Print whole section

Prepare and lodge

Information for registered agents about lodgment program due dates and preparing and lodging tax returns and statements.

Tax Time 2026

Key changes this tax time, what you can do to prepare, things to consider before lodging, and helpful resources.

Registered agent lodgment program 2026–27

Find lodgment and payment due dates and details about the registered agent lodgment program.

BAS agent lodgment program 2026–27

Find lodgment and payment due dates and details about the BAS agent lodgment program.

Lodgment program framework

Explains the lodgment program framework and what it means for tax agents.

Managing your lodgment program

Find information and tips to help you manage your lodgment program.

Help with your lodgment program

How we can help registered agents if you are having difficulty lodging by the due date for reasons beyond your control.

Pre-filling service

See how the ATO's pre-filling service helps to ensure the accuracy of your clients' tax returns.

Digital services

Tax and BAS agents can do many of their tax, super and registration transactions using our secure online services.

Disaster event support

Disaster or emergency event support, including help reconstructing records for you and your affected clients.

Services, resources and support

Support services, system alerts and education resources to help tax professionals manage client obligations.

QC 34595

BAS agent lodgment program 2026–27

Find lodgment and payment due dates and details about the BAS agent lodgment program.

Last updated 1 July 2026

About the BAS agent lodgment program

The business activity statement (BAS) agent lodgment program includes:

- lodgment and payment concessions when you electronically lodge eligible quarterly activity statements
- a lodgment concession for pay as you go (PAYG) withholding payment summary annual reports.

Lodgment and payment due dates

The lodgment program due dates will be applied to eligible quarterly activity statements (and December monthly statements) that generate after you've lodged your client's previous activity statement electronically. If it's your client's first activity statement, or their previous activity statement was lodged by paper, then you may need to lodge by an earlier due date.

You can check your clients' due dates and lodge activity statements electronically using either:

- Online services for agents
- Practitioner lodgment service (PLS)

Monthly lodgment obligations

Table 1: BAS agent due dates – monthly lodgment obligation

Monthly lodgment obligation	Due date	BAS agent concession for lodgment and payment if lodging by Online services for agents or PLS

Activity statement	21st of the following month	Not applicable The electronic lodgment and payment concession does not apply to standard monthly activity statements.
December activity statement	21 January	21 February – December monthly business activity statements for business clients with up to $10 million turnover who report GST monthly and lodge electronically using a registered agent.

Quarterly lodgment obligations

Table 2: BAS agent due dates – quarterly lodgment obligation

Quarterly lodgment obligation	Original due date	BAS agent concession for lodgment and payment if lodging by Online services for agents or PLS
Quarter 4, 2025–26	28 July 2026	25 August 2026
Quarter 1, 2026–27	28 October 2026	25 November 2026
Quarter 2, 2026–27	28 February 2027	Not applicable
Quarter 3, 2026–27	28 April 2027	26 May 2027
Quarter 4, 2026–27	28 July 2027	25 August 2027

		To be confirmed when the BAS agent lodgment program 2027–28 is developed.

Other lodgment obligations

Registered BAS agents can also lodge:

- PAYG withholding payment summary annual reports
- Taxable payments annual reports
- income statements or payment summaries, employee termination payments, gross wages, allowances, PAYG withholding and other taxable and non-taxable payroll items
- Single Touch Payroll reports
- a tax file number declaration on behalf of a client
- an application to the Registrar for an Australian business number on behalf of a client.

You can find more information at BAS agent services on the Tax Practitioners Board website.

If you can't lodge by the due date

If you, your practice or your clients experience exceptional or unforeseen circumstances that affect your ability to lodge by the due date, help with your lodgment program is available.

QC 34553

Lodgment program framework

Explains the lodgment program framework and what it means for tax agents.

Last updated 1 July 2025

About the lodgment program framework

The lodgment program framework fosters a level playing field among registered tax agents by benchmarking lodgment performance.

It applies to the lodgment of income tax returns and fringe benefits tax returns.

The framework recognises agents who:

- have good practice management
- lodge electronically
- consistently lodge on time.

It also helps us identify agents who need support to improve their lodgment performance.

What this means for you

To receive the lodgment program due dates, you must lodge returns electronically.

You should also aim to lodge 85% or more of your clients' current year returns on time.

'On time' means returns are received by the lodgment program due date or, when a deferral is granted, the deferred due date.

If you fall significantly below the performance benchmark, we may contact you to understand your circumstances. We will discuss with you how to improve your lodgment performance.

Our aim is to ensure a level playing field among tax agents and support agents who need help.

How we calculate lodgment performance

Learn how we calculate on-time lodgment performance for tax agents.

How to improve lodgment performance

Learn what can affect your lodgment performance and the simple things you can do to improve it.

If you do not meet the performance benchmark

How we work with tax agents to improve their lodgment performance.

Electronic lodgment requirement

Learn about the requirement to lodge your clients' returns electronically to receive lodgment program due dates.

Lodgment program framework – frequently asked questions

Where to find answers about the lodgment program framework and how it affects tax agents.

QC 34613

How we calculate lodgment performance

Learn how we calculate on-time lodgment performance for tax agents.

Last updated 11 February 2025

We calculate on-time lodgment performance separately for current year:

- income tax lodgments

- fringe benefits tax lodgments.

Your income tax on-time lodgment performance will not be added to your fringe benefits tax on-time lodgment performance.

We do not include prior year returns in the calculations.

We calculate your performance percentage based on the 2 figures as follows:

1. First, we add together the number of your
    - current year returns lodged by the due date or deferred due date
    - current year return non-lodgment advices.
2. We then divide that figure by the total number of clients attached to your registered agent number, who either
    - were expected to lodge a return by that point in time
    - have lodged before their lodgment due date.

We use the document receipt date when calculating your lodgment performance. Therefore, your performance will not be affected if we hold your clients' returns for review.

You can track your lodgment performance in Online services for agents. Data is updated weekly.

You can also find answers to lodgment program framework – frequently asked questions.

QC 34616

How to improve lodgment performance

Learn what can affect your lodgment performance and the simple things you can do to improve it.

Last updated 5 June 2026

Lodgment performance

Good planning, client engagement and lodging progressively are essential for managing your lodgment program.

The following will help you understand what can affect your lodgment performance percentage and the simple things you can do to improve it.

Update your client list

All clients with an expected lodgment who are attached to your registered agent number will be included in the on-time lodgment performance calculation.

If your client list includes taxpayers who no longer use your services and you haven't lodged their return by the due date, your lodgment performance will be affected.

Taking the time to remove previous clients from your client list will help ensure your lodgment performance percentage is accurate.

You can update your client list using:

- Online services for agents
- Practitioner lodgment service.

For tips on how to remove a client correctly, see Review your client list.

Notify us if a return is not necessary

Clients attached to your registered agent number with an expected lodgment will be included in the on-time lodgment performance calculation.

If your client is not required to lodge an income tax return, notify us if lodgment is not required before the due date. This will help ensure your lodgment performance percentage is accurate.

You can notify us that an income tax return is not necessary, or further returns are not necessary, using:

- Online services for agents

- Practitioner lodgment service.

To advise us that your client does not have to lodge a fringe benefits tax (FBT) return, submit an FBT non-lodgment advice form via Practice mail in Online services for agents.

It may take up to 28 days to process FBT non-lodgment advice forms. We recommend you submit the form as early as possible.

Track your lodgment performance

You can monitor your lodgment performance for income tax returns through the Lodgment program status function in Online services for agents. It will help you keep track of where your practice is up to.

The information for the current lodgment program year is updated weekly.

If you have FBT clients linked to your registered agent number, you can also track your FBT on-time lodgment performance between 1 April and 31 October.

The function also shows your lodgment performance history for the previous 2 financial years.

New or re-engaged clients

If you take on new clients (or re-engage previous clients) with overdue prior year tax returns, your on-time lodgment performance will only be affected if you lodge the current year's return after the due date or deferred due date.

To give you time to bring their lodgments up to date without affecting your lodgment performance, you can request a new or re-engaged client lodgment deferral. This will provide you with:

- a lodgment deferral for their current year income tax return
- suspension of compliance action for their prior year returns.

To request this type of deferral, select **New or re-engaged client** as the deferral reason when using the lodgment deferral function in Online services for agents.

More information

Find answers to Lodgment program framework – frequently asked questions and information to help you manage your lodgment program.

QC 34531

If you do not meet the performance benchmark

How we work with tax agents to improve their lodgment performance.

Last updated 11 February 2025

Ensuring a level playing field

Meeting the 85% on-time lodgment performance benchmark is not a requirement to access due dates under the lodgment program.

However, if you fall significantly below the benchmark, we may contact you to understand your circumstances and discuss how to improve your lodgment performance.

Our aim is to ensure a level playing field among tax agents and to support agents who need help.

Improving performance

Our support strategies are designed to encourage continuous improvement and help you to enhance your performance and better represent and influence your clients' behaviour.

We will begin by discussing the individual circumstances that may be affecting your lodgment performance. We'll also take your individual performance and compliance history into account.

If a support strategy is applied, you should work towards improving your lodgment performance by the following year. If your performance

does not improve, our approach will become increasingly stringent.

Agents with continued poor lodgment performance, and a poor compliance history, may be placed on a managed lodgment program.

Our differentiated approach is summarised in the following table.

Lodgment performance and our differentiated approach

Annual performance percentage levels	Approach
85% or above	No support strategy – you are meeting the benchmark and will receive a certificate to confirm.
75–84%	No support strategy – you are close to achieving the benchmark and can take steps to improve your performance in the future.
65–74%	You should take steps to improve your performance for next year. We may contact you to discuss ways we can help you to achieve the benchmark in the future.
41–64%	We will continue to monitor your progress and may contact you by phone to discuss the circumstances affecting you, and steps you can take to increase the number of your clients' tax returns that you lodge on time.
40% or below	We will contact you by phone to discuss your low performance. You may be entered into a managed lodgment program, which includes a series of progressive lodgment milestones throughout the year. This aims to help you work towards improving your lodgment performance by the following year. We may also write directly to your clients seeking lodgment.

Find out the simple things you can do to improve your lodgment performance.

Dealing with unexpected events

We understand that you or your clients may experience exceptional or unforeseen circumstances that affect your ability to lodge by the due date.

In those circumstances, we recommend you request help with your lodgment program as early as possible.

QC 34533

Electronic lodgment requirement

Learn about the requirement to lodge your clients' returns electronically to receive lodgment program due dates.

Last updated 3 September 2026

Lodge electronically

You must lodge your clients' tax and annual returns electronically to receive the lodgment program due dates.

The Practitioner lodgment service (PLS) is the only electronic channel available for lodging tax and annual returns.

If you lodge by paper

If you lodge a paper tax return after the document's statutory due date, we may apply a late lodgment penalty.

Lodgment deferrals can help if you or your clients experience exceptional or unforeseen circumstances which affect your ability to lodge by the due date.

If you experience exceptional circumstances and wish to discuss the electronic lodgment requirement, phone our Registered agent phone

line on **13 72 86**. Find the Fast Key Code in the Registered agent phone line guide so you can key ahead when you phone us.

Electronic lodgment exclusions

We recognise there are circumstances where electronic lodgment is not possible. This could be due to timing or the availability of software. We will exclude lodgments from the electronic requirement in circumstances where either:

- we have not made a tax return available in electronic format
- the availability of software is not aligned with a key due date.

Forms excluded from electronic lodgment

The following types of tax returns are excluded from the electronic lodgment requirement under the lodgment program framework:

- trust tax returns for large managed investment trusts or public unit trusts
- substituted accounting period (SAP) tax returns where the current year software would not be available by the time of lodgment due date. This affects the following taxpayers
  - individuals, partnerships and trusts with SAP codes
    - **A** – Early December balancer
    - **B** – January balancer
    - **C** – February balancer
    - **D** – March balancer
  - companies and super funds (excluding not full self-assessment taxpayers (NFSA)) with SAP code **A** – Early December balancer.

More information

Find answers to questions about the lodgment program framework and the electronic lodgment requirement.

QC 34532

Help with your lodgment program

How we can help registered agents if you are having difficulty lodging by the due date for reasons beyond your control.

Last updated 10 November 2025

We understand that you (as a registered agent), your practice or your clients may experience exceptional or unforeseen circumstances that affect your ability to lodge by the due date.

In those circumstances, the following support options may help:

- Lodgment deferrals – when you need additional time to lodge some of your clients' obligations.
- A supported lodgment program – when you need tailored support to get your lodgment program back on track.

We consider individual circumstances, such as:

- serious illness
- natural or other disasters
- sudden and unexpected staff changes
- significant system issues, either with ATO online services or the entity's business system.

We consider requests in accordance with PS LA 2011/15 *Lodgment obligations, due dates and deferrals*.

Lodgment program deferrals

Lodgment deferrals can help if there are exceptional or unforeseen circumstances affecting lodgment by the due date.

Supported lodgment program

Tailored support to get your lodgment program back on track if unforeseen circumstances affect your whole practice.

QC 34555

Supported lodgment program

Tailored support to get your lodgment program back on track if unforeseen circumstances affect your whole practice.

Last updated 26 May 2026

When it can help

A supported lodgment program can help you as a registered agent, if:

- exceptional or unforeseen circumstances affect your whole practice, and
- you need tailored support to get your lodgment program back on track.

A supported lodgment program is available to practices of all sizes if they are having difficulty lodging a large proportion of their clients' obligations by the due date.

Exceptional or unforeseen circumstances that may affect your whole practice include:

- serious illness within your practice or family
- loss of a key staff member
- natural disasters
- significant system issues.

You may not be eligible if:

- the circumstances are of your own making or within your control

- you have not complied with the conditions of a previous supported lodgment program.

We may direct you to apply for lodgment program deferrals if that's a better way to manage the issue.

How we support you

We will work with you to tailor solutions based on your circumstances. Those solutions may include:

- identifying and prioritising overdue and upcoming lodgment obligations
- removing taxpayers who you are not actively representing from your client list
- applying lodgment deferrals, or in some instances, suspending lodgment compliance action.

Requirements

If we provide a supported lodgment program, you are required to:

- keep your own taxation obligations up to date
- take reasonable action to resolve the issues that have caused you to fall behind with your lodgments
- remove any taxpayers who you are not actively representing from your ATO client list – we will only assist clients you are actively representing
- only take on new clients if you can lodge their documents on time, and they don't affect your ability to meet the agreed supported lodgment program
- plan how you will manage your client base and resources after the supported lodgment program has been completed.

We will not consider lodgment deferrals or suspension of lodgment compliance action for clients who have been referred for prosecution action.

How to apply

You can apply for a supported lodgment program by submitting a request through **Practice mail** in Online services for agents.

It's important to select the correct topic and subject to ensure your request is directed to the relevant area:

1. Select topic **View more topics**.
2. Select other topics **General questions, problems and help**.
3. Select the subject **Supported lodgment program**.
4. Include your reasons for requesting assistance in the free text field.

We'll need to know:

- your contact details, including contact name, email address and phone number
- the circumstances that have affected your ability to meet lodgment program due dates
- the steps you have taken to resolve these circumstances and the extent to which they are currently affecting your practice
- the approximate length of time you may need to overcome your current situation.

If you are unable to access our online services to make your request, due to exceptional or unforeseen circumstances, phone our Registered agent phone line on **13 72 86**.

After you apply

You'll receive an ATO receipt ID when you submit the request through Online services for agents.

We'll contact you as soon as possible to discuss your circumstances. We must speak with the registered agent or their practice manager to provide a supported lodgment program.

Contact may take longer during peak lodgment periods. Don't submit lodgment deferral requests in the meantime.

QC 72292

Pre-filling service

See how the ATO's pre-filling service helps to ensure the accuracy of your clients' tax returns.

Last updated 3 June 2025

Log in to Online services for agents

About pre-filling

ATO pre-filling data is available for tax returns from 1 July as we receive it, with most available by late-July.

Missing information and discrepancies

Find out what ATO pre-fill information is not available and how to correct discrepancies.

Recurring data issues

Check for known data issues with ATO pre-filling reports for multiple years.

Pre-filling reports

How to access ATO pre-filling reports from 2009 to the current year.

QC 34103

About pre-filling

ATO pre-filling data is available for tax returns from 1 July as we receive it, with most available by late-July.

Last updated 24 June 2026

Pre-filling for accuracy

The ATO's pre-filling service allows you to cross-check information provided by your clients with information we have obtained from various organisations.

We provide information about your clients' income and expenses as reported by these organisations.

We also have other information you can use to complete your clients' tax returns, including data from previous years.

