statement, payment summary or payslips from employers you had during the identified financial year
- any amended payment summaries or income statements from your employer (or employers)
- a final payslip that provides details of your annual salary
- a full year bank statement showing deposits.

You or your tax professional can send this information to us.

QC 41706

Government benefit letter

What to do if you get a data matching letter from us about a government benefit.

Last updated 8 January 2024

Receiving your letter

We may send you a letter about your **government payments or allowances** if the amount paid to you by Services Australia and other government agencies doesn't match the amount you declared in your tax return.

The letter will include an income statement summary that compares the details you declared in your tax return with the information government agencies reported to us.

If you have a **myGov account linked to us**, we'll send the letter to your myGov Inbox titled *Have you included all information in your tax return?*

If you don't have a myGov account, we'll send the letter to the most recent postal address we have for you.

What to do

You need to review the income statement summary and compare the information with your records. You can then determine if you [agree](#) or [disagree](#) with the amended details.

If you have a question, phone us on **1300 768 912** and select **option 3** between 8:00 am and 6:00 pm, Monday to Friday:

- quoting the reference number found at the top right of your letter
- using the words 'data matching'.

Income statement summary – sample

Below is a sample income statement summary. Keep in mind your summary will show the relevant information from your tax return compared with information we hold and may not look exactly the same. Use the [definitions](#) to help you understand your schedule.

Sample: Income statement summary for the year ended 30 June <CCYY>

Income statement summary	Income	Tax Withheld
Amount reported to us by a third party	\$334	\$0
Amount included in your return	\$0	\$0
Difference	\$334	\$0

Breakdown of income as reported by third parties

Source of income	Payer ABN	Income	Tax Withheld
Government agency	5555555555	\$334	\$0

Summary definitions

The following definitions will help you understand your summary:

- **Amount included in your return** – the total amount of income and tax withheld you declared in your tax return.
- **Amount reported to us by a third party** – the total amount of government benefits income and tax withheld, as reported to us by government agencies.
- **Difference** – the difference between the income and tax withheld you declared in your tax return and the amounts reported to us by government agencies.
- **Income** – the income amount reported to us.
- **Payer ABN** – the Australian business number of the government agency that reported to us.
- **Source of income** – a list of each source of government benefits paid to you, as reported to us by government agencies.

- **Tax withheld** – the tax withheld amount reported to us.

If you agree

If you agree with our information, you don't need to do anything. We'll send you an amended notice of assessment 28 days after the date shown on your letter. If you have a myGov account linked to ATO online services, we'll send your amended notice to your myGov inbox.

Once you receive your amended notice of assessment, you'll need to pay any amounts you owe us by the due date.

If you disagree

If you disagree with the details reported, you need to let us know before the due date noted in your letter. You can contact us by either:

- mail to
Australian Taxation Office
PO Box 3543
ALBURY NSW 2640
- phoning **1300 768 912** and selecting **option 3** between 8:00 am and 6:00 pm, Monday to Friday
- emailing us at datamatchingteam@ato.gov.au

The internet isn't a secure environment and we don't control the path of inbound and outbound emails. If you choose to email us, we can't guarantee the privacy of your personal information.

Remember to:

- quote the reference number found at the top right of your letter
- use the words 'data matching'.

Once we've assessed your response, you'll receive an amended notice of assessment. The case officer reviewing your supporting documents may contact you if we need additional information.

If we don't receive a response from you within 28 days of your letter's date of issue, we'll:

- automatically amend your tax return using the information we have
- send you an amended notice of assessment.

Once you receive your amended notice of assessment, you'll need to pay any amounts you owe us by the due date.

Supporting documents

If you disagree with the information in our letter about your government benefits, we may ask you to provide these supporting documents:

- your payment summary from the relevant agencies
- a letter from any agencies that paid your allowance, pension, or payment stating the amount you received.

QC 41708

Interest income letter

What to do if you get a data matching letter from us about your interest income.

Last updated 8 January 2024

Receiving your letter

We may send you a letter about interest income you declared in your tax return if it doesn't match the interest amount a financial institution reports it paid to you.

The letter will include an interest income summary that compares the details you declared in your tax return with the information your financial institution reported to us.

If you have a myGov account linked to us, we'll send the letter to your myGov Inbox titled *Have you included all information in your income tax return?*.

If you don't have a myGov account, we'll send the letter to the most recent postal address we have for you.

What to do

You need to review the interest income summary and compare the information with your records (including any accounts you closed during the year). You can then determine if you [agree](#) or [disagree](#) with this information.

You may also need to contact your financial institution if the details on the summary don't seem correct.

Ensure you've declared your interest income correctly for the type of account you hold:

- **Individuals accounts** – if you've earned interest from an account that's only in your name, you must declare it.
- **Accounts held for a child** – the interest must be declared by the person who owns or uses the funds in the account.
- **Accounts held in trust** – the interest must be declared by the person who has beneficial ownership of the funds (that is, the person who benefits from the funds or has the power to influence transaction decisions).
- **Joint accounts**
 - We assume each account holder has an equal beneficial ownership of the funds, so the interest earned or paid is apportioned equally between all account holders, as examples
 - 50% each for 2 account holders
 - 25% each for 4 account holders).
 - If the actual beneficial ownership of the account is not in equal shares, you'll need to provide [supporting documents](#) that demonstrate your share.

For more information on joint accounts, including **children's savings accounts**, see *TD 2017/11 Income tax: who should be assessed to interest on bank accounts?*

If you have a question, phone us on **1300 768 912** and select **option 3** between 8:00 am and 6:00 pm, Monday to Friday:

- quoting the reference number found at the top right of your letter
- using the words 'data matching'.

Interest income summary – sample

Below is a sample interest summary. Keep in mind it will have the relevant information from your tax return compared with information we hold and may not look exactly the same. Use the [definitions](#) to help you understand your schedule.

Sample: Interest income summary for the year ended 30 June <CCYY>

Interest income summary

Amount	Interest income	Tax withheld
Amount reported to us by a third party	\$1,722	\$0
Amount included in your return	\$1,230	\$0
Difference	\$492	\$0

Breakdown of interest income as reported by third parties

Source of income	Payer ABN / Account number	Income	Tax withheld
Big Bank	54532458463/J	\$953	\$0.00
ABC Finance	3541586/I	\$492	\$0.00
Northwest Banking Corporation	935415658/I	\$277	\$0.00

Note:

- The **/I** at the end of the account number represents an individual account.
- The **/J** at the end of the account number represents a joint account and this is your share of the interest.

Schedule definitions

The following definitions will help you understand your schedule:

- **Account number** – the account number for each source of interest reported to us.
- **Amount reported to us by a third party** – the total amount of interest income and tax withheld, as reported to us by financial institutions.
- **Amount included in your return** – the total amount of interest income and tax withheld you declared in your tax return.
- **Difference** – the difference between the interest you declared on your tax return and the interest amounts reported to us by financial institutions.
- **Income** – the interest amount reported to us.
- **Payer ABN** – the Australian business number of the financial institution that reported to us.
- **Source of income** – a list of each source of interest paid to you, as reported to us by financial institutions.
- **Tax withheld** – the amount of tax withheld reported to us.

If you agree

If you agree with our information, you don't need to do anything. We'll send you an amended notice of assessment 28 days after the date shown on your letter. If you have a myGov account linked to ATO online services, we'll send your amended notice to your myGov inbox.

Once you receive your amended notice of assessment, you'll need to pay any amounts you owe us by the due date.