Accessing pre-filled data

The 2026 pre-filling information is available in the **pre-filling report** through both:

- Online services for agents
- Practitioner lodgment service (PLS) if you are using Standard Business Reporting (SBR)-enabled software.

Note: PLS will return the same data as the Online services for agents pre-filling report with some exceptions. PLS includes myDeductions.

You can generally access pre-fill information shortly after we receive it. You can also access pre-filling reports from 2009 to the current income year.

You can view and print pre-fill information online by accessing the **pre-filling report** using the secure Online services for agents system under Reports and forms.

Timing of pre-filled information

Information providers, such as employers, financial institutions, health funds and other government agencies must report specific information to us by certain statutory dates:

- PAYG payment summary information must be submitted by 14 August.
- Single Touch Payroll (STP) reporters generally must make a finalisation declaration by 14 July each year, except
  - if the employer has 20 or more employees, the finalisation due date for closely held payees is 30 September each year
  - if the employer has 19 or fewer employees and those employees are only closely held payees, the finalisation due date for closely held payees will be the payee's income tax return due date
  - if the employer has 19 or fewer employees and they are a mixture of both closely held payees and arms-length employees, the finalisation due date is
    - 30 September each year for closely held payees
    - 14 July each year for arm's length employees.
- Annual investment income report information must be submitted by 31 October.

We ask information providers to:

- provide information to us as close to 1 July as practicable
- lodge their information electronically.

For more details of when data is available, see Pre-fill availability.

The pre-filling report

Don't rely solely on pre-filled information. The information provided may be incomplete because of:

- timing – an organisation has not supplied data yet or our processing hasn't been completed
- matching – we couldn't match the data to your client
- validation – the data didn't pass all processing checks.

The pre-filling report can be:

- viewed online
- viewed in a spreadsheet, where you can add or amend data as required
- imported directly into your tax management software if it is part of your software capability.

You can:

- review pre-filled data
- amend pre-filled data if necessary (information providers must send us updated data if there has been an error)
- add any missing income details.

For more information see Pre-filling reports.

Printing the pre-filling report

You can enable the printing of background colours and images so the report will print as it displays on screen, including the coloured headings:

- In Microsoft Edge
  - click on the three horizontal dots in the top-right corner of the browser to open the menu. Select **Print** to open a print dialogue for the page
  - Select **More settings** > **Scale (%)** > **Fit to printable area**
  - Click **Print.**
- In Mozilla Firefox
  - click the **menu** button ≣ and select **Print** to open a print preview for the page
  - Check the box **Print background**.
  - Click **Print**.
- In Google Chrome
  - click the three vertical dots in the top-right corner and select **Print** to open a print dialogue for the page

- In the print dialog box, adjust any print settings and check the box **Background graphics**
- Click **Print**.

If you have difficulties with the **View and print online** option, check the browser settings on your computer. The report opens in a new browser window, known as a pop-up. Many browsers are set to block pop-ups.

For more information, see our Online services for agents user guide.

QC 44694

Missing information and discrepancies

Find out what ATO pre-fill information is not available and how to correct discrepancies.

Last updated 3 June 2025

Incomplete pre-fill information

If information provided in the ATO pre-filling report is missing or incorrect according to your client's records, they should resolve the discrepancy with the information provider.

Pre-filling information may be incomplete if:

- an organisation has not supplied data yet
- we couldn't confidently match the information to your client's record
- the information didn't pass all data quality checks.

Inconsistent personal details held by other organisations can result in incomplete pre-fill information. Your clients should ensure they have provided their current and correct personal details (such as their name, date of birth and tax file number (TFN) where relevant). They should make sure these details are the same for all government agencies.

We can't supply all information, such as rental income.

Clients with a 'restricted access' or 'security assessed' status on our systems (such as high-profile taxpayers) will not have pre-filled information available.

Discrepancies or errors

Your client may not recognise some of the information provided in the pre-fill report. For example, they may be unfamiliar with an amount of interest. This is commonly caused by:

- interest bearing securities reported by share registries rather than a bank
- bank accounts or investments that have been overlooked by an investor
- bank accounts or investments that have been established on behalf of your client but are unknown to them.

If you don't understand or agree with the ATO pre-fill data:

- check your client's records or statements to find the cause of the discrepancy
- ask your client to clarify the discrepancy with the information provider. The provider must correct the information with us if there has been an error, and provide a reason for the change
- check current data issues for updates on identified pre-filling data issues for the current income year
- check recurring data issues for details about data issues affecting multiple years.

If your client needs the full account details to query an amount with a third-party provider, or the shareholder registration number (SRN) or holder identification number (HIN) number for their investment accounts, they can phone us on **13 28 61**.

Pre-filling does not alter your responsibility to provide a complete and correct tax return for your client.

If we audit a lodged return, we may consider whether the taxpayer or their agent had accessed pre-filling information that they chose to omit from the return when applying any penalties or interest.

Contact us

We prefer you to contact us online in Online services for agents. To send a new message:

- from the Agent home page, select **Communication**, then **Practice mail**, **or** from the **Client summary**, select **Profile**, then **New messages**
- select **New** message
- select the topic **Income tax**
- select the subject **Pre-filled tax return data incorrect**
- complete the required fields and attach the relevant form if required
- select the **Declaration**, then select **Send**
- 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.

QC 44695

Recurring data issues

Check for known data issues with ATO pre-filling reports for multiple years.

Last updated 24 June 2026

Calculating ATO interest

We currently provide the ATO interest data in the pre-filling report for individual taxpayers.

Year to date interest summary report – all entities

Previously, you may have used the *Year to date interest summary report* (YTD report) available in Online services for agents to complete your client's tax return. The YTD report is not intended to be used for this task as it does not accurately capture ATO interest data for the purpose of declaring deductions or assessable interest income. We have revised the interest descriptions so that they describe the nature of the interest being reported.

For help working out ATO interest deductions and income, see Calculate and report ATO interest.

Pre-filling report – individual taxpayers

The report sources ATO interest amounts from all client accounts in our integrated core processing system including the income tax, fringe benefit tax and integrated client accounts (ICA).

In the following situations, you may need to assess your clients' circumstance and adjust the interest amounts reported accordingly.

Recoupments of interest charged

When we report interest remission and credit adjustments as assessable income, we assume your client has claimed a deduction for interest that we imposed. If they haven't claimed a deduction and the period for requesting an amendment of their tax return to claim it has lapsed, they don't have to claim the interest income. You may need to adjust the interest totals we have provided.

Change in residency status

We report interest paid by the ATO based on your client's residency status when the interest data is extracted from their account at the end of the financial year. If they were a non-resident at the date of extraction, no interest paid data will be provided.

If they were a non-resident when we paid the interest, then we should have withheld tax from that payment. If this is the case, you don't have to declare this interest in their tax return. If tax was not withheld, you will need to declare the interest as income at **item 10** Gross interest.

You may need to adjust the interest totals we have provided to remove or add the interest paid by the ATO. See Examples 5 and 6 in Calculate and report ATO interest.

Movement of transactions across ICA

We move transactions across accounts to undertake a few administrative actions (for example, to isolate pre- and post-bankruptcy transactions; and to isolate amounts that are in dispute). When a transaction is moved between accounts, the process date is reported as the date the transaction was moved. This means interest previously reported may be reported again in a later pre-fill report.

We have revised our business rules to prevent this duplication for 2018 and later years. You may need to adjust the interest totals we provide for the 2017 and prior years if your clients' accounts contain moved transactions.

You should check your clients' statements of account and other source documents to ensure the pre-fill data reflects their specific circumstance **before** lodging their tax return.

2016 and later income years

For the 2016 and later income years, we introduced a new way of capturing and reporting general interest charge, shortfall interest charge and late payment interest. This new process helps reduce the complexities that affected the calculation of ATO interest in prior years. You may need to adjust the 2016 pre-fill data, as this was the transition year for the new process.

We haven't changed how we calculate or report interest on early payment (IEP), interest on overpayment (IOP), or delayed refund interest (DRI).

If you choose not to rely on the new pre-fill reporting method, you will need to manually calculate your client's interest amounts using their statement of account.

In some circumstances, we may not provide pre-fill data but will display a message that the client has interest. In this case you will need to manually calculate the deductions or income amounts, using either the new or previous reporting method.

For more information, see Calculate and report ATO interest.

2015 income year and prior

ATO interest totals are not provided in the pre-filling reports for the 2013 and prior income years. A message will display advising that the

client has ATO interest on their account.

You will need to refer to your client's statement of account to manually calculate ATO interest.

The 2015 pre-filling report was changed to a static report from 9 November 2015. This means any interest transactions processed on your client's account after 9 November 2015 that impact interest totals in 2015 or an earlier year will not be included in the pre-filling reports for those years. This means you may need to adjust the pre-fill data.

For information about how to account for any discrepancies, refer to Calculate and report ATO interest.

Interest from non-formal trust accounts

This affects years 2009 to 2026 inclusive.

Interest from non-formal trust accounts, such as children's bank accounts, may be matched to the trustee (parent).

Non-formal trust accounts with entity type 'I' (for individuals) are included for the pre-filling service. The provision of this income allows you to work out whether the income needs to be declared in your client's tax return.

Exclusions

For discrepancy identification purposes, non-formal trust accounts with the following words are excluded:

- '<Trustee name> ATF <beneficiary name>' if single trustee
- '<Trustee name and Trustee name> ITF <beneficiary name>' where multiple trustees.

Letters should not be sent to trustees of children's bank accounts where these name formats are used, although it may sometimes happen.

Non-individual investment income

This affects years 2009 to 2026 inclusive.

An individual client's pre-filling report may show an amount of investment income that belongs to a linked non-individual, such as a

superannuation or trust fund.

This normally occurs if the entity's investment account has been established incorrectly. The interest or dividend income from these accounts will be incorrectly mapped to the individual client's record in our systems if their linked entity account has been established with either of the following:

- the individual's personal TFN quoted
- an entity type 'I' that is for an individual account.

Correct the record for the future

To prevent these records showing on future reports, ask your client to contact their financial institution to ensure the correct:

- TFN is quoted on the account
- entity type is listed on the account, for example, the correct entity type for a formal trust account is '**T**', and for super accounts is '**S**'.

This will not change what currently appears in the report unless the information provider sends us a replacement report.

Managed fund data reporting discrepancies

This affects years 2009 to 2026 inclusive.

Your client's pre-filled managed fund data may be different to the statement they receive from their managed fund.

We have found discrepancies between the information fund administrators send to their clients and the information they report to us for pre-filling.

This is an issue due to ongoing inconsistencies between the:

- *Attribution managed investment trust member annual (AMMA) statement* or *Standard distribution statement* (SDS)
- tax return and the reporting specifications.

The lead times that funds and digital service providers need to make changes to their systems can also contribute.

Tax agents have advised that even if this data is incorrect, they prefer to see it in the pre-filling report because it prompts them to closely check their clients' statements.

Which amount to use

If the pre-filled information doesn't match your client's statement, use the information the managed fund provided to your client. Contact the managed fund if you have any questions.

Multiple or duplicated payment summaries or income statements

This affects years 2009 to 2026 inclusive.

Multiple payment summaries or income statements may display in the pre-filling report, such as if your client has worked for the same employer for multiple periods during the year.

If the employer or payer has reported amended payment summaries or income statements to the ATO and has provided your client with an amended payment summary, income statement or letter, our processing systems for post-lodgment data matching should identify the correct payment summary or income statement.

However, the pre-filling report may show both the original and amended payment summaries or income statements.

This can occur when:

- an employer or payer has lodged a subsequent payment summary or income statement, such as an amendment, and not reported it correctly
- the pre-filling system has been unable to accurately match the replacement record against the original record. This may also be the result of some accounting software.

The pre-filling report displays the dates of all records to assist you to identify the correct record.

What your client should do

If your client disputes the records displayed in the pre-filling report, they will need to raise this with their employer or payer.

Reportable employer super contributions on payment summaries or income statements

This affects years 2009 to 2026 inclusive.

Employers may incorrectly include other amounts, such as super guarantee payments, as reportable employer super contributions (RESC) in the payment summary or income statement.

Reportable employer super contribution amounts can impact eligibility for some tax offsets. It can also result in Medicare levy surcharge being applied, affect eligibility for Centrelink benefits, and alter child support assessments.

Before lodging your client's tax return, you or your client should contact the employer to check that the payment summary or income statement figure is correct if both the following apply:

- your client's paper or pre-filled payment summary or income statement information includes an amount for RESC
- your client does not salary sacrifice super.

If the amount is incorrect, the employer must issue an amended payment summary or income statement to your client and any other affected employees. If they have already lodged their payment summary annual report with us, they must also lodge an amended annual report.

HELP and other income contingent loan debts

This information will assist in understanding the amount we pre-fill 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)

- Vocational Education and Training Student Loan (VSL).

The repayable balance provided by pre-filling may be different to your client's account balance. The repayable balance does not include new debts until they become repayable. There is a lead time between when the debt is incurred and when it becomes repayable.

Indexation is applied to repayable amounts each year on 1 June.

The pre-fill amount displayed includes the repayable balance at 1 June, less any repayments made after that date.

If the pre-fill request is made between:

- 1 January and 31 May of the current year – the repayable balance will only include debts incurred up to (but not including) 1 January of the previous calendar year
- 1 June and 31 December of the current year – the repayable balance will only include debts incurred up to (but not including) 1 January of the current calendar year. Detailed statements can be obtained on request.

Prior year amounts

If the pre-fill request is for an outstanding prior year return, the repayable amount is shown as at the date the pre-fill request is made. This means if a pre-fill request is made for a prior year return, the current repayable loan balance is shown and will be the repayable amount regardless of the income year of the return.

QC 44696

Pre-filling reports

How to access ATO pre-filling reports from 2009 to the current year.

Last updated 24 June 2026

You can access ATO pre-filling reports in both:

- Online services for agents

- Practitioner lodgment service (PLS) if you are using Standard Business Reporting (SBR)-enabled software.

For details about the pre-filling service information available for a specific year, select the relevant income year pre-filling report below.

Pre–filling 2026

See ATO pre-filling report contents for 2025–26.

Pre–filling 2025

See ATO pre-filling report contents for 2024–25.

Pre–filling 2022–24

See ATO pre-filling report contents for 2022–24

Pre–filling 2019–21

See ATO pre-filling report contents for 2019–21.

Pre–filling 2016–18

See ATO pre-fill information for 2016–18.

Pre–filling 2012–15

See ATO pre-fill information for 2012–15.

Pre–filling 2009–11

See ATO pre-fill information for 2009–11.

QC 44697

Pre–filling 2026

See ATO pre-filling report contents for 2025–26.

Last updated 31 July 2026

What's new in 2026

The pre-filling 2026 report includes the following changes:

- ATO interest income
  - A legislative change was introduced in 2025 to deny income tax deductions for ATO interest charges for income years starting on or after 1 July 2025. We will no longer report on GIC/SIC deductions.
  - We are excluding LPI from the pre-fill report.
- Partnership income
  - Junior Mineral Exploration Incentive (JMEI) ended on 30 June 2025.
  - The **Share of exploration credits** field (**T9**) will not display for 1 July 2025 to 30 June 2026.
- Trust Distributions
  - Statement of distribution information reported by trusts through the trust tax return will be available for pre-filling in the beneficiary's individual tax return.
  - Information will become available in pre-fill once we have processed the trust's tax return and successfully matched the information to the individual beneficiary.
  - Junior Mineral Exploration Incentive (JMEI) ended on 30 June 2025.
  - The **Share of exploration credits** field (**T9**) will not display for 1 July 2025 to 30 June 2026.

- Tax Offset
  - Junior Mineral Exploration Incentive (JMEI) ended on 30 June 2025. The **Share of exploration credits** field (**T9**) will not display for 1 July 2025 to 30 June 2026 where the exploration credit is reported as dividend or trust distribution from the Annual investment income report.
- Taxable Payment Annual Report (TPAR)
  - Enhanced pre-fill functionality for TPAR and government grants data.
- Taxpayer details
  - To assist individuals in business lodging annual returns through an individual income tax return, the ATO will provide pre-fill information on Australian business number (ABN) data, including ABN, main business name and main business address.
- Business income and expenses
  - New PP and non-PP opening stock fields to replace existing **Closing Stock Balance** field.
  - For individuals in business, opening stock balance will be pre-filled based upon the previous year's closing stock balance.
- Low-Rate Cap
  - Low-Rate Cap (LRC) preservation age and the tax-free super access age no longer applies to individuals born after 30 June 1964, so the Low-Rate Cap requirements that were designed for those aged 55–59 will no longer apply for individuals born after 30 June 1964.

Find the ATO pre-filling report

The ATO pre-filling report is available through:

- Online services for agents
- Practitioner lodgment service (PLS) – the PLS pre-filling report will return the same data as the Online services for agents pre-filling report in 2026, with some exceptions. myDeductions is included in PLS.

For prior year pre-filling reports and more information, refer to:

- Pre-filling 2025
- Pre-filling 2022–24
- Pre-filling 2019–21
- Pre-filling 2016–18
- Pre-filling 2012–15
- Pre-filling 2009–11
- Pre-filling service – how the pre-filling service helps to ensure the accuracy of your clients' tax returns
- Pre-fill availability – to check if data is available from government agencies, private health funds, financial institutions and companies.

Pre-filling 2026 contents

The following data will be available in the pre-filling report if there is information for your client.

Taxpayer details

We will provide the following information from our records:

- name
- Australian residency (at the report creation date)
- postal and residential address
- date of birth.

If applicable:

- ABN
  - all active ABNs will be pre-filled
  - all ABNs that were cancelled in the 2025-26 income year will be pre-filled
  - ABNs that were cancelled in previous income years will not be pre-filled.
- business name/trading name

- business address.

PAYG payment summaries and STP income statements

We will provide information from all original and amended PAYG payment summaries and Single Touch Payroll income statements as they are reported to us by employers and super funds. We generally make this information available within a couple of days of receiving it.

Single Touch Payroll (STP)

- The employer payment information will be available in ATO Online services after each pay event. STP provides an income statement in your client's ATO Online services at the end of the financial year.
- Generally, STP reporters must make a finalisation declaration by **14 July** each year, except if the employer has
  - 20 or more employees, the finalisation due date for closely held payees is 30 September each year
  - 19 or fewer employees and they are **all** closely held payees, the finalisation due date will be their income tax return due date
  - 19 or fewer employees and they are a **mixture** of both closely held payees and arms-length employees, the finalisation due date is
    - 30 September each year for closely held payees
    - 14 July each year for arm's length employees.

You should wait until the income statement is finalised before completing your client's tax return.

STP will pre-fill:

- from 1 July 2019 – for small employers with 19 or less employees
- from 1 July 2018 – for large employers with 20 or more employees.

The pre-filling service will include:

- 'Unfinalised' data – being year-to-date payment data reported by the payer but the payer has not yet submitted a finalisation declaration

- a new status to identify the data as ‘Unfinalised’ or 'Finalised'
- a message where data is 'Unfinalised'.

STP reports only the following income statement types:

- individual non-business – only income types of ‘S’ and ‘H’
- employment termination
- foreign employment
- business and personal services income – types 'VOL', 'LAB' and 'OTH'.

Individual non-business

We will provide the following details if reported:

- payer details and income type (S – salary, P – pension, H – working holiday makers)
- item **1** – salary or wages (including paid parental leave)
- item **2** – allowances, earnings, tips, director's fees, etc
- item **3** – lump sum payments
- item **5** – Australian Government allowances and payments
- item **6** – Australian Government pensions and allowances
- item **7** – Australian annuities and superannuation income streams
- item **20** – foreign source income
- item **24** – other income, including lump sum E payments
- item **D5** – union or professional association fees
- item **D9** – workplace giving
- item **IT1** – reportable fringe benefits (FBT exempt payer)
- item **IT1** – reportable fringe benefits (FBT non-exempt payer)
- item **IT2** – reportable employer superannuation contributions.

Employment termination payment

We will provide the following details if reported:

- item **4** – employment termination payments

- employment termination payment code.

Australian annuities and superannuation income stream

We will provide the following details if reported:

- item **7** – Australian annuities and superannuation income streams
- item **T2** – Australian superannuation income stream
- lump sum in arrears information
- taxable components – taxed and untaxed
- reversionary income stream indicator
- transfer balance cap messaging.

Superannuation lump sum

We will provide the following detail if reported:

- item **8** – Australian superannuation lump sum payments
- taxable component – taxed and untaxed elements
- death benefit and code.

Business and personal services income

We will provide the following detail if reported:

- item **9** – attributed personal services income
- details of payments made under voluntary agreements, labour hire and other specified payments will display as information only. Check with your client and declare this income for the appropriate item (**14** or **15**) on the tax return
- item **IT2** – reportable employer super contributions report.

Foreign employment

We will provide the following detail if reported:

- payment type code
  - J – joint petroleum development area
  - F – foreign employment income
- lump sum information.

Government payments

We will provide information within a couple of days of receiving it from:

- Centrelink – Services Australia
- Department of Veterans' Affairs (DVA)
- Department of Education (DE) and Department of Employment and Workplace Relations (DEWR).

This information consists of:

- taxable payments, including pensions and allowances
- tax-free government pensions.

The information provided includes details for:

- item **1** – salary or wages
- item **5** – Australian Government allowances and payments
- item **6** – Australian Government pensions and allowances
- item **24** – other income
- item **IT3** – tax-free government pensions
- remote area allowance paid (information for zone tax offset calculations).

Informative messaging will display where payments have been reported for the following payment types:

- Parental leave pay (PPL).

High-certainty government payment data

Our pre-fill service now provides greater certainty for your government payment data. When you access your client's pre-fill information, you'll see an indicator when the payment record is high-certainty data. This indicator will appear in both the Online services for agents pre-filling report and the PLS pre-fill service.

From 1 July 2024, a certainty indicator will be pre-filled for government allowance and pension payment types that are to be reported at items **5** or **6** in their tax return.

In PLS, if you want to change the government allowance or pension data, or the tax withheld being reported at items **5** or **6**, you'll need to

provide a reason for the change where a high-certainty indicator is present. If the reasons we provide don't apply to your client's situation, select **Other** and provide details.

Valid reasons you can choose from are:

- Unknown amount = This amount doesn't belong to me.
- Repaid amount = Incorrect amount reported – part or full amount repaid.
- Payment summary = Incorrect amount reported – payment summary has different amounts.
- Other = Other (Specify why).

These high-certainty indicators won't be included on government data records for clients or situations where we know there's a likely reason for exclusion, such as a client who has a record of bankruptcy. In these situations, you can still alter the government benefit data without providing a reason.

ATO interest – in 2026

We will provide interest amounts from all client accounts held by individual taxpayers in our integrated core processing system including income tax, fringe benefits tax and integrated client account (ICA). This includes:

- assessable interest amounts we pay will display at item **10L** – gross interest
  - interest on early payments (IEP)
  - interest on overpayments (IOP)
  - delayed refund interest (DRI).

Assessable interest income amounts' you potentially need to declare will display at item **24X** Other income – Category 2 (ATO interest), and will include remitted (reimbursed):

- general interest charge (GIC)
- shortfall interest charge (SIC).

If you choose not to rely on our pre-fill information, you will need to manually calculate the interest amounts using your client's statement of account. For help, refer to Calculate and report ATO interest.

ATO interest charges incurred on or after 1 July 2025

A legislative change was introduced in 2025 to deny income tax deductions for ATO interest charges for income years starting on or after 1 July 2025. For further information, refer to Interest charged by the ATO.

Remitted (or adjusted) GIC and SIC is assessable income in the year in which the Commissioner remits (or adjust) any of the interest, but only if a deduction for the GIC or SIC has been or can be claimed.

Any GIC or SIC incurred on or after 1 July 2025 is not deductible regardless of whether the debt relates to an earlier income year. This means any GIC or SIC that is later remitted or adjusted will no longer need to be included as assessable income.

If your client claimed a deduction for GIC or SIC in an earlier income year and received a remission or adjustment of amounts in 2025–26, these amounts are considered assessable income and must be declared at label **24X**.

ATO interest – recurring data issues

In some circumstances, we may not provide pre-fill data but will display a message that the client has interest. In this case, you will need to manually calculate the deductions or income amounts using either reporting method.

In addition, pre-fill reports may not capture your clients' specific circumstances and you may need to adjust the interest amounts reported.

From 2019, a message will display with a link to Recurring data issues – calculate and report ATO interest to provide information on when adjustments may need to be made for:

- recoupments of interest charged
- change in residency status
- movement of transactions across the ICA.

Interest income

Information reported to us by financial institutions and private companies is available for pre-filling at item **10** – Gross interest.

Information is generally available within a couple of days of being reported and consists of:

- interest-bearing accounts, including savings accounts, term deposits and fixed interest securities
- interest distributed by private companies
- individual sole and joint accounts – for example
  - husband and wife joint accounts will be displayed
  - business partnership, trust, and superannuation accounts will not be displayed
- a message displayed where all interest income may not have been reported in the previous year.

Apportioned amounts are calculated according to the number of investment owners reported by the financial institution.

There may be instances where the interest from children's bank accounts is pre-filled for the parent.

You may also notice an amount of investment income that belongs to a linked non-individual, such as a superannuation or trust fund.

High-certainty interest data

Our pre-fill service now provides greater certainty for your client's bank interest. When you access your client's pre-fill information, you'll see an indicator when the interest record is high-certainty data. This indicator will appear in both the Online services for agents pre-filling report and the PLS pre-fill service.

From 1 July 2024, a certainty indicator will be pre-filled for interest and term deposit data for single and joint account holders.

In PLS, if you want to change any bank interest pre-fill information, you'll need to provide a reason for the change where there is a high-certainty indicator. If the reasons we provide don't apply to your client's situation, select **Other** and provide details.

Valid reasons you can choose from are:

- Child account = Child or minor's account
- Foreign resident = Foreign resident
- Joint account equal = Joint account with equal share

- Joint account unequal = Joint account with unequal share
- Unknown amount = This amount doesn't belong to me
- Duplicate amount = This amount is duplicated
- Previously declared = Interest was declared in another income year
- Incorrect amount = Incorrect amount reported by bank/financial institution
- Family law agreement = Family law agreement
- Other = Other (Specify why).

The high-certainty indicators won't be included on bank interest records for clients or situations where we know there's a likely reason for exclusion, such as a client who has a record of bankruptcy. In these situations, you can still alter the interest income without providing a reason.

For more information, see:

- Recurring data issues – interest from non-formal trust accounts
- Recurring data issues – non-individual investment income.

Dividend and interest schedule

Dividend and interest information reported by companies through the company tax return is available for pre-filling at item **10** – Gross interest and item **11** – Dividends.

Information is generally available within a couple of days of being reported.

Apportioned amounts are calculated according to the number of investment owners reported by the financial institution.

Dividend income

Information reported to us by share registries, private companies and most listed public corporations is available for pre-filling at item **11** – Dividends.

Apportioned amounts are calculated according to the number of investment owners reported by the financial institution.

Information is generally available within a couple of days of being reported, and consists of:

- investment accounts that are issuer or Clearing House Electronic Subregister System (CHESS) sponsored
- dividends paid by private companies
- individual sole and joint accounts – for example
  - husband and wife joint accounts will be displayed
  - business partnership, trust, and superannuation accounts will not be displayed
- listed investment company capital gain deduction (shown at item **D8**)
- a message displayed where all dividend income may not have been reported in the previous year.

Employee share schemes

We will provide details of your client's employee share scheme (ESS) interests as reported by employers and other payers on the ESS annual report.

From 2018, new and amended ESS data reported for 2015 and prior years will not be updated in pre-fill. New and amended ESS data reported for 2016 and later years will continue to be updated in pre-fill.

From 1 July 2022, cessation of employment is no longer a deferred taxing point.

Information is generally available within a couple of days of being reported and consists of:

- employer's name and Australian business number (ABN)
- shareholder registration number (SRN) or holder identification number (HIN)
- plan reference number
- discount from taxed upfront schemes – eligible for reduction (**12D**)
- discount from taxed upfront schemes – not eligible for reduction (**12E**)
- discount from deferral schemes (**12F**)

- TFN amounts withheld from discounts (**12C**).

A message will display when amounts either have:

- been adjusted to exclude foreign service period
- not been adjusted to exclude foreign service period.

Managed funds distributions

Managed investment funds and attribution managed investment trusts (AMIT) will provide income details as reported in the Annual investment income report (AIIR).

Information is generally available within a couple of days of being reported and consists of:

- item **13** – partnerships and trusts
- item **18** – capital gains
- item **19** – foreign entities
- item **20** – foreign source income and foreign assets or property.

You will be able to view details of:

- a list of managed fund accounts
- sole and joint investments (as an individual) – for example husband and wife joint investments will be displayed.

Apportioned amounts are calculated according to the number of investment owners reported by the financial institution.

If the pre-filled information doesn't match your client's distribution statement, use the information the fund manager provided to your client. Contact the managed fund if you have any questions.

For more information, see Recurring data issues – managed fund data reporting discrepancies.

Partnership distributions

Statement of distribution information reported by partnerships through the partnership tax return will be available for pre-filling in the partner's individual tax return.

Information will generally be available within a couple of days of it being reported and consists of:

- item **13** – partnerships and trusts
- item **20** – foreign source income and foreign assets or property
- item **IT5** – net financial investment loss
- item **IT6** – net rental property loss.

You will be able to view details of partnerships.

If the pre-filled information doesn't match your client's statement of distributions, use the information the partnership provided to your client. Contact the partner whom notices are sent to if you have any questions.

Junior Mineral Exploration Incentive (JMEI) ended on 30 June 2025. The **Share of exploration credits** field will not display for 1 July 2025 to 30 June 2026.

Trust distributions

Statement of distribution information reported by trusts through the trust tax return will be available for pre-filling in the beneficiary's individual tax return.

Information will become available in pre-fill once we have processed the trust's tax return and successfully matched the information to the individual beneficiary.

Information consists of:

- item **13** – partnerships and trusts
- item **18** - capital gains
- item **19** - foreign entities
- item **20** – foreign source income and foreign assets or property
- item **T7** - early stage venture capital limited partnership
- item **T8** - early stage investor
- item **IT5** – net financial investment loss.

You will be able to view details of trusts that have reported distributions.

Pre-fill information should be reviewed against other information provided by the trustee. The most up-to-date information should be included in the trust income schedule with the beneficiary's tax return. If the pre-filled information doesn't match your client's statement of distributions, use the information the trust distribution statement provided to your client. Contact the trustee whom notices are sent to if you have any questions.

For more information, see Modernising tax administration systems.

Foreign source investment income

Foreign source investment income reported to us by financial institutions and private companies will be available for pre-filling at item **20** – Foreign source income and foreign assets or property.

Information will generally be available within a couple of days of it being reported.

Apportioned amounts are calculated according to the number of investment owners reported by the financial institution.

Informative messaging will display where foreign income from foreign sources have been reported.

Crypto asset disposal

Informative messaging will display where individual taxpayers may have held and disposed of crypto assets during the financial year.

Work-related car expenses

Informative messaging will display where an individual taxpayer has a novated lease during the financial year.

Share and unit disposals

Details of share disposals are provided to remind taxpayers about possible capital gains tax events and will contain the:

- issuer name or name of investment
- investment code
- HIN or SRN
- date of disposal

- number of shares or units sold
- number of investors
- capital proceeds (where available)
- original (O) or amended (A) data indicator.

The following types of transactions will be included:

- PRF – preference shares
- ORD – ordinary shares
- CDI – CHESS – depository interest transactions
- share buybacks – messaging where your client participated in a share buyback that may have resulted in a capital gains tax event.

Where more data exists, a message will be displayed with instructions on how to access the additional information in Online services for agents.

Property transfers

Details of property transfers are provided to remind taxpayers about possible capital gains tax events and will contain:

- messaging where your client may have transferred a property resulting in a capital gains tax event
- property address
- contract date
- settlement date
- sale price.

We can display a maximum of 5 property transfers only.

Informative messaging will display where individual taxpayers who may have disposed of an eligible affordable housing dwelling used to provide low-cost affordable rental housing.

Business transactions

Data about payments received through an electronic payment system will be pre-filled from 2019 as 'information only'. Electronic payment systems can include BPAY®, PayPal, credit card facilities and others.

Data displayed will include:

- provider name
- net annual payments
- transaction currency
- more data exists indicator (maximum of 25 records can be displayed).

Taxable payments

We will pre-fill payment and grant information reported to us in the TPAR by:

- government entities
- businesses in the
  - building and construction industry
  - cleaners and courier services industry
  - road freight services industry
  - security industry
  - investigation and surveillance industry
  - IT services industry.

Note, myTax can populate a maximum of 20 fields. If you receive more than 20 payments in a year, the last field will include the aggregated amount of the payments from all other sources.

TPAR payments are reported on a cash basis. If you account on an accruals basis, there may be a timing variance for when some payments are assessable, which may not align with the pre-filled data. If this arises when you are navigating the pre-filled information, choose the 'Other' reason code and reference the fact that you account on an accruals basis as the reason for the change in the accompanying text box.