If you disagree

If you disagree with the details reported, you need to let us know before the due date noted on your letter. You can contact us by:

- mail to
Australian Taxation Office
PO Box 3543
ALBURY NSW 2640

- phoning **1300 768 912** and selecting **option 3** between 8:00 am and 6:00 pm, Monday to Friday
- emailing us at datamatchingteam@ato.gov.au

The internet is not a secure environment and we don't control the path of inbound and outbound emails. If you choose to email us, we can't guarantee the privacy of your personal information.

Remember to:

- quote the reference number found at the top right of your letter
- use the words 'data matching'.

Once we've assessed your response, you'll receive an amended notice of assessment. The case officer reviewing your supporting documents may contact you if we need additional information.

If we don't receive a response from you within 28 days of your letter's date of issue, we'll automatically amend your tax return using the information we have. You'll then receive an amended notice of assessment.

Once you receive your amended notice of assessment, you'll need to pay any amounts you owe us by the due date.

Supporting documents

If you disagree with information in our letter about your interest income, we may ask you to provide these supporting documents:

- bank statements covering the whole financial year
- your end-of-financial-year statement notice
- trust documents
- a letter from your financial institution confirming the total interest paid in the financial year.

For joint accounts, we may ask you to provide supporting documents that show:

- the source of the funds (for example, bank deposit records)
- the portion and nature of the contributions
- who used the funds and interest.

QC 41709

Taxable government grants and payments letter

What to do if you get a taxable government grants and payments letter and you disagree with the details we provided.

Last updated 19 December 2022

Receiving your letter

You may receive a letter if the information we receive indicates you obtained a government grant or payment and you did not include this income in your tax return.

In line with our taxable government grants and payments data-matching protocol, we request data from various federal, state and local government agencies to match with information we hold.

The letter will include a schedule showing the relevant information from your tax return compared with information we hold.

What you need to do

You need to review the taxable government grant or payment schedule and compare the information with your records. You can then determine if you [agree](#) or [disagree](#).

If you have a question about your data-matching letter, phone us on **1300 768 912**, and select option **3** between 8:00 am and 6:00 pm, Monday to Friday.

Quote the reference number from your letter when you contact us. You can find it at the top right of your letter.

Below is a sample schedule of the taxable government grant or payment schedule on the letter. Keep in mind that your letter will contain your own details and may not look exactly like this. The [definitions](#) will help explain your schedule.

Sample: taxable government grant or payment schedule

Income schedule for the year ended 30 June 2022

Source of income (entity name)	Payer ABN/ Account number	Amount included in your tax return (\$)	Amount reported to us by a third party (\$)	D (\$)
Department/council – Assessable government industry payment	00 123 456 789	\$0	\$20,000	
Department/council – Other gross income	00 123 456 789	\$3,000	\$25,000	

Definitions to understand your schedule

The following definitions will help you understand your schedule:

- **Tax return item and description** – the relevant item on your tax return.
- **Amount you declared** – the amount you declared against each applicable item on your tax return.
- **Discrepancy** – the difference between the amount you declared on your tax return and the amount that has been reported to us.

- **Proposed adjustment amount** – the amount we propose to include on your tax return.
- **Payer ABN** – the ABN of the reporting payer for each source of income, as reported to us.
- **Source of income/entity name** – the name of the reporting payer for each source of income, as reported to us.
- **Amount** – the amount of income reported to us.

If you agree

If you agree with the information provided in the letter, you don't have to contact us or take action. We will change your tax return to include the information provided. We will send you an amended notice of assessment after 28 days.

If you realise that, in addition to the amounts we have shown, you have omitted income from other sources or from the same source in other income years, you should give us the details so we can include it in your amended assessments.

We continually check for missing, inaccurate or incomplete information on tax returns.

Once you receive your amended notice of assessment, you'll need to pay any amounts you owe us by the due date.

If you disagree

If you disagree with the information provided, you need to let us know before the due date in your letter. You must also provide [supporting documents](#) that show how the amounts are incorrect.

You can contact us by either:

- mail to
Australian Taxation Office
PO Box 3543
ALBURY NSW 2640
- email to
datamatchingteam@ato.gov.au

The internet isn't a secure environment and we don't control the path of inbound and outbound emails. If you choose to communicate with

us by email, we can't guarantee the privacy of your personal information.

If you respond by the due date

Once we have assessed your response, you'll receive an amended notice of assessment. The case officer reviewing your supporting documents may contact you if we require additional information.

If you don't respond

If we don't receive a response from you within 28 days of your letter's date of issue, we'll automatically amend your tax return using the information we have. You'll then receive an **amended notice of assessment**.

Supporting documents

If you disagree with information in the letter about your taxable government grants and payments, we may ask you to provide supporting documents as evidence of your exemption. This may include:

- documents supplied by the agency, indicating the payment was not business-related
- bank statements for relevant review periods
- invoices issued during relevant review periods
- a letter from the agency, providing an explanation of the nature of payments made in the period under review
- payment remittance advices or summaries provided by the agency
- business schedules.

The documents we ask you to provide will depend on your individual circumstances.

QC 43497

Offsets letter

What to do if you get an offsets letter from us and you disagree with the details we provide.

Last updated 19 December 2022

Receiving your letter

An **offset** can help reduce your tax payable. To be eligible to claim an offset you must be an Australian resident for tax purposes.

You may receive a letter about offsets if you have claimed an offset in your tax return that you may not be entitled to or is incorrect.

The letter will include information on the type of offset you claimed and links to tools that will help you check your eligibility.

Depending on the type of offset letter you receive from us, it may include:

- a questionnaire for you to complete and return
- a schedule showing the discrepancy we've found.

Not all letters will include a schedule or questionnaire.

What you need to do

You need to review the information in your letter and compare the information with your records. You can then determine if you [agree](#) or [disagree](#).

If you have a question about your data-matching letter, phone us on **1300 768 912**, and select option **3** between 8:00 am and 6:00 pm, Monday to Friday.

Quote the reference number from your letter when you contact us. You can find it at the top right of your letter.

If you agree


If you agree with the information provided in the letter, you don't have to contact us or take action. We will change your tax return to include the information provided. We will send you an amended notice of assessment after 28 days.

Once you receive your amended notice of assessment, you'll need to pay any amounts you owe us by the due date.

If you disagree

If you disagree with the information provided, you need to let us know before the due date in your letter. You must also provide [supporting documentation](#) that shows how the amounts are incorrect.

You can contact us by either:

- mail to
Australian Taxation Office
PO Box 3543
ALBURY NSW 2640
- email to
datamatchingteam@ato.gov.au 

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Supporting documentation

If you disagree with information in the letter about your tax offsets, we may ask you to provide supporting documents as evidence. This may include:

Table: Type of offset

Type of offset	Supporting documents
Australian superannuation income stream	<ul style="list-style-type: none">• Copies of original or amended payment summaries, showing superannuation lump sums offset amounts.• Documents from the paying fund or scheme, showing the amount of your offset entitlement.
Invalid and invalid carer	For each invalid, provide:

- proof of identity – for example, copy of their passport with current visa, birth certificate or marriage certificate
- their residential address
- their relationship to you
- the period of their dependency
- proof they received one of the following
 - Disability Support Pension from Centrelink
 - Special Needs Disability Support Pension from Centrelink
 - Invalidity Service Pension from the Department of Veterans' Affairs (VEA)
- how you maintained them for the past financial year
 - did they live in the same house?
 - did you provide them with food, clothing or lodging?
 - did you help them pay for their living, medical and educational costs?
 - details of any other income they earned during the year.