Contractor payments

If you are a contractor working in any of the above industries, payment information reported to us in the TPAR will be pre-filled.

Where a contractor has received payments for services from multiple businesses or government entities (or both), the information will be available as reports are received and processed.

Most TPAR data will only be available after 28 August each year, so lodging in July or early August means this information may not appear yet. This can potentially lead to omissions, the need for amendments, and repayment of refunds later. Lodging after this date gives you the best experience and reduces risk of errors.

Only high-quality data will be pre-filled, but all data may be used for compliance purposes at a later time. Amounts invoiced but not actually paid to the contractor in the financial year are not included in this year's information. Contractors should check their own records to ensure all income is included in their tax returns. You can check, update and confirm any pre-filled information before you lodge. If you change a pre-filled amount, you may be asked to select a short reason code explaining why.

The payment information will not be mapped to a specific label. It will be provided in a summary in the 'Taxable Payments' section. Prompting in myTax will help you navigate the pre-filled information to ensure you report the payment at the right label.

As with other pre-filled items, information will only be available for individual contractors. It will not be available for contractors that operate as companies, trusts or partnerships.

The payment information will include:

- payer name
- payer ABN
- date available for pre-filling
- type (original or amended)
- gross amount paid
- GST
- tax withheld (amount is not pre-filled and is information only).

Note:

- The gross amount includes GST, if it has been charged.

- Amounts invoiced but not actually paid in the financial year are not included.

Government grants

Government grant information reported to us on the TPAR will be pre-filled.

Government grant information will not be mapped to a specific label. It will be provided in a summary in the 'Taxable Payments' section. Consider the nature of the grant to determine if it should be included as income in your client's tax return.

Prompting in myTax will help you navigate the pre-filled information to ensure you report the payment at the right label. You can check, update and confirm any pre-filled information before you lodge. If you change a pre-filled amount, you may be asked to select a short reason code explaining why.

Certain government grants are potentially treated as non-assessable, non-exempt income for the grant recipient. Informative messaging will display where a government grant has been reported as potentially non-assessable, non-exempt income. Refer to Non-assessable non-exempt government grants.

Government grant information will include:

- payer name
- payer ABN
- name of grant or grant program
- date of grant payment
- gross amount paid
- GST
- date available for pre-filling
- type (original or amended).

Note:

- Gross amount paid includes GST, if it has been charged.
- Report may not include all government grants paid.

- The nature of the grant must be considered before including it in the tax return.

For more information, see Payments government entities need to report in their TPAR.

Opening stock balance

For individuals in business, opening stock balances at label **P8K** will be pre-filled from the previous year's closing stock balance.

Net farm management deposits or repayments

Information is reported by financial institutions and will include:

- company name
- investment reference number
- account name
- details of deposits, repayments, transfers in and transfers out
- interest offset account
- date available for pre-filling
- amount of closing balance.

If the pre-fill data provided do not match your client's records, you should use the information provided by the client.

Tax offsets

A reminder message will be displayed when your client may be eligible for item **T1** – seniors and pensioners tax offset (SAPTO) because they were either:

- in receipt of a qualifying Australian Government pension or allowance (declared at label **6** in the tax return)
- **not** in receipt of an Australian Government pension or allowance (declared at label **6** in the income tax return), however they both
  - satisfy the age requirement for the Centrelink age pension as at 30 June of the current financial year
  - were eligible for an Australian Government age pension.

The following items will be displayed:

- Australian superannuation income stream – item **T2**
- remote area allowance (used in zone offset calculations at **T4**)
- early stage venture capital limited partnership – current year tax offset for managed funds at item **T7K**
- early stage venture capital limited partnership (ESVCLP) – tax offset amount carried forward from previous year at item **T7M**
- early stage investor – current year tax offset for managed funds at item **T8L**
- early stage investor – tax offset amount carried forward from previous year at item **T8O**
- Junior Mineral Exploration Incentive (JMEI) ended on 30 June 2025. The share of exploration credits will not display for 1 July 2025 to 30 June 2026.

Medicare levy surcharge (MLS)

We will provide details reported to us by health funds to help you confirm that your client held an adequate level of private patient health insurance.

Information will be processed using our enterprise systems and will be updated throughout the week, for the current financial year and the previous financial year only. No updates will occur on weekends.

Information will include:

- health insurer ID and name
- membership number
- start and end date of the policy.

From 2020, a message will display with a link to Medicare levy surcharge (MLS) information. MLS is to be determined by the agent completing the return. In respect of whether the client has private patient hospital cover or not for the full year, the tax agent will need to calculate the number of days based on the MLS start and end dates provided. They will first need to check if the client's dependants, including their spouse (if any), also had an appropriate level of private patient hospital cover for the income year.

If private health insurance policy details have pre-filled but there is no MLS information pre-filled, it means there was no private patient hospital cover for that policy, for that year, from that fund. The client may have had ancillary cover only. If there are start and end dates within the relevant financial year, then the policy provided private patient hospital cover between (inclusive) the dates specified.

If the client has private health insurance (PHI) and the MLS details or PHI policy details (or both) and are not yet available when you request the pre-fill information, you will need to use the details provided in the private health insurance statement from your client's fund or funds.

From 2019, health insurers are not required to send private health insurance statements to clients unless requested. You will need to contact the health fund for a statement.

Private health insurance (PHI) policy details

From 2019, health insurers are no longer required to send a private health insurance statement to their clients, unless their client requests one.

Information will be processed using our enterprise systems and will be updated throughout the week, for the current financial year and the previous financial year only. No updates will occur on weekends.

All rebate percentages are adjusted annually on 1 April.

This means your client's rebate percentage for premiums paid before 1 April will be different to the rebate percentage for premiums paid on or after 1 April. The benefit codes distinguish which period the data relates to.

Information will include:

- health insurer ID and name
- membership number
- premiums eligible for Australian Government rebate
- Australian Government rebate received
- benefit code
- a message and link to more information about private health insurance statement availability.

For more information, see Private health insurance rebate.

Early stage innovation company

The following data will be displayed:

- company name
- share issue date
- amount paid.

We can display a maximum of 20 share disposals only.

Income test related items

We will display the following data as reported on payment summaries:

- total reportable fringe benefits amounts – item **IT1**
- reportable employer superannuation contributions – item **IT2**
- tax-free government pensions – item **IT3**.

Ensure compulsory super amounts are not included.

For more information, see Recurring data issues – reportable employer super contributions on payment summaries or income statements.

ATO data

This section includes amounts to help you estimate your client's refund or debt.

Help and other income-contingent loans debts

Information will be displayed for repayable amounts of income-contingent loans for:

- Higher Education Loan Program (HELP)
- Vocational Education and Training Student Loan (VSL) – separated from HELP from 2020
- Student Financial Supplement Scheme (SFSS)
- Australian Apprenticeship Support Loan (AASL)
- Student Start-up Loan (SSL)
- ABSTUDY Student Start-up Loan (ABSTUDY SSL).

The repayable balance provided by pre-filling may be different to your client's account balance. The repayable balance does not include new debts until they become repayable. There is a lead time between when the debt is incurred and when it becomes repayable.

Indexation is applied to repayable amounts each year on 1 June.

For 2025, the pre-fill amount displayed includes the repayable balance at 1 June 2022, less any repayments made after that date.

Where the pre-fill request is made between:

- 1 January and 31 May of the current year – the repayable balance will only include debts incurred up to (but not including) 1 January of the previous calendar year
- 1 June and 31 December of the current year – the repayable balance will only include debts incurred up to (but not including) 1 January of the current calendar year.

Prior year amounts

If the pre-fill request is for an outstanding prior year return, the repayable amount is shown as at the date the pre-fill request is made. This means if a pre-fill request is made for a prior year return, the current repayable loan balance is shown and will be the repayable amount regardless of the income year of the return.

PAYG instalments

The total amount displayed represents the calculated liability regardless of payment.

Accumulative low-rate cap

Information will include:

- accumulative low-rate cap amount
- year
- low-rate cap used
- messaging where client has exceeded the low-rate cap.

Income averaging for primary producers and special professionals

We will display the following amounts for:

- primary producers – basic taxable income amounts by year
- special professionals – taxable professional income amounts by year
- message to manually calculate average taxable professional income for foreign residents.

Overdue income tax returns

An overdue income tax returns advisory message will display the year-specific outstanding tax returns in the 3 years immediately prior.

Personal superannuation contribution deductions

Information will include:

- total superannuation contributions claimed on notice of intent (NOI)
- provider name
- provider ABN
- member account number
- indication of fund NOI receipt and acknowledgment.

Informative messaging will display on work test requirements for taxpayers claiming the PSCD who are between 67 and 75 years old.

First home super saver scheme (FHSS)

Information will include:

- total assessable FHSS released amounts – item **24R**
- total tax withheld – assessable FHSS released amounts – item **24S**.

Prior-year tax return details

This data is provided by our systems from the previous year's tax return:

- occupation description and code (not available in PLS)
- sources of supplementary income reported (not available in PLS)
- rental property address and date first earned income
- net capital losses carried forward to later income years
- business income and expenses – closing stock

  - total closing stock amount
  - subtotals for primary and non-primary production amounts (not available in PLS)
  - valuation method type – **C** – cost, **M** – market selling value or **R** – replacement value (not available in PLS)
- deductions reported (not available in PLS)
  - includes a message where work-related expenses were high compared to clients in the same occupation with similar income (available in PLS)
  - cost of managing tax affairs amount will display as split components **D10N**, **D10L** and **D10M**
- dependents
  - number of dependent children and students for Medicare (**M1**)
  - number of dependent children for Income test **IT8** (available in PLS)
- spouse details – name and date of birth (not available in PLS).

A message refers to Online services for agents lodgment history to view all labels completed in your client's prior year income tax return.

Current data issues

Check for current data issue with pre-filling data.

Resolving discrepancies

Discrepancies between the information sent to your clients and the information reported to us for pre-filling need to be resolved with the data provider before you lodge your client's return.

If you are unable to resolve the discrepancy or have notification that an income or account does not belong to your client, we prefer you to contact us in Online services for agents. To send a new message:

- from the Agent home page, select **Communication**, then **Practice mail**, or from **Client summary**, select **Profile**, then **New messages**
- select **New** message

- select the topic **Income tax**
- select the subject **Pre-filled tax return data incorrect**
- complete the required fields and attach the relevant form if required
- select the **Declaration**, then select **Send**
- 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.

QC 107562

Pre-filling 2025

See ATO pre-filling report contents for 2024–25.

Published 3 June 2025

Find the ATO pre-filling report

The ATO pre-filling report is available through:

- Online services for agents
- Practitioner lodgment service (PLS) – the PLS pre-filling report will return the same data as the Online services for agents pre-filling report in 2025, with some exceptions. MyDeductions is included in PLS.

For prior year pre-filling reports and more information, refer to:

- Pre-filling 2022–24
- Pre-filling 2019–21
- Pre-filling 2016–18
- Pre-filling 2012–15
- Pre-filling 2009–11

- Pre-filling service – how the pre-filling service helps to ensure the accuracy of your clients' tax returns
- Pre-fill availability – to check if data is available from government agencies, private health funds, financial institutions and companies.

Pre-filling 2025 contents

The following data will be available in the pre-filling report if there is information for your client.

Taxpayer details

We will provide the following information from our records:

- name
- Australian residency (at the report creation date)
- postal and residential address
- date of birth.

PAYG payment summaries and STP income statements

We will provide information from all original and amended PAYG payment summaries and Single Touch Payroll income statements as they are reported to us by employers and super funds. We generally make this information available within a couple of days of receiving it.

Single Touch Payroll (STP)

- The employer payment information will be available in ATO Online services after each pay event. STP provides an income statement in your client's ATO Online services at the end of the financial year.
- Generally, STP reporters must make a finalisation declaration by **14 July** each year, except
  - if the employer has 20 or more employees, the finalisation due date for closely held payees is 30 September each year
  - if the employer has 19 or fewer employees and they are all closely held payees, the finalisation due date will be their income tax return due date

- if the employer has 19 or fewer employees and they are a mixture of both closely held payees and arms-length employees, the finalisation due date is
  - 30 September each year for closely held payees
  - 14 July each year for arm's length employees.

You should wait until the income statement is finalised before completing your client's tax return.

STP will pre-fill:

- from 1 July 2019 – for small employers with 19 or less employees
- from 1 July 2018 – for large employers with 20 or more employees.

The pre-filling service will include:

- 'Unfinalised' data – being year-to-date payment data reported by the payer but the payer has not yet 'Finalised' the data via STP
- a new status – to identify the data as ‘Unfinalised’ or 'Finalised'
- a message where 'Unfinalised'.

STP reports only the following income statement types:

- individual non-business – only income types of ‘S’ and ‘H’
- employment termination
- foreign employment
- business and personal services income – types VOL, LAB, and OTH.

Individual non-business

We will provide the following details if reported:

- payer details and income type (S – salary, P – pension, H – working holiday makers)
- item **1** – salary or wages (including paid parental leave)
- item **2** – allowances, earnings, tips, director's fees, etc
- item **3** – lump sum payments
- item **5** – Australian Government allowances and payments
- item **6** – Australian Government pensions and allowances

- item **7** – Australian annuities and superannuation income streams
- item **20** – foreign source income
- item **24** – other income, including lump sum E payments
- item **D5** – union or professional association fees
- item **D9** – workplace giving
- item **IT1** – reportable fringe benefits (FBT exempt payer)
- item **IT1** – reportable fringe benefits (FBT non-exempt payer)
- item **IT2** – reportable employer superannuation contributions.

Employment termination payment

We will provide the following detail if reported:

- item **4** – employment termination payments
- employment termination payment code.

Australian annuities and superannuation income stream

We will provide the following details if reported:

- item **7** – Australian annuities and superannuation income streams
- item **T2** – Australian superannuation income stream
- lump sum in arrears information
- taxable components – taxed and untaxed
- reversionary income stream indicator
- transfer balance cap messaging.

Superannuation lump sum

We will provide the following detail if reported:

- item **8** – Australian superannuation lump sum payments
- taxable component – taxed and untaxed elements
- death benefit and code.

Business and personal services income

We will provide the following detail if reported:

- item **9** – attributed personal services income
- details of payments made under voluntary agreements, labour hire and other specified payments will display as information only. Check with your client and declare this income for the appropriate item (**14** or **15**) on the tax return
- item **IT2** – Reportable employer super contributions report.

Foreign employment

We will provide the following detail if reported:

- payment type code
  - J – joint petroleum development area
  - F – foreign employment income
- lump sum information.

Government payments

We will provide information within a couple of days of receiving it from:

- Centrelink – Services Australia
- Department of Veterans' Affairs (DVA)
- Department of Education (DE) and Department of Employment and Workplace Relations (DEWR).

This information consists of:

- taxable payments, including pensions and allowances
- tax-free government pensions.

The information provided includes details for:

- item **1** – salary or wages
- item **5** – Australian Government allowances and payments
- item **6** – Australian Government pensions and allowances
- item **24** – other income
- item **IT3** – tax-free government pensions

- remote area allowance paid (information for zone tax offset calculations).

Informative messaging will display where payments have been reported for the following payment types:

- Parental leave pay (PPL)
- Dad and partner pay (DAP).

High-certainty government payment data

Our pre-fill service now provides greater certainty for your government payment data. When you access your client's pre-fill information, you'll see an indicator when the payment record is high-certainty data. This indicator will appear in both the Online services for agents pre-filling report and the PLS pre-fill service.

From 1 July 2024, a certainty indicator will be pre-filled for government allowance and pension payment types that are to be reported at Items 5 or 6 in their tax return.

In PLS, if you want to change the government allowance or pension data, or the tax withheld being reported at items 5 or 6, where a high-certainty indicator is present, you'll need to provide a reason for the change. If the reasons we provide don't apply to your client’s situation, select ‘Other’ and provide details.

Valid reasons you can choose from are:

- Unknown amount = This amount doesn’t belong to me
- Repaid amount = Incorrect amount reported – part or full amount repaid
- Payment summary = Incorrect amount reported – payment summary has different amounts
- Other = Other (Specify why).

These high-certainty indicators won't be included on government data records for clients or situations where we know there's a likely reason for exclusion, such as a client who has a record of bankruptcy. In these situations, you can still alter the government benefit data without providing a reason.

ATO interest

We will provide interest amounts from all client accounts held by individual taxpayers in our integrated core processing system including income tax, fringe benefits tax and integrated client account (ICA).

Assessable interest amounts we pay will display at item **10L** – Gross interest, and will include:

- interest on early payments (IEP)
- interest on overpayments (IOO)
- delayed refund interest (DRI).

The total net ATO interest amount at either item **24X** or **D10N** as follows:

- A total net assessable interest income amount will display at item **24X** Other income – Category 2 (ATO interest), and will include remitted or reimbursed
  - general interest charge (GIC)
  - shortfall interest charge (SIC)
  - late payment interest (LPI).
- For the 2025 and prior income years, a total net deductible interest expense amount will display at item **D10N** Cost of managing tax affairs – Interest charged by the ATO, and will include imposed
  - GIC
  - SIC
  - LPI.

From 1 July 2015, we introduced a new way of capturing and reporting pre-fill information for ATO interest. If you choose not to rely on our pre-fill information you will need to manually calculate the interest amounts using your client's statement of account. For help, refer to Calculate and report ATO interest.

ATO interest – recurring data issues

In some circumstances, we may not provide pre-fill data but will display a message that the client has interest. In this case, you will need to manually calculate the deductions or income amounts, using either reporting method.

In addition, pre-fill reports may not capture your clients' specific circumstances and you may need to adjust the interest amounts reported.

From 2019 a message will display with a link to Recurring data issues – calculate and report ATO interest to provide information on when adjustments may need to be made for:

- recoupments of interest charged
- change in residency status
- movement of transactions across the ICA.

Interest income

Information reported to us by financial institutions and private companies is available for pre-filling at item **10** – Gross interest.

Information is generally available within a couple of days of being reported and consists of:

- interest-bearing accounts, including savings accounts, term deposits and fixed interest securities
- interest distributed by private companies
- individual sole and joint accounts – for example
  - husband and wife joint accounts will be displayed
  - business partnership, trust, and superannuation accounts will not be displayed
- a message displayed where all interest income may not have been reported in the previous year.

Apportioned amounts are calculated according to the number of investment owners reported by the financial institution.

There may be instances where the interest from children's bank accounts is pre-filled for the parent.

You may also notice an amount of investment income that belongs to a linked non-individual, such as a superannuation or trust fund.

High-certainty interest data

Our pre-fill service now provides greater certainty for your client's bank interest. When you access your client's pre-fill information, you'll

see an indicator when the interest record is high-certainty data. This indicator will appear in both the Online services for agents pre-filling report and the PLS pre-fill service.

From 1 July 2024, a certainty indicator will be pre-filled for interest and term deposit data for single and joint account holders.

In PLS, if you want to change any bank interest pre-fill information where there is a high-certainty indicator, you'll need to provide a reason for the change. If the reasons we provide don't apply to your client's situation, select 'Other' and provide details.

Valid reasons you can choose from are:

- Child account = Child or minor's account
- Foreign resident = Foreign resident
- Joint account equal = Joint account with equal share
- Joint account unequal = Joint account with unequal share
- Unknown amount = This amount doesn't belong to me
- Duplicate amount = This amount is duplicated
- Previously declared = Interest was declared in another income year
- Incorrect amount = Incorrect amount reported by bank/financial institution
- Family law agreement = Family law agreement
- Other = Other (Specify why).

The high-certainty indicators won't be included on bank interest records for clients or situations where we know there's a likely reason for exclusion, such as a client who has a record of bankruptcy. In these situations, you can still alter the interest income without providing a reason.

For more information, see:

- Recurring data issues – interest from non-formal trust accounts
- Recurring data issues – non-individual investment income

Dividend and interest schedule

Dividend and interest information reported by companies through the company tax return is available for pre-filling at item **10** – Gross interest and item **11** – Dividends.

Information is generally available within a couple of days of being reported.

Apportioned amounts are calculated according to the number of investment owners reported by the financial institution.

Dividend income

Information reported to us by share registries, private companies and most listed public corporations is available for pre-filling at item **11** – Dividends.

Apportioned amounts are calculated according to the number of investment owners reported by the financial institution.

Information is generally available within a couple of days of being reported, and consists of:

- investment accounts that are issuer or Clearing House Electronic Subregister System (CHESS) sponsored
- dividends paid by private companies
- individual sole and joint accounts – for example
  - husband and wife joint accounts will be displayed
  - business partnership, trust, and superannuation accounts will not be displayed
- listed investment company capital gain deduction (shown at item **D8**)
- a message displayed where all dividend income may not have been reported in the previous year.

Employee share schemes

We will provide details of your client's employee share scheme (ESS) interests as reported by employers and other payers on the ESS annual report.

From 2018, new and amended ESS data reported for 2015 and prior years will not be updated in pre-fill. New and amended ESS data

reported for 2016 and later years will continue to be updated in pre-fill.

From 1 July 2022 cessation of employment is no longer a deferred taxing point.

Information is generally available within a couple of days of being reported and consists of:

- employer's name and Australian business number (ABN)
- shareholder registration number (SRN) or holder identification number (HIN)
- plan reference number
- discount from taxed upfront schemes – eligible for reduction (**12D**)
- discount from taxed upfront schemes – not eligible for reduction (**12E**)
- discount from deferral schemes (**12F**)
- TFN amounts withheld from discounts (**12C**).

A message will display when amounts either:

- have been adjusted to exclude foreign service period
- have not been adjusted to exclude foreign service period.

Managed funds distributions

Managed investment funds and attribution managed investment trusts (AMIT) will provide income details as reported in the *Annual investment income report* (AIIR).

Information is generally available within a couple of days of being reported and consists of:

- item **13** – partnerships and trusts
- item **18** – capital gains
- item **19** – foreign entities
- item **20** – foreign source income and foreign assets or property.

You will be able to view details of:

- a list of managed fund accounts

- sole and joint investments (as an individual) – for example husband and wife joint investments will be displayed.

Apportioned amounts are calculated according to the number of investment owners reported by the financial institution.

If the pre-filled information doesn't match your client's distribution statement, use the information the fund manager provided to your client. Contact the managed fund if you have any questions.

For more information, see Recurring data issues – managed fund data reporting discrepancies.

Partnership distributions

Statement of distribution information reported by partnerships through the partnership tax return will be available for pre-filling in the partner's individual tax return.

Information will generally be available within a couple of days of it being reported and consists of:

- item **13** – partnerships and trusts
- item **20** – foreign source income and foreign assets or property
- item **T9** – other refundable tax offsets (share of exploration credits)
- item **IT5** – net financial investment loss
- item **IT6** – net rental property loss.

You will be able to view details of partnerships.

If the pre-filled information doesn't match your client's statement of distributions, use the information the partnership provided to your client – contact the partner who notices are sent to if you have any questions.

Foreign source investment income

Foreign source investment income reported to us by financial institutions and private companies will be available for pre-filling at item **20** – Foreign source income and foreign assets or property.

Information will generally be available within a couple of days of it being reported.

Apportioned amounts are calculated according to the number of investment owners reported by the financial institution.

Informative messaging will display where foreign income from foreign sources have been reported.

Crypto asset disposal

Informative messaging will display where individual taxpayers may have held and disposed of crypto assets during the financial year.

Work-related car expenses

Informative messaging will display where an individual taxpayer has a novated lease during the financial year.

Share and unit disposals

Details of share disposals are provided to remind taxpayers about possible capital gains tax events and will contain the:

- issuer name or name of investment
- investment code
- HIN or SRN
- date of disposal
- number of shares or units sold
- number of investors
- capital proceeds (where available)
- original (O) or amended (A) data indicator.

The following types of transactions will be included:

- PRF – preference shares
- ORD – ordinary shares
- CDI – CHESS – depository interest transactions
- share buybacks – messaging where your client participated in a share buyback that may have resulted in a capital gains tax event.

Where more data exists, a message will be displayed with instructions on how to access the additional information in Online services for

agents.

Property transfers

Details of property transfers are provided to remind taxpayers about possible capital gains tax events and will contain:

- messaging where your client may have transferred a property resulting in a capital gains tax event
- property address
- contract date
- settlement date
- sale price.

We can display a maximum of 5 property transfers only.

Informative messaging will display where individual taxpayers who may have disposed of an eligible affordable housing dwelling used to provide low-cost affordable rental housing.

Business transactions

Data about payments received through an electronic payment system will be pre-filled from 2019 as information only. Electronic payment systems can include BPAY®, PayPal, credit card facilities and others.

Data displayed will include:

- provider name
- net annual payments
- transaction currency
- more data exists indicator (maximum of 25 records can be displayed).

Taxable payments

We will pre-fill payment and grant information reported to us in the *Taxable payments annual report* by:

- businesses in the building and construction industry
- government entities

- cleaners and courier services from 2019
- road freight services, security, investigation, surveillance or IT services from 2020.

Contractor payments

Contractor payment information reported to us in the Taxable payments annual report (TPAR) will be pre-filled.

Where a contractor has received payments for services from multiple businesses or government entities (or both), the information will be available as reports are received and processed. It may take some time for all this information to be reported.

Only high-quality data will be pre-filled, but all data may be used for compliance purposes at a later time. Amounts invoiced but not actually paid to the contractor in the financial year are not included in this year's information. Contractors should check their own records to ensure all income is included in their tax returns.

The contractor payment information will not be mapped to a specific label – it will be provided in a summary.

As with other pre-filled items, information will only be available for individual contractors – it will not be available for contractors that operate as companies, trusts or partnerships.

The contractor payment information will include:

- payer name
- payer ABN
- date available for pre-filling
- type – (original or amended)
- gross amount paid
- GST
- tax withheld.

Note:

- the gross amount includes GST, if it has been charged
- amounts invoiced but not actually paid in the financial year, are not included.

Government grants

Government grant information reported to us in the Taxable payments annual report (TPAR) will be pre-filled.

Government grant information will not be mapped to a specific label – it will be provided in a summary. Consider the nature of the grant to determine if it should be included as income in your client's tax return.

Certain government grants are potentially treated as non-assessable, non-exempt income for the grant recipient. Informative messaging will display where a government grant has been reported as potentially non-assessable, non-exempt income. Refer to Non-assessable non-exempt government grants.

Government grant information will include:

- payer name
- payer ABN
- name of grant or grant program
- date of grant payment
- gross amount paid
- GST
- date available for pre-filling
- type (original or amended).

Note:

- gross amount paid includes GST, if it has been charged
- report may not include all government grants paid
- nature of the grant must be considered before including it in the tax return.

For more information, see Payments government entities need to report in their TPAR.

Net farm management deposits or repayments

Information is reported by financial institutions and will include:

- company name

- investment reference number
- account name
- details of deposits, repayments, transfers in and transfers out
- interest offset account
- date available for pre-filling
- amount of closing balance.

If the pre-fill data provided do not match your client's records, you should use the information provided by the client.

Tax offsets

A reminder message will be displayed when your client may be eligible for item **T1** – seniors and pensioners tax offset (SAPTO) because they were either:

- were in receipt of a qualifying Australian Government pension or allowance (declared at label **6** in the tax return)
- were not in receipt of an Australian Government pension or allowance (declared at label **6** in the income tax return) however they both
  - satisfy the age requirement for the Centrelink age pension, as at 30 June of the current financial year
  - were eligible for an Australian Government age pension.

The following items will be displayed:

- Australian superannuation income stream – item **T2**
- remote area allowance (used in zone offset calculations at **T4**)
- early stage venture capital limited partnership – current year tax offset for managed funds at item **T7K**
- early stage venture capital limited partnership (ESVCLP) – tax offset amount carried forward from previous year at item **T7M**
- early stage investor – current year tax offset for managed funds at item **T8L**
- early stage investor – tax offset amount carried forward from previous year at item **T8O**

- the total exploration credits reported by private companies and managed funds will be displayed at item **T9**.

Medicare levy surcharge (MLS)

We will provide details reported to us by health funds to help you confirm that your client held an adequate level of private patient health insurance.

Information will be processed using our enterprise systems and will be updated throughout the week, for the current financial year and the previous financial year only. No updates will occur on weekends.

Information will include:

- health insurer ID and name
- membership number
- start and end date of the policy.

From 2020 a message will display with a link to Medicare levy surcharge (MLS) information. MLS is to be determined by the agent completing the return. In respect of whether the client has private patient hospital cover or not for the full year, the tax agent will need to calculate the number of days based on the MLS start and end dates provided. They will first need to check if the client's dependants, including their spouse (if any), also had an appropriate level of private patient hospital cover for the income year.

If private health insurance policy details have pre-filled, but there is no MLS information pre-filled, it means there was no private patient hospital cover for that policy, for that year, from that fund. The client may have had ancillary cover only. If there are start and end dates within the relevant financial year, then the policy provided private patient hospital cover between (inclusive) the dates specified.

If the client has private health insurance (PHI) and the MLS details or PHI policy details (or both) and are not yet available when you request the pre-fill information, you will need to use the details provided in the private health insurance statement from your client's fund or funds.

From 2019, health insurers are not required to send private health insurance statements to clients, unless requested. You will need to contact the health fund for a statement.

Private health insurance (PHI) policy details

From 2019, health insurers are no longer required to send a private health insurance statement to their clients, unless their client requests one.

Information will be processed using our enterprise systems and will be updated throughout the week, for the current financial year and the previous financial year only. No updates will occur on weekends.

All rebate percentages are adjusted annually on 1 April.

This means your client's rebate percentage for premiums paid before 1 April will be different to the rebate percentage for premiums paid on or after 1 April. The benefit codes distinguish which period the data relates to.

Information will include:

- health insurer ID and name
- membership number
- premiums eligible for Australian Government rebate
- Australian Government rebate received
- benefit code
- a message and link to more information about private health insurance statement availability.

For more information, see Private health insurance rebate.

Early stage innovation company

The following data will be displayed:

- company name
- share issue date
- amount paid.

We can display a maximum of 20 share disposals only.

Income test related items

We will display the following data as reported on payment summaries:

- total reportable fringe benefits amounts – item **IT1**

- reportable employer superannuation contributions – item **IT2**
- tax-free government pensions – item **IT3**.

Ensure compulsory super amounts are not included.

For more information, see Recurring data issues – reportable employer super contributions on payment summaries or income statements.

ATO data

This section includes amounts to help you estimate your client's refund or debt.

Help and other income-contingent loans debts

Information will be displayed for repayable amounts of income-contingent loans for:

- Higher Education Loan Program (HELP)
- Vocational Education and Training student loan (VSL) – separated from HELP from 2020
- Student Financial Supplement Scheme (SFSS)
- Australian Apprenticeship Support Loan (AASL)
- Student Start-up Loan (SSL)
- ABSTUDY Student Start-up Loan (ABSTUDY SSL).

The repayable balance provided by pre-filling may be different to your client's account balance. The repayable balance does not include new debts until they become repayable. There is a lead time between when the debt is incurred and when it becomes repayable.

Indexation is applied to repayable amounts each year on 1 June.

For 2025, the pre-fill amount displayed includes the repayable balance at 1 June 2022, less any repayments made after that date.

Where the pre-fill request is made between:

- 1 January and 31 May of the current year – the repayable balance will only include debts incurred up to (but not including) 1 January of the previous calendar year
- 1 June and 31 December of the current year – the repayable balance will only include debts incurred up to (but not including) 1 January

of the current calendar year.

Prior year amounts

If the pre-fill request is for an outstanding prior year return, the repayable amount is shown as at the date the pre-fill request is made. This means if a pre-fill request is made for a prior year return, the current repayable loan balance is shown and will be the repayable amount regardless of the income year of the return.

PAYG instalments

The total amount displayed represents the calculated liability regardless of payment.

Accumulative low-rate cap

Information will include:

- accumulative low-rate cap amount
- year
- low-rate cap used
- messaging where client has exceeded the low-rate cap.

Income averaging for primary producers and special professionals

We will display the following amounts for:

- primary producers – basic taxable income amounts by year
- special professionals – taxable professional income amounts by year
- message to manually calculate average taxable professional income for foreign residents.

Overdue income tax returns

An overdue income tax returns advisory message will display the year-specific outstanding tax returns in the 3 years immediately prior.

Personal superannuation contribution deductions

Information will include:

- total superannuation contributions claimed on notice of intent (NOI)
- provider name

- provider ABN
- member account number
- indication of fund NOI receipt and acknowledgment.

Informative messaging will display on work test requirements for taxpayers claiming the PSCD who are between 67 and 75 years old.

First home super saver scheme (FHSS)

Information will include:

- total assessable FHSS released amounts – item **24R**
- total tax withheld – assessable FHSS released amounts – item **24S**.