For each carer (invalid carer),
provide:

- for both the carer and the invalid they are caring for
 - proof of identity – for example, copy of their passport with current visa, birth certificate or marriage certificate
 - their residential addresses
 - their relationship to you

	<ul style="list-style-type: none"> • for the carer – the period of their dependency • proof they (as carer) received one or both of the following <ul style="list-style-type: none"> – Carer Payment from Centrelink – Carer Allowance from Centrelink • if the carer is not receiving a Carer Payment or Carer Allowance from Centrelink, evidence the invalid they are caring for is receiving <ul style="list-style-type: none"> – Disability Support Pension from Centrelink – Special Needs Disability Support Pension from Centrelink – Invalidity Service Pension from the Department of Veterans' Affairs • how you maintained the carer for the past financial year: <ul style="list-style-type: none"> – did they live in the same house? – did you provide them with food, clothing or lodging? – did you help them pay for their living, medical and educational costs? – details of any other income they earned during the year.
Spouse – without dependent child or student	<ul style="list-style-type: none"> • Proof of identity of your spouse – for example, a copy of their passport, birth certificate or marriage certificate. • Evidence of the residential address of your spouse – for example, a copy of a bank

	<p>statement, letter from Services Australia, driver's licence, or rates notice that shows their name and address.</p> <ul style="list-style-type: none"> • Details of your spouse's adjusted taxable income (ATI). • Documents confirming you or your spouse are entitled to receive the family tax benefit Part B from Family Assistance. If in doubt, confirm this with Services Australia. • Your calculation of the spouse tax offset. • If your spouse is not Australian, but you have applied for your spouse to immigrate, an immigration application and evidence of your contribution to the maintenance of your spouse.
Seniors and pensioners, including self-funded retirees	<ul style="list-style-type: none"> • Documents that show all of your Australian government pensions, allowances or other income you received for the financial year. • If you had a spouse during the income year, documents that show <ul style="list-style-type: none"> – their full name – their residential address – details of whether you lived together with your spouse or had to live apart due to illness, or one of you was in a nursing home – details of their spouse's rebate income – details of their spouse's section 98 trust income.

You or your tax professional can send this information to us.

QC 43494

Data matching for investment and assets

What to do if you get a data-matching letter about investments and assets you reported in your tax return.

Last updated 8 January 2024

Combined interest and dividend letter



What to do if you get a data matching letter from us about both interest and dividends.

Dividend income letter



What to do if you get a data matching letter about dividend income.

Partnership, trust, or managed fund distribution letter



What to do if you get a data matching letter about partnership, trust or managed fund distributions.

QC 71090

Combined interest and dividend letter

What to do if you get a data matching letter from us about both interest and dividends.

Published 8 January 2024

Receiving your letter

We may send you a letter about interest and dividend income you declared in your tax return if it doesn't match the interest and dividend amounts reported by third-party payers.

The letter will include an income statement summary that compares the details you declared in your tax return with the information the third-party payers reported to us.

If you have a **myGov account linked to us**, we'll send the letter to your myGov inbox titled *Have you reported all information in your tax return?*

If you don't have a myGov account, we'll send the letter to the most recent postal address we have for you.

What to do

You need to review the income summary and compare the information with your records. You can then determine if you agree or disagree with the amended details.

You may also need to contact the third-party payer if the details on the income summary don't seem correct.

Check you have declared everything

For interest income, ensure you've declared your interest income correctly for the type of account you hold:

- **Individuals accounts** – if you've earned interest from an account that's only in your name, you must declare it.
- **Accounts held for a child** – the interest must be declared by the person who owns or uses the funds in the account.
- **Accounts held in trust** – the interest must be declared by the person who has beneficial ownership of the funds (this is, the

person who benefits from the funds or has the power to influence transaction decisions).

- **Joint accounts**

- We assume each account holder has an equal beneficial ownership of the funds, so the interest earned or paid is apportioned equally between all account holders, as examples
 - 50% each for 2 account holders
 - 25% each for 4 account holders.
- If the actual beneficial ownership of the account is not in equal shares, you'll need to provide [supporting documents](#) that demonstrate your share.

For dividend income, if you report your dividend income in another entity's tax return (for example, in a partnership, trust, company or superannuation fund tax return), you need to advise us of the tax file number (TFN) and dividend amounts shown on that tax return.

You should ask the company to record that TFN on its register. This will help match the dividends to the correct tax return in future.

If you have a question, phone us on **1300 768 912** and select **option 3** between 8:00 am and 6:00 pm, Monday to Friday:

- quoting the reference number found at the top right of your letter
- using the words 'data matching'.

Income statement summary – sample

Below is a sample income statement summary. Keep in mind it will contain the relevant information from your tax return compared with information we hold and may not look exactly the same. Use the [definitions](#) to help you understand your summary.

Income statement summary for year ended 30 June <CCYY>

Income statement summary

Amount	Income	Tax withheld/ credit reported
---------------	---------------	--------------------------------------

Amount reported to us by a third party	\$1,722	\$120
Amount included in your return	\$492	\$0
Difference	\$1,230	\$120

Breakdown of income as reported by third parties

Source of income	Payer ABN/ account number	Income	Tax withheld/ credit reported
Investment Company Pty Ltd	99999999	\$953	\$120
ABC Finance	3541586/1	\$492	\$0
Northwest Banking Corporation	935415658/1	\$277	\$0

Note:

- The **/I** at the end of the account number represents an individual account.
- The **/J** at the end of the account number represents a joint account and this is your share of the interest.

Summary definitions

The following definitions will help you understand your income statement summary:

- **Amount included in your return** – the total amount of income and tax withheld (if interest income) or credit reported (dividend franking credit) you declared in your tax return.
- **Account number** – the account number for each source of interest or dividend income reported to us.

- **Amount reported to us by a third party** – the total amount of income and tax withheld (if interest income) or credit reported (dividend franking credit), as reported to us by the third-party payer (for example, financial institutions or companies).
- **Credit reported** – the credit amount reported to us by companies and by you in your tax return. This is also called a franking credit.
- **Difference** – the difference between the income and tax withheld (if interest income) or credit reported (dividend franking credit) you declared in your tax return, and the amounts reported to us by third-party payers.
- **Income** – the interest/ dividend amount reported to us.
- **Payer ABN** – the Australian business number of the third-party payer who reported to us.
- **Source of income** – a list of each source of income paid to you as reported to us by the third-party payer.
- **Tax withheld** – the amount of tax withheld reported to us.

If you agree

If you agree with our information, you don't need to do anything. We'll send you an amended notice of assessment 28 days after the date shown on your letter. If you have a myGov account linked to ATO online services, we'll send your amended notice to your myGov inbox.

Once you receive your amended notice of assessment, you'll need to pay any amounts you owe us by the due date.

If you disagree

If you disagree with the details reported, you must let us know before the due date noted on your letter. You can contact us by:

- mail to
Australian Taxation Office
PO Box 3543
ALBURY NSW 2640
- phoning **1300 768 912** and selecting **option 3** between 8:00 am and 6:00 pm, Monday to Friday
- emailing datamatchingteam@ato.gov.au

The internet is not a secure environment and we don't control the path of inbound and outbound emails. If you choose to email us, we can't guarantee the privacy of your personal information.

Once we've assessed your response, you'll receive an amended notice of assessment. The case officer reviewing your supporting documents may contact you if we need additional information.

If we don't receive a response from you within 28 days of your letter's date of issue, we'll automatically amend your tax return using the information we have. You'll then receive an amended notice of assessment.

Once you receive your amended notice of assessment, you'll need to pay any amounts you owe us by the due date.