Prior-year tax return details

This data is provided by our systems from the previous year's tax return:

- occupation description and code (not available in PLS)
- sources of supplementary income reported (not available in PLS)
- rental property address and date first earned income
- net capital losses carried forward to later income years
- business income and expenses – closing stock
  - total closing stock amount
  - subtotals for primary and non-primary production amounts (not available in PLS)
  - valuation method type – **C** cost, **M** market selling value or **R** replacement value (not available in PLS)
- deductions reported (not available in PLS)
  - includes a message where work-related expenses were high compared to clients in the same occupation with similar income (available in PLS)
  - cost of managing tax affairs amount will display as split components D10N, D10L and D10M
- dependents

  - number of dependent children and students for Medicare (**M1**)
  - number of dependent children for Income test **IT8** – (available in PLS)
- spouse details – name and date of birth (not available in PLS).

A message refers to Online services for agents, lodgment history, to view all labels completed in your client's prior year income tax return.

Current data issues

Check for current data issue with pre-filing data.

Resolving discrepancies

Discrepancies between the information sent to your clients and the information reported to us for pre-filling need to be resolved with the data provider before you lodge your client's return.

If you are unable to resolve the discrepancy or have notification that an income or account does not belong to your client, we prefer you to contact us in Online services for agents. To send a new message:

- from the Agent home page, select **Communication**, then **Practice mail**, **or** from **Client summary**, select **Profile**, then **New messages**
- select **New** message
- select the topic **Income tax**
- select the subject **Pre-filled tax return data incorrect**
- complete the required fields and attach the relevant form if required
- select the **Declaration**, then select **Send**
- 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.

Pre-filling 2022–24

See ATO pre-filling report contents for 2022–24

Last updated 3 June 2025

Available pre-filling reports

List of information and year available in ATO pre-filling reports

Information type	2022	2023	2024
Taxpayer details	yes	yes	yes
PAYG payment summaries and STP income statements	yes	yes	yes
Government payments	yes	yes	yes
ATO interest	yes	yes	yes
Interest income	yes	yes	yes
Dividend and interest schedule	yes	yes	yes
Dividend income	yes	yes	yes
Employee share schemes	yes	yes	yes
Managed funds distributions	yes	yes	yes
Partnership distributions	yes	yes	yes
Foreign source investment income	yes	yes	yes
Cryptocurrency disposal	no	yes	yes

Work-related car expenses	yes	yes	yes
Share and unit disposals	yes	yes	yes
Property transfers	yes	yes	yes
Business transactions	yes	yes	yes
Taxable payments	yes	yes	yes
Net farm management deposits or repayments	yes	yes	yes
Tax offsets	yes	yes	yes
Medicare levy surcharge (MLS)	yes	yes	yes
Private health insurance policy details	yes	yes	yes
Early stage innovation company	yes	yes	yes
Income test related items	yes	yes	yes
ATO data	yes	yes	yes
Prior year tax return details	yes	yes	yes

The pre-filling report is available through:

- Online services for agents
- Practitioner lodgment service (PLS) – the PLS pre-filling report will return the same data as the Online services for agents pre-filling report in 2022, with some exceptions. MyDeductions is included in PLS.

For prior year pre-filling reports and more information, refer to:

- Pre-filling 2019–21
- Pre-filling 2016–18

- Pre-filling 2012–15
- Pre-filling 2009–11
- Pre-filling service – how the pre-filling service helps to ensure the accuracy of your client's tax returns.
- Pre-fill availability – to check if data is available from government agencies, private health funds, financial institutions and companies.

The following data will be available in the pre-filling report if there is information for your client.

Taxpayer details

We will provide the following information from our records:

- name
- Australian residency (at the report creation date)
- postal and residential address
- date of birth.

PAYG payment summaries and STP income statements

We will provide information from all original and amended PAYG payment summaries and Single Touch Payroll income statements as they are reported to us by employers and super funds. We generally make this information available within a couple of days of receiving it.

Single Touch Payroll (STP)

- The employer payment information will be available in ATO Online services after each pay event. STP provides an income statement in your client's ATO Online services at the end of the financial year.
- Generally, STP reporters must make a finalisation declaration by **14 July** each year, except
  - if the employer has 20 or more employees, the finalisation due date for closely held payees is 30 September each year

- if the employer has 19 or fewer employees and they are all closely held payees, the finalisation due date will be their income tax return due date
- if the employer has 19 or fewer employees and they are a mixture of both closely held payees and arms-length employees, the finalisation due date is
  - 30 September each year for closely held payees
  - 14 July each year for arm's length employees.

You should wait until the income statement is finalised before completing your client's tax return.

STP will pre-fill:

- from 1 July 2019 – for small employers with 19 or less employees
- from 1 July 2018 – for large employers with 20 or more employees.

The pre-filling service will include:

- 'Unfinalised' data – being year-to-date payment data reported by the payer but the payer has not yet 'finalised' the data via STP
- a new status – to identify the data as ‘Unfinalised’ or 'Finalised'
- a message where 'Unfinalised'.

STP reports only the following income statement types:

- individual non-business – only income types of ‘S’ and ‘H’
- employment termination
- foreign employment
- business and personal services income – types VOL, LAB, and OTH.

Individual non-business

We will provide the following details if reported:

- payer details and income type (S – salary, P – pension, H – working holiday makers)
- item **1** – salary or wages (including paid parental leave)
- item **2** – allowances, earnings, tips, director's fees, etc

- item **3** – lump sum payments
- item **5** – Australian Government allowances and payments
- item **6** – Australian Government pensions and allowances
- item **7** – Australian annuities and superannuation income streams
- item **20** – foreign source income
- item **24** – other income, including lump sum E payments
- item **D5** – union or professional association fees
- item **D9** – workplace giving
- item **IT1** – reportable fringe benefits (FBT exempt payer)
- item **IT1** – reportable fringe benefits (FBT non-exempt payer)
- item **IT2** – reportable employer superannuation contributions.

Employment termination payment

We will provide the following detail if reported:

- item **4** – employment termination payments
- employment termination payment code.

Australian annuities and superannuation income stream

We will provide the following details if reported:

- item **7** – Australian annuities and superannuation income streams
- item **T2** – Australian superannuation income stream
- lump sum in arrears information
- taxable components – taxed and untaxed
- reversionary income stream indicator
- transfer balance cap messaging.

Superannuation lump sum

We will provide the following detail if reported:

- item **8** – Australian superannuation lump sum payments
- taxable component – taxed and untaxed elements
- death benefit and code.

Business and personal services income

We will provide the following detail if reported:

- item **9** – attributed personal services income
- details of payments made under voluntary agreements, labour hire and other specified payments will display as information only. Check with your client and declare this income for the appropriate item (**14** or **15**) on the tax return
- item **IT2** – Reportable employer super contributions report.

Foreign employment

We will provide the following detail if reported:

- payment type code
  - J – joint petroleum development area
  - F – foreign employment income
- lump sum information.

Government payments

We will provide information within a couple of days of receiving it from:

- Centrelink – Services Australia
- Department of Veterans' Affairs (DVA)
- Department of Education, Skills and Employment (DESE).

This information consists of:

- taxable payments, including pensions and allowances
- tax-free government pensions.

The information provided includes details for:

- item **1** – salary or wages

- item **5** – Australian Government allowances and payments
- item **6** – Australian Government pensions and allowances
- item **24** – other income
- item **IT3** – tax-free government pensions
- remote area allowance paid (information for zone tax offset calculations).

Informative messaging will display where payments have been reported for the following payment types:

- Parental leave pay (PPL)
- Dad and partner pay (DAP).

The JobSeeker Payment (JSP) commenced from 20 March 2020. Newstart Allowance recipients and some Wife Pension recipients were transitioned onto it. Sickness Allowance recipients were transitioned onto JSP from 20 September 2020.

Changes for 2024

High-certainty government payments data

Our pre-fill service now provides greater certainty for your government payment data. When you access your client's pre-fill information, you'll see an indicator when the payment record is high-certainty data. This indicator will appear in both the Online services for agents pre-filling report and the PLS pre-fill service.

From 1 July 2024, a certainty indicator will be pre-filled for government allowance and pension payment types that are to be reported at Items 5 or 6 in their tax return.

In PLS, if you want to change the government allowance or pension data, or the tax withheld being reported at items 5 or 6, where a high-certainty indicator is present, you'll need to provide a reason for the change. If the reasons we provide don't apply to your client’s situation, select ‘Other’ and provide details.

Valid reasons you can choose from are:

- Unknown amount = This amount doesn’t belong to me

- Repaid amount = Incorrect amount reported – part or full amount repaid
- Payment summary = Incorrect amount reported – payment summary has different amounts
- Other = Other (Specify why).

These high-certainty indicators won't be included on government data records for clients or situations where we know there's a likely reason for exclusion, such as a client who has a record of bankruptcy. In these situations, you can still alter the government benefit data without providing a reason.

ATO interest

We will provide interest amounts from all client accounts held by individual taxpayers in our integrated core processing system including income tax, fringe benefits tax and integrated client account (ICA).

Assessable interest amounts we pay will display at item **10L** – Gross interest, and will include:

- interest on early payments (IEP)
- interest on overpayments (IOO)
- delayed refund interest (DRI).

The total net ATO interest amount at either item **24X** or **D10N** as follows:

- A total net assessable interest income amount will display at item **24X** Other income – Category 2 (ATO interest), and will include remitted or reimbursed
  - general interest charge (GIC)
  - shortfall interest charge (SIC)
  - late payment interest (LPI).
- A total net deductible interest expense amount will display at item **D10N** Cost of managing tax affairs – Interest charged by the ATO, and will include imposed
  - GIC

  - SIC
  - LPI.

From 1 July 2015, we introduced a new way of capturing and reporting pre-fill information for ATO interest. If you choose not to rely on our pre-fill information you will need to manually calculate the interest amounts using your client's statement of account. For help, refer to Calculate and report ATO interest.

ATO interest – recurring data issues

In some circumstances, we may not provide pre-fill data but will display a message that the client has interest. In this case, you will need to manually calculate the deductions or income amounts, using either reporting method.

In addition, pre-fill reports may not capture your clients' specific circumstances and you may need to adjust the interest amounts reported.

From 2019 a new message will display with a link to Recurring data issues – calculating ATO interest to provide information on when adjustments may need to be made for:

- recoupments of interest charged
- change in residency status
- movement of transactions across the ICA.

Interest income

Information reported to us by financial institutions and private companies is available for pre-filling at item **10** – Gross interest.

Information is generally available within a couple of days of being reported and consists of:

- interest-bearing accounts, including savings accounts, term deposits and fixed interest securities
- interest distributed by private companies
- individual sole and joint accounts – for example
  - husband and wife joint accounts will be displayed

  - business partnership, trust, and superannuation accounts will not be displayed
- a message displayed where all interest income may not have been reported in the previous year.

Apportioned amounts are calculated according to the number of investment owners reported by the financial institution.

There may be instances where the interest from children's bank accounts is pre-filled for the parent.

You may also notice an amount of investment income that belongs to a linked non-individual, such as a superannuation or trust fund.

Changes for 2022

High-certainty interest data

Our pre-fill service now provides greater certainty for your client's bank interest. When you access your client's pre-fill information, you'll see an indicator when the interest record is high-certainty data. This indicator will appear in both the Online services for agents pre-filling report and the PLS pre-fill service.

In PLS, if you want to change any bank interest pre-fill information where there is a high-certainty indicator, you'll need to provide a reason for the change. If the reasons we provide don't apply to your client's situation, select 'Other' and provide details.

Valid reasons you can choose from are:

- Child account = Child or minor's account
- Joint account partner = Joint account with my spouse/partner
- Joint account individual = Joint account with another person
- Joint account non-individual = Joint account with a non-individual entity, for example a company
- Unknown amount = This amount doesn't belong to me
- Duplicate amount = This amount is duplicated
- Previously declared = Interest was declared in another income year
- Incorrect amount = Incorrect amount reported by bank/financial institution

- Family law agreement = Family law agreement
- Other = Other (Specify why).

These high-certainty indicators won't be included on bank interest records for clients or situations where we know there's a likely reason for exclusion, such as a client who has a record of bankruptcy. In these situations, you can still alter the interest income without providing a reason.

This enhanced pre-fill solution benefits you by:

- allowing you to alter incorrect information in channel to minimise the impact of incorrect data, resulting in a more timely and simplified process
- enhancing the client experience by avoiding processing delays and improving the simplification of tax return process
- allowing for quicker processing once the return is lodged
- creating more certainty for you and your clients.

These new indicators also help by reducing the likely amount of pre-issue and post-issue compliance work.

Changes for 2023

High-certainty interest data

In PLS, if you want to change any bank interest pre-fill information where there is a high-certainty indicator, you'll need to provide a reason for the change.

The additional valid reason you can choose from for 2023 is:

- Foreign Resident = Foreign Resident.

Changes for 2024

High-certainty interest data

From 1 July 2024, bank interest data for joint account holders will now appear with a 'certainty indicator'. This is because the ATO has high confidence in the data that has been supplied by your client’s financial institution.

For more information, see:

- Recurring data issues – interest from non-formal trust accounts
- Recurring data issues – non-individual investment income.

Dividend and interest schedule

Dividend and interest information reported by companies through the company tax return is available for pre-filling at item **10** – Gross interest and item **11** – Dividends.

Information is generally available within a couple of days of being reported.

Apportioned amounts are calculated according to the number of investment owners reported by the financial institution.

Dividend income

Information reported to us by share registries, private companies and most listed public corporations is available for pre-filling at item **11** – Dividends.

Apportioned amounts are calculated according to the number of investment owners reported by the financial institution.

Information is generally available within a couple of days of being reported, and consists of:

- investment accounts that are issuer or Clearing House Electronic Subregister System (CHESS) sponsored
- dividends paid by private companies
- individual sole and joint accounts – for example
  - husband and wife joint accounts will be displayed
  - business partnership, trust, and superannuation accounts will not be displayed
- listed investment company capital gain deduction (shown at item **D8**)
- a message displayed where all dividend income may not have been reported in the previous year.

Employee share schemes

We will provide details of your client's employee share scheme (ESS) interests as reported by employers and other payers on the ESS annual report.

From 2018, new and amended ESS data reported for 2015 and prior years will not be updated in pre-fill. New and amended ESS data reported for 2016 and later years will continue to be updated in pre-fill.

Information is generally available within a couple of days of being reported and consists of:

- employer's name and Australian business number (ABN)
- shareholder registration number (SRN) or holder identification number (HIN)
- plan reference number
- discount from taxed upfront schemes – eligible for reduction (**12D**)
- discount from taxed upfront schemes – not eligible for reduction (**12E**)
- discount from deferral schemes (**12F**)
- TFN amounts withheld from discounts (**12C**).

A message will display when amounts either:

- have been adjusted to exclude foreign service period
- have not been adjusted to exclude foreign service period.

Changes for 2023

From 1 July 2022 cessation of employment is no longer a deferred taxing point.

Managed funds distributions

Managed investment funds and attribution managed investment trusts (AMIT) will provide income details as reported in the *Annual investment income report* (AIIR).

Information is generally available within a couple of days of being reported and consists of:

- item **13** – partnerships and trusts
- item **18** – capital gains
- item **19** – foreign entities
- item **20** – foreign source income and foreign assets or property.

You will be able to view details of:

- a list of managed fund accounts
- sole and joint investments (as an individual) – for example husband and wife joint investments will be displayed.

Apportioned amounts are calculated according to the number of investment owners reported by the financial institution.

If the pre-filled information doesn't match your client's distribution statement, use the information the fund manager provided to your client. Contact the managed fund if you have any questions.

For more information, see Recurring data issues – managed fund data reporting discrepancies.

Partnership distributions

Statement of distribution information reported by partnerships through the partnership tax return will be available for pre-filling in the partner's individual tax return.

Information will generally be available within a couple of days of it being reported and consists of:

- item **13** – partnerships and trusts
- item **20** – foreign source income and foreign assets or property
- item **T9** – other refundable tax offsets (share of exploration credits)
- item **IT5** – net financial investment loss
- item **IT6** – net rental property loss.

You will be able to view details of partnerships.

If the pre-filled information doesn't match your client's statement of distributions, use the information the partnership provided to your

client – contact the partner who notices are sent to if you have any questions.

Foreign source investment income

Foreign source investment income reported to us by financial institutions and private companies will be available for pre-filling at item **20** – Foreign source income and foreign assets or property.

Information will generally be available within a couple of days of it being reported.

Apportioned amounts are calculated according to the number of investment owners reported by the financial institution.

Informative messaging will display where foreign income from foreign sources have been reported.

Cryptocurrency disposal

Informative messaging will display where individual taxpayers who may have disposed of cryptocurrency asset during the financial year.

Work-related car expenses

Informative messaging will display where an individual taxpayer has a novated lease during the financial year.

Share and unit disposals

Details of share disposals are provided to remind taxpayers about possible capital gains tax events and will contain the:

- issuer name or name of investment
- investment code
- HIN or SRN
- date of disposal
- number of shares or units sold
- number of investors
- capital proceeds (where available)

- original (O) or amended (A) data indicator.