Supporting documents

If you disagree with information in our letter about your interest income, we may ask you to provide these supporting documents:

- bank statements covering the whole financial year
- your end-of-financial-year statement notice
- trust documents
- a letter from your financial institution confirming the total interest paid in the financial year.

For joint accounts, we may ask you to provide supporting documents that show:

- the source of the funds (for example, bank deposit records)
- the portion and nature of the contributions
- who used the funds and interest.

If you disagree with information contained in the letter from us about your dividend income, we may ask you to provide these supporting documents:

- dividend statements
- statements showing the income has been declared in an associated tax return – for example, in a partnership, trust, company or superannuation fund tax return.

QC 73773

Dividend income letter

What to do if you get a data matching letter about dividend income.

Last updated 8 January 2024

Receiving your letter

We may send you a letter about **dividend income** you declared in your tax return if it doesn't match the dividend amount a company reports it paid to you.

The letter will include a dividend income summary that compares the details you declared in your tax return with the information the company reported to us.

If you have a myGov account linked to us, we'll send the letter to your myGov Inbox titled *Have you included all information in your income tax return?*.

If you don't have a myGov account, we'll send the letter to the most recent postal address we have for you.

What to do

You need to review the income summary and compare the information with your records. You can then determine if you [agree](#) or [disagree](#) with the amended details.

If you have a question, phone us on **1300 768 912** and select **option 3** between 8:00 am and 6:00 pm, Monday to Friday:

- quoting the reference number found at the top right of your letter
- using the words 'data matching'.

If you report your dividend income in another entity's tax return (for example, a partnership, trust, company or superannuation fund), you need to advise us of the tax file number (TFN) and dividend amounts shown on that tax return.

You should ask the company to record that TFN on its register. This will help match the dividends to the correct tax return in future.

Dividend income summary – sample

Below is a sample dividend income summary. Keep in mind your summary will show the relevant information from your tax return compared with information we hold and may not look exactly like this one. Use the [definitions](#) to help you understand your summary.

Sample: Dividend income summary for the year ended 30 June <CCYY>

Dividend income summary

Dividends	Amount	Credit/offset	Amount
Amount reported to us by a third party	\$3,654	Credit reported	\$592
Amount included in your return	\$1,000	Credit declared	\$892
Difference	\$2,654	-	\$300

Breakdown of income as reported by third parties

Source of income	Account number	Income	Credit
Investment Company Pty Ltd	9999999	\$2,654	\$317
Top Trading Pty Ltd	88888	\$1,000	\$275

Note:

- The **/I** at the end of the account number represents an individual account.
- The **/J** at the end of the account number represents a joint account, and this is your share.

Summary definitions

The following definitions will help you understand your schedule:

- **Amount included in your return** – the dividend income and credit reported that you declared in your tax return.
- **Amount reported to us by a third party** – the total of dividend amounts reported to us, as detailed in the 'source of income section' of the summary.
- **Credit** – the franking credit amount reported to us.
- **Credit declared** – the credit amount you declared in your tax return.
- **Credit reported** – the credit amount reported to us by companies. This is also called a franking credit.
- **Difference** – the difference between what is reported to us by the third-party payer and what you declared in your tax return.
- **Income** – the dividend amount reported to us.
- **Source of income** – a list of each source of dividend income, as reported to us.

If you agree

If you agree with our information, you don't need to do anything. We'll send you an amended notice of assessment 28 days after the date shown on your letter. If you have a myGov account linked to ATO online services, we'll send your amended notice to your myGov inbox.

Once you receive your amended notice of assessment, you'll need to pay any amounts you owe us by the due date.

If you disagree

If you disagree with the details reported, you need to let us know before the due date noted in your letter. You can contact us by either:

- mail to
Australian Taxation Office
PO Box 3543
ALBURY NSW 2640
- phoning **1300 768 912** and selecting **option 3** between 8:00 am and 6:00 pm, Monday to Friday
- emailing us at datamatchingteam@ato.gov.au

The internet isn't a secure environment and we don't control the path of inbound and outbound emails. If you choose to email us, we can't guarantee the privacy of your personal information.

Remember to:

- quote the reference number found at the top right of your letter
- use the words 'data matching'.

Once we've assessed your response, you'll receive an amended notice of assessment. The case officer reviewing your supporting documents may contact you if we need additional information.

If we don't receive a response from you within 28 days of your letter's date of issue, we'll automatically amend your tax return using the information we have. You'll then receive an amended notice of assessment.

Once you receive your amended notice of assessment, you'll need to pay any amounts you owe us by the due date.

Supporting documents

If you disagree with information in our letter about your dividend income, we may ask you to provide these supporting documents:

- dividend statements
- statements showing the income has been declared in an associated tax return – for example, a partnership, trust, company or superannuation fund tax return.

Partnership, trust, or managed fund distribution letter

What to do if you get a data matching letter about partnership, trust or managed fund distributions.

Last updated 4 September 2024

Receiving your letter

We may send you a letter if a partnership, trust, or managed fund reports distribution amounts to us and these don't match the amounts you declared in your tax return.

The letter will include a summary that compares the amounts you declare in your tax return with the information the partnership, trust, or managed fund reports to us.

Generally, as a beneficiary of a trust you must include your share (your entitlement) of the net income of the trust in your tax return and pay tax on it, even if you weren't paid the income from the trust.

If you have a myGov account linked to us, we'll send the letter to your myGov inbox. It will have the title, *Have you included all information in your tax return?*

If you don't have a myGov account, we'll send the letter to the most recent postal address that we have for you.

What you need to do

You need to review the summary and compare the information it contains with your records. You can then determine if you [agree](#) or [disagree](#) with this information.

If you have a question, phone us on **1300 768 912** and select **option 3** between 8:00 am and 6:00 pm, Monday to Friday:

- quoting the reference number found at the top right of your letter

- using the words 'data matching'.

Distribution summary – sample

The following is an example of the summary included with your letter. Keep in mind that your summary will contain the relevant information from your tax return compared with the information reported to us and may not look exactly the same. Use the [definitions](#) to help you understand your summary.

Table 1: Summary for the income year ending 30 June 2022

Code	Distributions reported to us	Amount included in your return	Difference
TNI	\$1,986.74	\$1,708.00	\$284.74
FCT	\$174.86	\$295.59	\$120.73

Table 2: Breakdown of distributions as reported by third parties

Code	Source of distribution	Payer ABN/ Account number	Amount of distribution
TNI	ACBD Invest Trust	123 456 789 10	\$1,986.74
FCT	XYZ Trust	9876543210 /J	\$174.86

Note:

- The **/I** at the end of the account number represents an investment held individually.
- The **/J** at the end of the account number represents an investment held jointly, and this is your share of the distribution amount.

Definitions to understand your summary

The following definitions will help you understand your summary:

- **Amount included in your return** – the amount you declared in your tax return for the corresponding code.
- **Amount of distribution** – the amount reported to us by each source of distribution for each code.
- **Code** – a 3 letter code indicating the type of distribution reported to us. (a table titled *Explanation of the codes* is included with your letter).
- **Difference** – the difference between the distributions reported to us and the amount included in your return for each code. A negative difference amount in your summary represents either:
 - an income amount that was over-reported, or
 - a tax credit, offset or deduction amount that you may have an entitlement to.
- **Distributions reported to us** – the distribution amount reported to us from a partnership, trust, or a managed fund for the corresponding code.
- **Payer ABN/Account number** – the Australian business number of the source of distribution or your account number that is held on file by the source of distribution.
- **Source of distribution** – the name of the partnership, trust, or managed fund that reported the distribution amounts to us.

If you agree

If you agree with the information in your summary, you don't need to do anything. We'll change your income tax return to include the amounts in your summary.

We will then send you an amended notice of assessment 28 days after the date we issued your letter.

If you have a myGov account linked to ATO online services, your amended notice of assessment will be sent to your myGov inbox.

Once you receive your amended notice of assessment, you'll need to pay any outstanding amounts by the due date.

If you disagree

If you disagree with the information in your summary, you have 28 days to respond. You must:

- tell us what is incorrect
- provide [supporting documents](#) that show how the amounts are incorrect.

You can contact us by:

- mail to
Australian Taxation Office
PO Box 3543
ALBURY NSW 2640
- phone **1300 768 912** and selecting **option 3** between 8:00 am and 6:00 pm, Monday to Friday
- email datamatchingteam@ato.gov.au

The internet isn't a secure environment and we don't control the path of inbound and outbound emails. If you choose to email us, we can't guarantee the privacy of your personal information.

Remember to:

- quote the reference number found at the top right of your letter
- use the words 'data matching'.

Once we've assessed your response, we will advise you of the outcome. The officer reviewing your supporting documents may contact you if we need additional information.

If you don't respond

If we don't receive a response from you within 28 days of your letter's date of issue, we'll:

- automatically amend your tax return using the information we have
- send you an amended notice of assessment.

Once you receive your amended notice of assessment, you'll need to pay any amounts you owe us by the due date.

Supporting documents

If you disagree with the information in your summary, we may ask you to provide the following supporting documents:

- a copy of your annual tax statement or statement of distribution you received from the source of distribution confirming the amounts in your tax return
- a financial statement or breakdown you received from the source of distribution showing the distribution amounts
- a breakdown of how you calculated the amounts in your tax return
- an explanation why the amounts in your tax return differs to the amounts reported to us.

Where amounts reported to us by the source of distribution mismatch with the amounts they provided to you in your statement of distribution, we will (in most instances) require you to contact that source of distribution and discuss the anomaly with them. By doing this, they can correct the mismatch by either:

- issuing you an amended statement of distribution
- reporting amended amounts to us.

If you declare the amounts in an associated entity's tax return (for example, a self-managed superannuation fund), you will need to:

- provide us with the tax file number (TFN) of the associated entity
- show us that the amounts have been included in the associated entity's tax return.

You will also need to contact the source of distribution and request them to update their records with the details and TFN of the correct recipient of the distribution. This will assist us to match the distribution amounts to the correct tax return in future years.

QC 43495

Data matching for Medicare and private health insurance

What to do if you get a data-matching letter about Medicare and private health you reported in your tax return.

Last updated 8 January 2024

Medicare levy exemption letter



What to do if you get a data matching letter about your eligibility for the Medicare levy exemption.

Medicare levy surcharge letter



What to do if you get a data matching letter from us about Medicare levy surcharge (MLS).

Private health insurance rebate letter



What to do if you get a data matching letter from us about your private health insurance rebate (PHIR).

QC 71092

Medicare levy exemption letter

What to do if you get a data matching letter about your eligibility for the Medicare levy exemption.

Last updated 8 January 2024

Receiving your letter

You may be eligible for the Medicare levy exemption if you were in an exemption category at any time in the income year.

You may receive a letter if we receive information that suggests you aren't eligible for an exemption and you claimed the Medicare levy exemption in your tax return.

The letter will include a summary that compares relevant information in your tax return with information we have.

We'll send the letter to the most recent postal address we have for you.

What to do

Review the schedule of proposed changes and compare the information with your records. You can then determine if you [agree](#) or [disagree](#).

If you have a question, phone us on **1300 768 912** and select **option 3** between 8:00 am and 6:00 pm, Monday to Friday:

- quoting the reference number found at the top right of your letter
- using the words 'data matching'.

Example: letter contents

Emily got a letter from the ATO with a schedule of proposed changes to her tax return.

It said the ATO will use the information below to correct the return if Emily didn't contact them.

Schedule of proposed changes to your 2022 tax return

Tax return item and description	Original value	New value
M1 Full levy exemption – number of days	365	0
Claim type	C	n/a

This is a sample – your letter will have your own details.

The letter will also provide the reason for proposed adjustment under the schedule of proposed changes.


If you agree

If you agree with our information, you don't need to do anything. We'll send you an amended notice of assessment 56 days after the date shown on your letter. If you have a myGov account linked to ATO online services, we'll send your amended notice to your myGov inbox.

Once you receive your amended notice of assessment, you'll need to pay any amounts you owe us by the due date.

If you disagree

If you disagree with the details reported, you need to let us know before the due date noted in your letter. You can contact us by:

- mail to
Australian Taxation Office
PO Box 3543
ALBURY NSW 2640
- phoning **1300 768 912** and selecting **option 3** between 8:00 am and 6:00 pm, Monday to Friday
- emailing us at datamatchingteam@ato.gov.au 

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If you respond within 56 days

The case officer reviewing your supporting documents may contact you if we need additional information.

If you:

- can prove your claim, you'll receive a letter advising the decision
- can't prove your claim, you'll receive an amended notice of assessment.

If you don't respond

If we don't receive a response from you within 56 days of your letter's date of issue, we'll automatically amend your tax return using the information we have. You'll then receive an amended notice of assessment.

Once you receive your amended notice of assessment, you'll need to pay any amounts you owe us by the due date.

Supporting documents

If you disagree with the information in the letter about your Medicare levy exemption, we will ask you to provide supporting documents as evidence of your exemption. This may include:

- a Services Australia *Medicare entitlement statement* showing you were a temporary resident for Medicare purposes and not entitled to Medicare benefits for the relevant income year and either
 - you didn't have any dependants for that period, or
 - all your dependants were in a Medicare levy exemption category for that period
- a Services Australia *Medicare entitlement statement* for your dependant spouse if they are a temporary resident and not entitled to Medicare benefits for the relevant income year
- evidence you're entitled to full free medical treatment for all conditions under Defence Force arrangements or the Veterans' Affairs Repatriation Health Card (Gold Card) or repatriation arrangements.

QC 43493

Medicare levy surcharge letter

What to do if you get a data matching letter from us about Medicare levy surcharge (MLS).

Last updated 8 January 2024

Receiving your letter

We may send you a letter about the Medicare levy surcharge (MLS) if we receive information that shows, for all or part of the relevant year, you or any of your dependants (including your spouse):

- were not a member of a registered health fund
- did not have an appropriate level of private patient hospital insurance cover
- had family income that was above the MLS threshold.

The letter will include an [MLS schedule](#) that compares relevant information from your tax return with information we have received.

We'll send the letter to the most recent postal address we have for you.

What to do

There are 2 types of MLS letters and each requires a different action:

1. *Have you reported your Medicare levy surcharge correctly?*
2. *Your Medicare levy surcharge may be incorrect.*

For both letters, you need to review the MLS schedule and compare the information with your records. You can then determine if you agree or disagree.

Letter 1: Have you reported your Medicare levy surcharge correctly?

MLS schedule – sample

Below is a sample MLS schedule for the MLS letter titled *Have you reported your Medicare levy surcharge correctly*. Keep in mind that your schedule will have your own details and may not look exactly like this one.

Use the [definitions](#) to help you understand your schedule.

**Sample: MLS schedule for the year ended 30 June
<CCYY>**

MLS details	Item
Your income for Medicare levy surcharge (MLS) purposes	\$192,069
Single or family status	Family
Your family income for MLS	Tier 1 earner
The number of days you reported on your tax return, at label M2 , that you were not liable to pay the MLS	342
The number of days that you held an appropriate level of private patient hospital cover	322

Private health insurance fund information

Name of fund	Hospital cover	Type of cover	Cover start date	Cover end date
Healthy People Insurance	Yes	Family	1 July 2019	7 June 2020

If you agree

If you agree with our information, you don't need to do anything. We'll send you an amended notice of assessment 28 days after the date shown on your letter. If you have a myGov account linked to ATO online services, we'll send your amended notice to your myGov inbox.