The following types of transactions will be included:

- PRF – preference shares
- ORD – ordinary shares
- CDI – CHESS – depository interest transactions
- share buybacks – messaging where your client participated in a share buyback that may have resulted in a capital gains tax event.

Where more data exists, a message will be displayed with instructions on how to access the additional information in Online services for agents.

Changes for 2022

Informative message will display regarding to brokerage fee.

Property transfers

Details of property transfers are provided to remind taxpayers about possible capital gains tax events and will contain:

- messaging where your client may have transferred a property resulting in a capital gains tax event
- property address
- contract date
- settlement date
- sale price.

We are able to display a maximum of 5 property transfers only.

Changes for 2023

New informative messaging for disposal of property used to provide affordable housing.

Business transactions

Data about payments received through an electronic payment system will be pre-filled from 2019 as information only. Electronic payment systems can include BPAY®, PayPal, credit card facilities and others.

Data displayed will include:

- provider name
- net annual payments
- transaction currency
- more data exists indicator (maximum of 25 records can be displayed).

Taxable payments

We will pre-fill payment and grant information reported to us in the *Taxable payments annual report* by:

- businesses in the building and construction industry
- government entities
- cleaners and courier services from 2019
- road freight services, security, investigation, surveillance or IT services from 2020.

Contractor payments

Contractor payment information reported to us in the Taxable payments annual report (TPAR) will be pre-filled.

Where a contractor has received payments for services from multiple businesses or government entities (or both), the information will be available as reports are received and processed. It may take some time for all this information to be reported.

Only high-quality data will be pre-filled, but all data may be used for compliance purposes at a later time. Amounts invoiced but not actually paid to the contractor in the financial year are not included in this year's information. Contractors should check their own records to ensure all income is included in their tax returns.

The contractor payment information will not be mapped to a specific label – it will be provided in a summary.

As with other pre-filled items, information will only be available for individual contractors – it will not be available for contractors that operate as companies, trusts or partnerships.

The contractor payment information will include:

- payer name
- payer ABN
- date available for pre-filling
- type – (original or amended)
- gross amount paid
- GST
- tax withheld.

Note:

- the gross amount includes GST, if it has been charged
- amounts invoiced but not actually paid in the financial year, are not included.

Government grants

Government grant information reported to us in the Taxable payments annual report (TPAR) will be pre-filled.

Government grant information will not be mapped to a specific label – it will be provided in a summary. Consider the nature of the grant to determine if it should be included as income in your client's tax return.

Certain government grants are potentially treated as non-assessable, non-exempt income for the grant recipient. Informative messaging will display where a government grant has been reported as potentially non-assessable, non-exempt income. Refer to Non-assessable non-exempt government grants.

Government grant information will include:

- payer name
- payer ABN
- name of grant or grant program
- date of grant payment

- gross amount paid
- GST
- date available for pre-filling
- type (original or amended).

Note:

- gross amount paid includes GST, if it has been charged
- report may not include all government grants paid
- nature of the grant must be considered before including it in the tax return.

For more information see Payments government entities need to report in their TPAR.

Net farm management deposits or repayments

Information is reported by financial institutions and will include:

- company name
- investment reference number
- account name
- details of deposits, repayments, transfers in and transfers out
- interest offset account
- date available for pre-filling
- amount of closing balance.

If the pre-fill data provided do not match your client's records, you should use the information provided by the client.

Tax offsets

A reminder message will be displayed when your client may be eligible for item **T1** –seniors and pensioners tax offset (SAPTO) because they either:

- were in receipt of a qualifying Australian Government pension or allowance (declared at label **6** in the tax return)
- were not in receipt of an Australian Government pension or allowance (declared at label **6** in the income tax return) however they both
  - satisfy the age requirement for the Centrelink age pension, as at 30 June of the current financial year
  - were eligible for an Australian Government age pension.

The following items will be displayed:

- Australian superannuation income stream – item **T2**
- remote area allowance (used in zone offset calculations at **T4**)
- early stage venture capital limited partnership – current year tax offset for managed funds at item **T7K**
- early stage venture capital limited partnership (ESVCLP) – tax offset amount carried forward from previous year at item **T7M**
- early stage investor – current year tax offset for managed funds at item **T8L**
- early stage investor – tax offset amount carried forward from previous year at item **T8O**
- the total exploration credits reported by private companies and managed funds will be displayed at item **T9**.

Medicare levy surcharge (MLS)

We will provide details reported to us by health funds to help you confirm that your client held an adequate level of private patient health insurance.

Information will be processed using our enterprise systems and will be updated throughout the week, for the current financial year and the previous financial year only. No updates will occur on weekends.

Information will include:

- health insurer ID and name
- membership number

- start and end date of the policy.

From 2020 a new message will display with a link to Medicare levy surcharge (MLS) information. MLS is to be determined by the agent completing the return. In respect of whether the client has private patient hospital cover or not for the full year, the tax agent will need to calculate the number of days based on the MLS start and end dates provided. They will first need to check if the client's dependants, including their spouse (if any), also had an appropriate level of private patient hospital cover for the income year.

If private health insurance policy details have pre-filled, but there is no MLS information pre-filled, it means there was no private patient hospital cover for that policy, for that year, from that fund. The client may have had ancillary cover only. If there are start and end dates within the relevant financial year, then the policy provided private patient hospital cover between (inclusive) the dates specified.

If the client has private health insurance (PHI) and the MLS details or PHI policy details (or both) and are not yet available when you request the pre-fill information, you will need to use the details provided in your private health insurance statement from your client's fund or funds.

From 2019, health insurers are not required to send private health insurance statements to clients, unless requested. You will need to contact the health fund for a statement.

Private health insurance (PHI) policy details

From 2019, health insurers are no longer required to send a private health insurance statement to their clients, unless their client requests one.

Information will be processed using our enterprise systems and will be updated throughout the week, for the current financial year and the previous financial year only. No updates will occur on weekends.

All rebate percentages are adjusted annually on 1 April.

This means your client's rebate percentage for premiums paid before 1 April will be different to the rebate percentage for premiums paid on

or after 1 April. The benefit codes distinguish which period the data relates to.

Information will include:

- health insurer ID and name
- membership number
- premiums eligible for Australian Government rebate
- Australian Government rebate received
- benefit code
- a message and link to more information about private health insurance statement availability.

For more information, see Private health insurance rebate.

Early stage innovation company

The following data will be displayed:

- company name
- share issue date
- amount paid.

We are able to display a maximum of 20 share disposals only.

Income test related items

We will display the following data as reported on payment summaries:

- total reportable fringe benefits amounts – item **IT1**
- reportable employer superannuation contributions – item **IT2**
- tax-free government pensions – item **IT3**.

Ensure compulsory super amounts are not included.

For more information, see Recurring data issues – reportable employer super contributions on payment summaries or income statements.

ATO data

This section includes amounts to help you estimate your client's refund or debt.

Help and other income-contingent loans debts

Information will be displayed for repayable amounts of income-contingent loans for:

- Higher Education Loan Program (HELP)
- Vocational Education and Training student loan (VSL) – separated from HELP from 2020
- Student Financial Supplement Scheme (SFSS)
- Trade Support Loan (TSL)
- Student Start-up Loan (SSL)
- ABSTUDY Student Start-up Loan (ABSTUDY SSL).

The repayable balance provided by pre-filling may be different to your client's account balance. The repayable balance does not include new debts until they become repayable. There is a lead time between when the debt is incurred and when it becomes repayable.

Indexation is applied to repayable amounts each year on 1 June.

For 2022, the pre-fill amount displayed includes the repayable balance at 1 June 2022, less any repayments made after that date.

Where the pre-fill request is made between:

- 1 January and 31 May of the current year – the repayable balance will only include debts incurred up to (but not including) 1 January of the previous calendar year
- 1 June and 31 December of the current year – the repayable balance will only include debts incurred up to (but not including) 1 January of the current calendar year.

Changes for 2024

Trade Support Loan was renamed as the Australian Apprenticeship Support Loan (AASL) on 1 January 2024. The change was fully implemented on 1 January 2025.

Prior year amounts

If the pre-fill request is for an outstanding prior year return, the repayable amount is shown as at the date the pre-fill request is made. This means if a pre-fill request is made for a prior year return, the current repayable loan balance is shown and will be the repayable amount regardless of the income year of the return.

PAYG instalments

The total amount displayed represents the calculated liability regardless of payment.

Accumulative low-rate cap

Information will include:

- accumulative low-rate cap amount
- year
- low-rate cap used
- messaging where client has exceeded the low-rate cap.

Income averaging for primary producers and special professionals

We will display the following amounts for:

- primary producers – basic taxable income amounts by year
- special professionals – taxable professional income amounts by year
- new message to manually calculate average taxable professional income for foreign residents.

Overdue income tax returns

An overdue income tax returns advisory message will display the year-specific outstanding tax returns in the 3 years immediately prior.

Personal superannuation contribution deductions

Information will include:

- total superannuation contributions claimed on notice of intent (NOI)
- provider name
- provider ABN

- member account number
- indication of fund NOI receipt and acknowledgment.

Changes for 2023

New informative messaging on work test requirements for taxpayers claiming the PSCD who are between 67 and 75 years old.

First home super saver scheme (FHSS)

Information will include:

- total assessable FHSS released amounts – item **24R**
- total tax withheld - assessable FHSS released amounts – item **24S**.

Prior-year tax return details

This data is provided by our systems from the previous year's tax return:

- occupation description and code (not available in PLS)
- sources of supplementary income reported (not available in PLS)
- rental property address and date first earned income
- net capital losses carried forward to later income years
- business income and expenses – closing stock
  - total closing stock amount
  - subtotals for primary and non-primary production amounts (not available in PLS)
  - valuation method type – **C** cost, **M** market selling value or **R** replacement value (not available in PLS)
- deductions reported (not available in PLS)
  - includes a message where work-related expenses were high compared to clients in the same occupation with similar income (now also available in PLS)
  - cost of managing tax affairs amount will display as split components D10N, D10L and D10M for 2020

- dependents
  - number of dependent children and students for Medicare (**M1**)
  - number of dependent children for Income test **IT8** – (available in PLS)
- spouse details – name and date of birth (not available in PLS).

A new message refers to Online services for agents, lodgment history, to view all labels completed in your client's prior year income tax return.

Current data issues

Check for current data issue with pre-filing data.

Resolving discrepancies

Discrepancies between the information sent to your clients and the information reported to us for pre-filling need to be resolved with the data provider before you lodge your client's return.

If you are unable to resolve the discrepancy or have notification that an income or account does not belong to your client, we prefer you to contact us in Online services for agents. To send a new message:

- from the Agent home page, select **Communication**, then **Practice mail**, **or** from **Client summary**, select **Profile**, then **New messages**
- select **New** message
- select the topic **Income tax**
- select the subject **Pre-filled tax return data incorrect**
- complete the required fields and attach the relevant form if required
- select the **Declaration**, then select **Send**
- 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.

QC 69812

Pre-filling 2019–21

See ATO pre-filling report contents for 2019–21.

Last updated 3 June 2025

Available pre-filling reports

List of information and year available in ATO pre-filling reports

Information type	2019	2020	2021
Taxpayer details	yes	yes	yes
PAYG payment summaries and STP income statements	yes	yes	yes
Government payments	yes	yes	yes
ATO interest	yes	yes	yes
Interest income	yes	yes	yes
Dividend and interest schedule	yes	yes	yes
Dividend income	yes	yes	yes
Employee share schemes	yes	yes	yes
Managed funds distributions	yes	yes	yes
Partnership distributions	yes	yes	yes
Foreign source investment income	yes	yes	yes

Cryptocurrency disposal	no	yes	yes
Work-related car expenses	no	no	yes
Share and unit disposals	yes	yes	yes
Property transfers	yes	yes	yes
Business transactions	yes	yes	yes
Taxable payments	yes	yes	yes
Net farm management deposits or repayments	yes	yes	yes
Tax offsets	yes	yes	yes
Medicare levy surcharge (MLS)	yes	yes	yes
Private health insurance policy details	yes	yes	yes
Early stage innovation company	yes	yes	yes
Income test related items	yes	yes	yes
ATO data	yes	yes	yes
Prior year tax return details	yes	yes	yes
JobKeeper Payment Scheme	no	no	yes

This information is available in the pre-filling report in:

- Online services for agents
- Practitioner lodgment service (PLS) with some exceptions. MyDeductions is included in PLS.

Taxpayer details

We will provide the following information from our records:

- name
- Australian residency (at the report creation date)
- postal and residential address
- date of birth.

PAYG payment summaries and STP income statements

We will provide information from all original and amended PAYG payment summaries and Single Touch Payroll (STP) income statements as they are reported to us by employers and super funds. We generally make this information available within a couple of days of receiving it.

Single Touch Payroll (STP)

The employer payment information will be available in Online Services for agents after each pay event. STP provides an income statement in your client's ATO online services at the end of the financial year. Generally, your client's employer has until 31 July to finalise the income statement. It is advisable to wait until the income statement is finalised before completing your client's tax return.

STP will pre-fill:

- from 1 July 2019 – for small employers with 19 or less employees
- from 1 July 2018 – for large employers with 20 or more employees.

The pre-filling service will include:

- 'unfinalised' data
  - being year to date payment data reported by the payer but the payer has not yet 'finalised' the data via STP
- a new status
  - to identify the data as ‘unfinalised’ or 'finalised'
- a message where data is unfinalised.

STP reports only the following income statement types:

- individual non-business – only income types of ‘S’ and ‘H’

- employment termination
- foreign employment
- business and personal services income (PSI) – types VOL, LAB, and OTH.

Changes for 2020

Small employers with 19 or less employees – Single Touch Payroll (STP) reporting started from 1 July 2019.

Changes for 2021

COVID-19 early release of superannuation payments are tax free and are not included in a member's assessable income and do not need to be reported in their pay as you go (PAYG) withholding payment summary annual report to the ATO. For more information see Single Touch Payroll.

Individual non-business

We will provide the following details if reported:

- payer details and income type (S – salary, P – pension, H – working holiday makers)
- item **1** – salary or wages (including paid parental leave)
- item **2** – allowances, earnings, tips, director's fees, etc
- item **3** – lump sum payments
- item **5** – Australian Government allowances and payments
- item **6** – Australian Government pensions and allowances
- item **7** – Australian annuities and superannuation income streams
- item **20** – foreign source income
- item **24** – other income, including lump sum E payments
- item **D5** – union/profession association fees
- item **D9** – workplace giving
- item **IT1** – reportable fringe benefits (FBT exempt payer)
- item **IT1** – reportable fringe benefits (FBT non-exempt payer)

- item **IT2** – reportable employer superannuation contributions.

Employment termination payment

We will provide the following detail if reported:

- item **4** – employment termination payments
- employment termination payment code.

Australian annuities and superannuation income stream

We will provide the following details if reported:

- item **7** – Australian annuities and superannuation income streams
- item **T2** – Australian superannuation income stream
- lump sum in arrears information
- taxable components – taxed and untaxed
- reversionary income stream indicator
- transfer balance cap messaging.

Superannuation lump sum

We will provide the following detail if reported:

- item **8** – Australian superannuation lump sum payments
- taxable component – taxed and untaxed elements
- death benefit and code.

Business and personal services income

We will provide the following detail if reported:

- item **9** – attributed personal services income
- details of payments made under voluntary agreements, labour hire and other specified payments will display as information only. Check with your client and declare this income for the appropriate item (**14** or **15**) on the tax return
- item **IT2** – Reportable employer super contributions report.

Foreign employment

We will provide the following detail if reported:

- payment type code
  - J – joint petroleum development area
  - F – foreign employment income)
- lump sum information.

Government payments

We will provide information within a couple of days of receiving it from:

- Centrelink – Services Australia
- Department of Veterans' Affairs (DVA)
- Department of Employment, Skills, Small and Family Business (DESSFB)
- Department of Education, Skills and Employment (DESE).

This information consists of:

- taxable payments, including pensions and allowances
- tax-free government pensions.

The information provided includes details for:

- item **1** – salary or wages
- item **5** – Australian Government allowances and payments
- item **6** – Australian Government pensions and allowances
- item **24** – other income
- item **IT3** – tax-free government pensions
- remote area allowance paid (information for zone tax offset calculations).

Informative messaging will display where payments have been reported for the following payment types:

- Parental leave pay (PPL)
- Dad and partner pay (DAP)

- business services wage assessment tool payment (BSW).

Changes for 2020

BSWAT informative message has been removed.