Once you receive your amended notice of assessment, you'll need to pay any amounts you owe us by the due date.

If you disagree

If you disagree with the details reported, you need to let us know before the due date noted in your letter. You can contact us by:

- mail to
Australian Taxation Office

**PO Box 3543
ALBURY NSW 2640**

- phoning **1300 768 912** and selecting **option 3** between 8:00 am and 6:00 pm, Monday to Friday
- emailing us at datamatchingteam@ato.gov.au

Be aware that the internet isn't a secure environment. We don't control the path of inbound and outbound emails. If you choose to email us, we can't guarantee the privacy of your personal information.

The case officer reviewing your supporting documents may contact you if we need additional information. If you:

- can prove your claim, you'll receive a letter advising the decision
- can't prove your claim, you'll receive an amended notice of assessment.

If we don't receive a response from you within 28 days of your letter's date of issue, we'll automatically amend your tax return using the information we have. You'll then receive an amended notice of assessment.

Once you receive your amended notice of assessment, you'll need to pay any amounts you owe us by the due date.

Supporting documents

We may ask you to provide your private health insurance statements for the relevant year showing the number of days that you and all your dependants (including your spouse) had private patient hospital cover.

Letter 2: Your Medicare levy surcharge may be incorrect

MLS schedule – sample

Below is a sample MLS schedule for the MLS letter titled, *Your Medicare levy surcharge may be incorrect*. Keep in mind that your schedule will have your own details and may not look exactly like this one.

Use the [definitions](#) to help you understand your schedule.

**Sample: MLS schedule for the year ended 30 June
<CCYY>**

MLS fields	Item
Your status as determined by us	Family
Your income for Medicare levy surcharge (MLS) purposes This does not include your spouse's MLS income	\$93,547
The number of days you reported on your tax return, at label M2 , that you were not liable to pay the MLS	365
The number of days we have determined that you held an appropriate level of private patient hospital cover and were not liable to pay the MLS	15

Private health insurance fund information

Name of fund	Hospital cover	Type of cover	Cover start date	Cover end date
Healthy People Insurance	Yes	Family	16 June 2022	30 June 2022

If you agree

If you agree with our information, you must amend your tax return as soon as possible so the information is the same as the data we hold. If you don't amend your tax return, you may be selected for an audit in the future.

To lodge your amendment, you can choose from the following options depending on your circumstances:

- **Lodge your amendment online** – you can submit an amendment to your tax return using our online services, which takes about 20 days to process.
- **Lodge your amendment with a registered tax agent** – if you use a registered tax agent, you can ask them to complete an amendment

to your tax return on your behalf. They are the only people who can charge a fee.

- **Lodge a paper amendment form** – you can use the paper amendment form to lodge your amendment by mail, which takes up to 50 business days to process.
- **Send a letter** – you can write us a letter, which takes up to 50 business days to process.

If you disagree

If you disagree with the details reported, you need to let us know. You can phone us on **1300 768 912** between 8:00 am and 6:00 pm, Monday to Friday and select **option 3**.

Remember to:

- quote the reference number found at the top right of your letter
- use the words 'data matching'.

Schedule definitions

The following definitions will help you understand your schedule:

- **Income for Medicare levy surcharge (MLS) purposes** – income that is used to work out whether you must pay the MLS and the rate you will pay.
 - It isn't the same as your taxable income.
 - If you have a spouse, we will use your combined income for MLS purposes.
 - It is the sum of the following items for you (and your spouse, if you have one)
 - your taxable income, including the net amount on which family trust distribution tax has been paid, (excluding any assessable First home super saver released amount)
 - your reportable fringe benefits (as reported on your income statement or payment summary)
 - your total net investment losses (the sum of your net financial investment losses and net rental property losses)

- your reportable super contributions (the sum of your reportable employer superannuation contributions and your deductible personal superannuation contributions)
- if you have a spouse, their share of the net income of a trust on which the trustee must pay tax and has not been included in their taxable income
- your exempt foreign employment income (if your taxable income is \$1 or more).
- If you meet both of the following conditions, you can reduce your income for MLS purposes by any taxed element of the super lump sum, other than a death benefit, that does not exceed your (or your spouse's) low-rate cap
 - You (or your spouse) are aged from your (or their) preservation age to under 60 years old.
 - You (or your spouse) received a super lump sum.
- **MLS tier** – this is determined by your income for MLS purposes; the rate of MLS then depends on your MLS tier.
- **Private health insurance fund information** – details of your private health insurance policy, as provided to us by your private health insurer. It includes the name of your fund, the type of cover and the period of cover during the financial year.
- **Status** – your situation (that is, couple, single, family).

QC 41724

Private health insurance rebate letter

What to do if you get a data matching letter from us about your private health insurance rebate (PHIR).

Last updated 17 January 2024

Receiving your letter

We may send you a letter about your private health insurance rebate (PHIR), if we receive information from your health fund that suggests you aren't entitled to the level of private health insurance rebate you claimed in your tax return.

The letter will include a schedule that compares the details you declared in your tax return with the information the health fund reports. It will also include a reason for the proposed adjustment to your PHIR details.

We'll send the letter to the most recent postal address we have for you.

What to do

There are 2 types of PHIR letters and each requires a different action:

1. *Your private health insurance rebate*
2. *Your private health insurance rebate may be incorrect.*

For both letters, you need to review the PHIR schedule and compare the information with your records. You can then determine if you agree or disagree.

Letter 1: Your private health insurance rebate

There are 2 different PHIR schedules that may be on your PHIR letter titled *Your private health insurance rebate*. These depend on the reason for proposed adjustment. Below are the 2 samples of PHIR schedules. Keep in mind that the schedule in your letter will have your own details and may not look exactly like this.

Use the [definitions](#) to help you understand your schedule.

Sample 1: PHIR schedule for the year ended 30 June <CCYY>

What you reported in your tax return

B – Health	C – Membership	J – Your share of	K – Your share of	L – Ber
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insurer ID	number	premiums paid in the financial year	Australian Government rebate received	code
ABC	G12345	\$1,313	\$381	30

Proposed changes to your tax return

B – Health insurer ID	C – Membership number	J – Your share of premiums paid in the financial year	K – Your share of Australian Government rebate received	L – Beneficiary code
ABC	G12345	\$1,422	\$395	31

We'll give one or more of the following reasons for the proposed adjustment to your PHIR details:

- **Incorrect tax claim code reported** – this code affects the amount of PHIR you are entitled to receive
- **Automatic transfer of liability** – liability owed by your spouse transferred to you because they either
 - didn't lodge a tax return
 - told us they aren't required to lodge a tax return
- **Reporting error** – you may have duplicated or incorrectly reported your share of premiums paid or your share of Australian government rebate received.

Sample 2: PHIR schedule for the year ended 30 June <CCYY>

Sample: PHIR schedule for the year ended 30 June <CCYY>

PHIR details	Item
The amount of family income you reported in your tax return	\$185,000
Your rebate tier based on the family income you reported in your tax return	Tier 1
Your rebate tier we have determined based on our records	Tier 3

The reason for this adjustment is because you have under reported your family income for surcharge purposes. Your income for surcharge purposes is combined with your spouse's income for surcharge purposes and determines the level of rebate you are entitled to receive.

If you agree

If you agree with our information, you don't need to do anything. We'll send you an amended notice of assessment 28 days after the date shown on your letter. If you have a **myGov account linked to us**, we'll send your amended notice to your myGov inbox.

Once you receive your amended notice of assessment, you'll need to pay any amounts you owe us by the due date.

If you disagree

If you disagree with the details reported, you need to let us know before the due date noted in your letter. You can contact us by:

- mail to
Australian Taxation Office
PO BOX 3543
Albury NSW 2640
- phoning us on **1300 768 912** and selecting **option 3** between 8:00 am and 5:00 pm, Monday to Friday
- emailing us at **datamatchingteam@ato.gov.au**

The internet isn't a secure environment and we don't control the path of inbound and outbound emails. If you choose to email us, we can't guarantee the privacy of your personal information.

The case officer reviewing your supporting documents may contact you if we need additional information. If you:

- can prove your claim, you'll receive a letter advising the decision
- can't prove your claim, you'll receive an amended notice of assessment.

If we don't receive a response from you within 28 days of your letter's date of issue, we'll automatically amend your tax return using the information we have. You'll then receive an amended notice of assessment.

If you have a myGov account linked to us, we'll send your amended notice to your myGov inbox.

Supporting documents

We may ask you to provide your private health insurance statement for the period of review, showing:

- the amount of premiums you paid
- any premium reductions you received.

Letter 2: Your private health insurance rebate may be incorrect

Below is a sample PHIR schedule for the PHIR letter titled *Your private health insurance rebate may be incorrect*. Keep in mind that your schedule will have your own details and may not look exactly like this one.

Use the [definitions](#) to help you understand your schedule.

Sample: PHIR schedule for the year ended 30 June <CCYY>

What you reported in your tax return

B – Health insurer ID	C – Membership number	J – Your share of premiums paid in the financial year	K – Your share of Australian Government rebate received	L – Benefit code

ABC	G12345	\$1,313	\$381	30
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Proposed changes to your tax return based on private health insurance information

B – Health insurer ID	C – Membership number	J – Your share of premiums paid in the financial year	K – Your share of Australian Government rebate received	L – Benefit code
ABC	G12345	\$1,422	\$395	31

We'll provide one of the following reasons for the proposed adjustment to your PHIR details:

- **Automatic transfer of liability** – liability owed by your spouse transferred to you because they either did not lodge a tax return or told us they are not required to lodge a tax return.
- **Unable to match private health insurance policy details** – we haven't been able to determine you had an appropriate level of private patient hospital cover and therefore may not be eligible to claim the rebate.

If you agree

If you agree with our information, you must amend your tax return as soon as possible so the information is the same as the data we hold. If you don't amend your tax return, you may be selected for an audit in the future.

To lodge your amendment, you can choose from the following options depending on your circumstances:

- **Lodge your amendment online** – you can submit an amendment to your tax return using our online services, which takes about 20 days to process.
- **Lodge your amendment with a registered tax agent** – if you use a registered tax agent, you can ask them to complete an amendment to your tax return on your behalf. They are the only people who can charge a fee.

- **Lodge a paper amendment form** – you can use the paper amendment form to lodge your amendment by mail, which takes up to 50 business days to process.
- **Send a letter** – you can write us a letter, which takes up to 50 business days to process.

If you disagree

If you disagree with the details reported, you need to let us know. You can phone us on **1300 768 912** between 8:00 am and 5:00 pm, Monday to Friday and select **option 3**.

Remember to:

- quote the reference number found at the top right of your letter
- use the words 'data matching'.

Schedule definitions

The following definitions will help you understand your schedule:

- **Benefit code** – these codes relate to the level of rebate you are entitled to, based on age.
- **Family income for surcharge purposes** – the total of your income and your spouse's income using the same criteria as **Income for surcharge purposes**.
- **Income for surcharge purposes** – this is
 - the total of
 - your taxable income, including the net amount on which family trust distribution tax has been paid, (excluding any assessable First home super saver released amount)
 - your reportable fringe benefits (as reported on your income statement or payment summary)
 - your total net investment losses (which is the sum of your net financial investment losses and net rental property losses)
 - your reportable super contributions (which is the sum of your reportable employer superannuation contributions and your deductible personal superannuation contributions).

- minus, if you were aged from your preservation age to under 60 years old, any taxed element of a super lump sum (other than a death benefit) that you received that does not exceed your low-rate cap.
- **Private health insurance fund information** – provides details of your private health insurance policy, as provided to us by your private health insurer. It includes the name of your fund, the type of cover and the period of cover during the financial year.
- **Private health insurance policy details** – your private health insurance policy details, as provided to us from your private health fund (including the name of the fund, the amount of premiums you paid, and your share of Australian Government rebate received).
- **Rebate Tier** – based on your income you will fall into a PHIR threshold also known as tiers. As PHIR is income tested, different thresholds/ tiers apply depending on your family income for surcharge purposes. The PHIR amount depends on which rebate tier you fall within.
- **Status** – your situation (that is, couple, single or family).
- **Tax claim code** – this is the code that best matches your situation (for example, if you are in a relationship and if you have dependants).
- **Your share of Australian Government rebate received** – the amount the Australian Government has paid towards your private health insurance.
- **Your share of premiums paid in the financial year** – the amount of premiums you paid during the financial year eligible for the rebate (this figure is split between each adult covered by the policy).

QC 41725

Lodgment of your tax return letter

What to do if you get a data matching letter from us asking you to lodge your tax return.

Published 8 January 2024

Receiving your letter

We have received information from third-party payers indicating they have paid you taxable income during the financial year, so you need to lodge a tax return.

Third-party payers may include:

- employers
- financial or investment institutions
- companies
- partnerships, trusts or manage funds
- government agencies
- private health insurance funds.

We'll send the letter to the most recent postal address we have for you.

Types of lodgment letters

There are two types of lodgment letter and both mean you must lodge your tax return.

1. *Do you need to lodge?*
2. *You must lodge urgently.*

What to do

For both letters you need to review the letter and compare the information with your records. You can then determine if you agree or disagree.

Letter 1: Do you need to lodge?

Sample income schedule summary

Below is a sample income schedule for the lodgment letter titled *Do you need to lodge?* Keep in mind that your schedule will contain your

own details and may not look exactly like this one.

**Sample: Income schedule for the year ended 30 June
<CCYY>**

Payer description and income type	Income tax (IT) amount	Credit amount
Ace Employer Pty (salary/wages)	\$42,000	\$5,461
Government agency (pension)	\$14,835	\$0
Big Bank (gross interest)	\$15	\$0
Investment Company Pty Ltd (franked amount)	\$150	\$0
Investment Company Pty Ltd (franked credit)	\$64	\$64
Total	\$57,064	\$5,525

If you agree

If you agree with our information, you must lodge your tax return as soon as possible so the information is the same as the data we hold. If you don't lodge your tax return, you may be selected for an audit in the future.

To lodge a tax return, you can choose from the following options, depending on your circumstances:

- **Lodge your tax return online with myTax** – prepare and lodge your own tax return online. It is the quick, safe and secure way to lodge, and most process in 2 weeks.
- **Lodge your tax return with a registered tax agent** – use a registered tax agent to prepare and lodge your tax return. They are the only people that can charge a fee.
- **Lodge a paper tax return** – you can use the paper tax return to lodge your tax return by mail, with most processed within 50 business days.

If you disagree

If you disagree with the details reported, you need to let us know.

If you have a question, phone us on **1300 768 912** between 8:00 am and 5:00 pm, Monday to Friday and select **option 4**:

- quoting reference number found at the top right of your letter
- using the words 'non lodgment data matching'.

Letter 2: You must lodge urgently

Sample income schedule summary

Below is a sample income schedule summary of estimated income and reason for penalty application schedule for the lodgment letter titled *You must lodge*. Keep in mind that your schedules will contain your own details and may not look exactly like this one.

Sample: Income schedule for the year ended 30 June <CCYY>

Payer description and income type	Income tax (IT) amount	Credit amount
Ace Employer Pty (salary/wages)	\$42,000	\$5,461
Government agency (pension)	\$14,835	\$0
Big Bank (gross interest)	\$15	\$0
Investment Company Pty Ltd (franked amount)	\$150	\$0
Investment Company Pty Ltd (franked credit)	\$64	\$64
Total	\$57,064	\$5,525

Sample: Summary of estimated income for the year ended 30 June <CCYY>

Tax return item	Tax return description	Amount
1C-G	Salary or wages	\$42,000
1C-G	Salary or wages – tax withheld	\$5,461
6B	Australian government pensions and allowances	\$14,835
10L	Gross Interest	\$15
11T	Dividends	\$150

Our estimate of your total taxable income for year ended 30 June <CCYY> \$57,064

Our estimate of your total tax credits for year ended 30 June <CCYY> \$5,525

Sample: Reason for penalty application schedule

Administrative penalty for failing to provide a document

Summary of your estimated administrative penalty

Year	Estimated tax liability	Estimated 75% penalty
<CCYY>	\$4,629	\$3,471

If you agree

If you agree with our information, you must lodge your tax return as soon as possible so the information is the same as the data we hold.

To lodge a tax return, you can choose from the following options depending on your circumstances:

- **Lodge your tax return online with myTax** – prepare and lodge your own tax return online. It is the quick, safe and secure way to lodge and most are process in 2 weeks.

- **Lodge your tax return with a registered tax agent** – use a registered tax agent to prepare and lodge your tax return. They are the only people that can charge a fee.
- **Lodge a paper tax return** – you can use the paper tax return to lodge your tax return by mail, with most being processed within 50 business days.

If you disagree

If you disagree with the details reported, you need to let us know.

If you don't contact us or lodge your tax return by the due date, we may issue a default assessment based on the information we have received. Where we make a default assessment, you may be required to pay tax and may also be liable for:

- a minimum penalty of 75% of any tax raised from the assessment
- a penalty for failing to lodge your form on time, and
- interest charges on any tax you owe.

If you have a question, phone us on **1300 768 912** between 8:00 am and 5:00 pm, Monday to Friday and select **option 4**:

- quoting the reference number found at the top right of your letter
- using the words 'non lodgment data matching'.

QC 73772

Sale of property

What you need to do when you get a letter from us about reporting property sales on your business activity statements.

Last updated 28 November 2024

We receive data from state and territory revenue and titles offices around Australia on the purchase and sale of properties businesses make.

As these property transactions may be taxable and subject to **Goods and services tax (GST)**, we match this information against what has been reported on business activity statements (BAS).

If your property sales haven't been reported correctly on your BAS, we may send a letter to you.

What you need to do


Our letter will include a schedule of your BAS lodgment where our records indicate the GST amounts reported at 1A and or 1B don't match our data on your property sales for the relevant reporting period.

You need to review this schedule and compare its information with your records. After completing your review, if you find that the reported the GST amounts on your BAS are correct, then you don't need to do anything more.

However, we may still follow up this letter to ask you to provide supporting documents, including:

- a contract of sale
- working papers showing how you calculated
 - your property sales and the GST amounts reported at 1A
 - GST property credit at label 1B.

You don't need to provide these documents unless we've requested.

If you find that your property sales haven't been reported correctly then you'll need to **revise your BAS** by logging into [myID](#)  or **Online services for business**. Your tax or BAS agent can also help you to revise it.

Taxable payments annual reporting

Check when to include payments for Taxable payments reporting system (TPRS) services in your tax return.

Last updated 9 December 2024

Reporting TPRS payments

We may contact you if you received payments for Taxable payments reporting system (TPRS) services, and you didn't include this business income in your tax return.

The services that come under the TPRS are:

- building and construction
- cleaning
- courier and road freight
- information technology (IT)
- security, investigation or surveillance.

Businesses that provide TPRS services and pay contractors to deliver them on their behalf are required to report these payments each year by lodging a Taxable payments annual report (TPAR).

Discrepancy letter

If you have received a Discrepancy letter, the letter explains that the amounts of income reported through the TPAR exceed the amount of business income reported in your tax return.

If you have checked your records and find a mistake (that is, you have under reported your income), then you should amend your tax return for that year.

If you don't agree with the information reported by the payer and they are known to you, you can contact them to verify the amounts reported.

If you still believe that payments were incorrectly reported to the ATO, you may **contact us** to discuss any suspected reporting errors and we will follow up with the payer on your behalf.

Before contacting the ATO, please confirm that:

- you have kept complete business records for the year in question
- you have requested that the payer alter incorrectly reported amounts in the TPAR
- you have allowed the ATO and the payer a reasonable amount of time to make changes to the TPAR. This should be at least 28 days from when the payer agrees to any changes to an existing TPAR
- if you have a Tax Agent, you have contacted them to ask if there is some other factor which explains the discrepancy.

QC 43498

Amended assessment from data-matching

How we notify you we have made an amendment or adjustment to your tax return and, what you can do if you disagree.

Last updated 27 June 2025

Data-matching adjustments or amendments

We issue an amended assessment (also known as an amended notice of assessment) if we amend or adjust your tax return.

We do this where we find an error or omission in the information you provide through data-matching with third parties.

Before we amend your tax return, we may contact you requesting additional information. Unless you respond with additional information

within the specified timeframe, we will issue a notice of amended assessment.

Your notice of amended assessment will advise you of any amounts payable and how to pay. The due date for payment is 21 days after we notify you of the amounts.

Your right to a written explanation

You are entitled to request a written explanation regarding any adverse adjustments made to your tax return. To request this information, you need to contact us.

Your right to request a review

You can request a review of our decision if you either:

- believe the amended assessment is incorrect and can provide supporting documents
- have information not previously available during the initial review.

Your objection rights will not be affected by requesting a review of our decision.

Paying the debt in instalments

If you can't pay your tax debt on time, you may be eligible to enter into a payment plan.

Our **payment plan estimator** can help you work out a payment plan you can afford based on your circumstances. You can use it as a guide to set up a payment plan.

For debts \$100,000 or less, you may be able to use online services or the automated self-help phone service to set up your **payment plan**.

Penalties and interest for errors and omissions

If we adjust your tax return, a **shortfall interest charge (SIC)** may be payable on any extra tax owing. We show the SIC amount on your notice of amended assessment.

Interest charges we apply are to:

- encourage taxpayers to pay their tax liabilities by the due date
- ensure that taxpayers who don't pay their tax liabilities on time, don't get an advantage over those who pay in full and on time
- compensate the government for the effect of late payments.

If you receive your notice of amended assessment and incur SIC on the payable amounts, you can request a **remission of interest charges**. You will need to explain why you think we should remit the interest and provide evidence to justify your request. We review each remission application on a case-by-case basis before a decision is made.

Shortfall interest charge deduction

You can claim a deduction for the SIC incurred before 1 July 2025.

Changes to the law in 2025 mean you can no longer claim a deduction for SIC incurred on or after 1 July 2025.

You can find the amount of SIC you incurred and paid, by checking the statement of account we sent to you.

QC 41732

Our commitment to you

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

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

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

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

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