ATO interest

We will provide Interest information, sourced from our systems, on the income tax, fringe benefits tax and integrated client account (ICA) including insolvency accounts.

Assessable interest amounts we pay will display at item **10L** – Gross interest, and will include:

- interest on early payments
- interest on overpayments
- delayed refund interest.

The total net ATO interest amount at either item **24X** or **D10N** as follows:

- A total net assessable interest income amount will display at item **24X** Other income – Category 2 (ATO interest), and will include remitted or reimbursed
  - general interest charge (GIC)
  - shortfall interest charge (SIC)
  - late payment interest (LPI).
- A total net deductible interest expense amount will display at item **D10N** Cost of managing tax affairs – Interest charged by the ATO, and will include imposed
  - GIC
  - SIC
  - LPI.

From 1 July 2015, we introduced a new way of capturing and reporting pre-fill information for ATO interest. If you choose not to rely on our pre-fill information you will need to manually calculate the interest amounts using your client's statement of account.

For more information, see Calculate and report ATO interest.

ATO interest – recurring data issues

In some circumstances, we may not provide pre-fill data but will display a message that the client has interest. In this case, you will need to manually calculate the deductions or income amounts, using either reporting method.

In addition, pre-fill reports may not capture your clients' specific circumstances and you may need to adjust the interest amounts reported.

Changes for 2019

From 2019 a new message will display with a link to **Recurring data issues – calculating ATO interest** to provide information on when adjustments may need to be made for:

- recoupments of interest charged
- change in residency status
- movement of transactions across the ICA.

Changes for 2021

From 2021, pre-fill ATO interest data will be sourced from all client accounts held by the individual taxpayers

For more information, see Recurring data issues – calculating ATO interest.

Interest income

Information reported to us by financial institutions and private companies is available for pre-filling at item **10** – Gross interest.

Information is generally available within a couple of days of being reported and consists of:

- interest-bearing accounts, including savings accounts, term deposits and fixed interest securities
- interest distributed by private companies
- individual sole and joint accounts – for example

  - husband and wife joint accounts will be displayed
  - business partnership, trust, and superannuation accounts will not be displayed
- a message displayed where all interest income may not have been reported in the previous year.

Apportioned amounts are calculated according to the number of investment owners reported by the financial institution.

There may be instances where the interest from children's bank accounts is pre-filled for the parent.

You may also notice an amount of investment income that belongs to a linked non-individual, such as a super fund or trust fund.

For more information, see:

- Recurring data issues – interest from non-formal trust accounts
- Recurring data issues – non-individual investment income

Dividend and interest schedule

Dividend and interest information reported by companies through the company tax return is available for pre-filling at item **10** – Gross interest and item **11** – Dividends.

Information is generally available within a couple of days of being reported.

Apportioned amounts are calculated according to the number of investment owners reported by the financial institution.

Dividend income

Information reported to us by share registries, private companies and most listed public corporations is available for pre-filling at item **11** – Dividends.

Apportioned amounts are calculated according to the number of investment owners reported by the financial institution.

Information is generally available within a couple of days of being reported, and consists of:

- investment accounts that are issuer or Clearing House Electronic Sub-register System (CHESS) sponsored
- dividends paid by private companies
- individual sole and joint accounts – for example
  - husband and wife joint accounts will be displayed
  - business partnership, trust, and superannuation accounts will not be displayed
- listed investment company capital gain deduction (shown at item D8)
- a message displayed where all dividend income may not have been reported in the previous year.

Employee share schemes

We will provide details of your client's employee share scheme (ESS) interests as reported by employers and other payers on the ESS annual report.

From 2018, new and amended ESS data reported for 2015 and prior years will not be updated in pre-fill. New and amended ESS data reported for 2016 and later years will continue to be updated in pre-fill.

Information is generally available within a couple of days of being reported and consists of:

- employer's name and Australian business number (ABN)
- shareholder registration number (SRN) or holder identification number (HIN)
- plan reference number
- discount from taxed upfront schemes – eligible for reduction (**12D**)
- discount from taxed upfront schemes – not eligible for reduction (**12E**)
- discount from deferral schemes (**12F**)
- discount on ESS interests acquired pre-1 July 2009 and 'cessation time' occurred during financial year (**12G**)
- TFN amounts withheld from discounts (**12C**).

A message will display when amounts either:

- have been adjusted to exclude foreign service period
- have not been adjusted to exclude foreign service period.

Changes for 2020

Label 12G will no longer display.

Managed funds distributions

Managed investment funds and Attribution managed investment trusts (AMIT) will provide income details as reported in the Annual investment income report (AIIR).

Information is generally available within a couple of days of being reported and consists of:

- item **13** – partnerships and trusts
- item **18** – capital gains
- item **19** – foreign entities
- item **20** – foreign source income and foreign assets or property.

You will be able to view details of:

- a list of managed fund accounts
- sole and joint investments (as an individual) – for example husband and wife joint investments will be displayed.

Apportioned amounts are calculated according to the number of investment owners reported by the financial institution.

If the pre-filled information doesn't match your client's distribution statement, use the information the fund manager provided to your client – contact the managed fund if you have any questions.

For more information, see Recurring data issues – managed fund data reporting discrepancies

Partnership distributions

Statement of distribution information reported by partnerships through the partnership tax return will be available for pre-filling in the partner's

individual tax return.

Information will generally be available within a couple of days of it being reported and consists of:

- item **13** – partnerships and trusts
- item **20** – foreign source income and foreign assets or property
- item **T11** – other refundable tax offsets (share of exploration credits)
- item **IT5** – net financial investment loss
- item **IT6** – net rental property loss.

You will be able to view details of partnerships.

If the pre-filled information doesn't match your client's statement of distributions, use the information the partnership provided to your client – contact the partner who notices are sent to if you have any questions.

Changes for 2019

Label edit reflected.

Changes for 2020

Label moved from T11 to T10.

Changes for 2021

Label moved from T10 to T9.

Foreign source investment income

Foreign source investment income reported to us by financial institutions and private companies will be available for pre-filling at item **20** – Foreign source income and foreign assets or property.

Information will generally be available within a couple of days of it being reported.

Apportioned amounts are calculated according to the number of investment owners reported by the financial institution.

Changes for 2020

New messaging.

Cryptocurrency disposal

Informative messaging will display where individual taxpayers who may have disposed of cryptocurrency asset during the financial year.

Work-related car expenses

Informative messaging will display where an individual taxpayer has a novated lease during the financial year.

Share and unit disposals

Details of share disposals are provided to remind taxpayers about possible capital gains tax events and will contain the:

- issuer name or name of investment
- investment code
- HIN or SRN
- date of disposal
- number of shares or units sold
- number of investors
- capital proceeds (where available)
- original (O) or amended (A) data indicator.

The following types of transactions will be included:

- PRF – preference shares
- ORD – ordinary shares
- CDI – CHESS – depository interest transactions
- share buybacks – messaging where your client participated in a share buyback that may have resulted in a capital gains tax event.

We can display a maximum of 20 share disposals only.

Changes for 2020

New messaging.

Property transfers

Details of property transfers are provided to remind taxpayers about possible capital gains tax events and will contain:

- messaging where your client may have transferred a property resulting in a capital gains tax event
- property address
- contract date
- settlement date
- sale price.

We can display a maximum of 5 property transfers only.

Changes for 2020

Updates made to property transfer's main residence messaging to reflect legislative requirements.

Business transactions

Data about payments received through electronic payment systems will be pre-filled from 2019 as information only. Electronic payment systems can include BPAY, PayPal, credit card facilities and others.

Data displayed will include:

- provider name
- net annual payments
- transaction currency
- more data exists indicator (maximum of 25 records can be displayed).

Taxable payments

We will pre-fill payment and grant information reported to us in the *Taxable payments annual report* by:

- businesses in the building and construction industry
- government entities
- cleaners and courier services from 2019.

Contractor payments

Contractor payment information reported to us in the *Taxable payments annual report* will be pre-filled.

Where a contractor has received payments for services from multiple businesses and/or government entities, the information will be available as reports are received and processed. It may take some time for all this information to be reported.

Only high-quality data will be pre-filled, but all data may be used for compliance purposes at a later time. Amounts invoiced but not actually paid to the contractor in the financial year are not included in this year's information. Contractors should check their own records to ensure all income is included in their tax returns.

The contractor payment information will not be mapped to a specific label – it will be provided in a summary.

As with other pre-filled items, information will only be available for individual contractors – it will not be available for contractors that operate as companies, trusts or partnerships.

The contractor payment information will include:

- payer name
- payer ABN
- date available for pre-filling
- type – (original or amended)
- gross amount paid
- GST
- tax withheld.

Note:

- The gross amount includes GST, if it has been charged.

- Amounts invoiced, but not actually paid in the financial year, are not included.

Changes for 2019

Contractor payment information reported on contractors that provide cleaning or courier services.

Changes for 2020

Contractor payment information reported on contractors that provide road freight services, security, investigation, surveillance or IT services.

Changes for 2021

Certain government grants are potentially treated as non-assessable, non-exempt income for the grant recipient. Informative messaging will display where government grants have been reported as potentially non-assessable, non-exempt income, refer to Non-assessable non-exempt government grants.

For more information, see Taxable payments annual report (TPAR).

Government grants

Government grant information reported to us in the *Taxable payments annual report* (TPAR) will be pre-filled.

Government grant information will not be mapped to a specific label – it will be provided in a summary. Consider the nature of the grant to determine if it should be included as income in your client's tax return.

Government grant information will include:

- payer name
- payer ABN
- name of grant or grant program
- date of grant payment
- gross amount paid
- GST
- date available for pre-filling

- type (original or amended).

Note that the:

- gross amount paid includes GST, if it has been charged
- report may not include all government grants paid
- nature of the grant must be considered before including it in the income tax return.

For more information, see Payments government entities need to report in their TPAR.

Net farm management deposits or repayments

Information is reported by financial institutions and will include:

- company name
- investment reference number
- account name
- details of deposits, repayments, transfers in and transfers out
- interest offset account.

If the pre-fill data provided do not match your client's records, you should use the information provided by the client.

Changes for 2020

Amount of closing balance and date available for pre-filling will be provided as information only.

Tax offsets

A reminder message will be displayed when your client may be eligible for item **T1** – seniors and pensioners tax offset (SAPTO) because they either:

- were in receipt of a qualifying Australian Government pension or allowance (declared at label **6** in the income tax return)

- weren't in receipt of an Australian Government pension or allowance (declared at label **6** in the income tax return) however they both
  - satisfy the age requirement for the Centrelink age pension, as at 30 June of the current financial year
  - were eligible for an Australian Government age pension.

The following items will be displayed:

- Australian superannuation income stream – item **T2**
- remote area allowance (used in zone offset calculations at **T4**)
- early stage venture capital limited partnership – current year tax offset for managed funds at item **T8K**
- early stage venture capital limited partnership (ESVCLP) – tax offset amount carried forward from previous year at item **T8M**
- early stage investor – current year tax offset for managed funds at item **T9L**
- early stage investor – tax offset amount carried forward from previous year at item **T9O**
- the total exploration credits reported by private companies and managed funds will be displayed at item **T11**.

Medicare levy surcharge (MLS)

We will provide details reported to us by health funds to help you confirm that your client held an adequate level of health insurance.

Information will be processed using our enterprise systems and will be updated throughout the week, for the current financial year and the previous financial year only. No updates will occur on weekends.

Information will include:

- health insurer ID and name
- membership number
- start and end date of the policy.

If Medicare levy surcharge details are not available when you request the pre-fill information, you will need to use the details provided in the private health insurance statement from your client's fund or funds.

From 2019, health insurers are not required to send private health insurance statements to clients, unless requested. You will need to contact the health fund for a statement.

Changes for 2020

New message provides information on how to determine if a Medicare levy surcharge liability applies.

For more information, see Your private health insurance statement.

Private health insurance policy details

From 2019, health insurers are no longer required to send a private health insurance statement to their clients, unless their client requests one.

Information will be processed using our enterprise systems and will be updated throughout the week, for the current financial year and the previous financial year only. No updates will occur on weekends.

All rebate percentages are adjusted annually on 1 April.

This means your client's rebate percentage for premiums paid before 1 April will be different to the rebate percentage for premiums paid on or after 1 April. The benefit codes distinguish which period the data relates to.

Information will include:

- health insurer ID and name
- membership number
- premiums eligible for Australian Government rebate
- Australian Government rebate received
- benefit code
- a message and link to more information about Private health insurance statement availability.

Changes for 2019

Health insurers are not required to send private health insurance statements to clients unless requested.

New message and link to more information about the Private health insurance statement availability.

Changes for 2020

New message provides information on how to determine if a Medicare levy surcharge (MLS) liability applies.

MLS is to be determined by the agent completing the return. In respect of whether the client has private patient hospital cover or not for the full year, the tax agent will need to calculate the number of days based on the MLS start and end dates provided. They will first need to check if the client's dependants, including their spouse (if any), also had an appropriate level of private patient hospital cover for the income year.

If private health insurance policy details have pre-filled, but there is no MLS information pre-filled, it means there was no private patient hospital cover for that policy, for that year, from that fund. The client may have had ancillary cover only. If there are start and end dates within the relevant financial year, then the policy provided private patient hospital cover between (inclusive) the dates specified.

If the client has private health insurance (PHI) and the MLS details or PHI policy details (or both) and are not yet available when you request the pre-fill information, you will need to use the details provided in your private health insurance statement from your client's fund or funds.

For more information, see Private health insurance rebate.

Early stage innovation company

The following data will be displayed in 2019:

- company name
- share issue date
- amount paid.

We can display a maximum of 20 share disposals only.

Income test related items

We will display the following data as reported on payment summaries:

- total reportable fringe benefits amounts – item **IT1**
- reportable employer superannuation contributions – item **IT2**
- tax-free government pensions – item **IT3**.

Ensure compulsory super amounts are not included.

For more information, see Recurring data issues – reportable employer super contributions on payment summaries or income statements.

ATO data

This section includes amounts to help you estimate your client's refund or debt.

Help and other income-contingent loans debts

Information will be displayed for repayable amounts of income-contingent loans for:

- Higher Education Loan Program (HELP)
- Student Financial Supplement Scheme (SFSS)
- Trade Support Loan (TSL)
- Student Start-up Loan (SSL)
- ABSTUDY Student Start-up Loan (ABSTUDY SSL).

The repayable balance provided by pre-filling may be different to your client's account balance. The repayable balance doesn't include new debts until they become repayable. There is a lead time between when the debt is incurred and when it becomes repayable.

Indexation is applied to repayable amounts each year on 1 June.

For 2020, the pre-fill amount displayed includes the repayable balance at 1 June 2020, less any repayments made after that date.

Where the pre-fill request is made between:

- 1 January and 31 May of the current year, the repayable balance will only include debts incurred up to (but not including) 1 January of the previous calendar year
- 1 June and 31 December of the current year, the repayable balance will only include debts incurred up to (but not including) 1 January

of the current calendar year.

Changes for 2020

Vocational and Educational Training Student Loans (VSL) debt has now separated from the HELP debt.

Prior year amounts

If the pre-fill request is for an outstanding prior year return, the repayable amount is shown as at the date the pre-fill request is made. This means if a pre-fill request is made for a prior year return, the current repayable loan balance is shown and will be the repayable amount regardless of the income year of the return.

PAYG instalments

The total amount displayed represents the calculated liability regardless of payment.

Accumulative low-rate cap

Information will include:

- accumulative low-rate cap amount
- year
- low-rate cap used
- messaging where client has exceeded the low-rate cap.

Income averaging for primary producers and special professionals

We will display the following amounts for:

- primary producers – basic taxable income amounts by year
- special professionals – taxable professional income amounts by year.

Changes for 2020

New message to manually calculate average taxable professional income for foreign residents.

Overdue income tax returns

An overdue income tax returns advisory message will display in the pre-fill report when your client has one or more outstanding tax returns in the 3 years immediately prior.

Changes for 2020

- Advisory message will provide year-specific outstanding tax returns in the 3 years immediately prior.

Personal superannuation contribution deductions

Information will be pre-filled from 2019 as information only which includes:

- total superannuation contributions claimed on notice of intent (NOI)
- provider name
- provider ABN
- member account number
- indication of fund NOI receipt and acknowledgment.

First home super saver scheme (FHSS)

Information will be pre-filled from 2019 as information only, which includes:

- total assessable FHSS released amounts – item **24R**
- total tax withheld – assessable FHSS released amounts – item **24S**.

Prior-year tax return details

This data is provided by our systems from the previous year's tax return:

- occupation description and code (not available in PLS)
- sources of supplementary income reported (not available in PLS)
- rental property address and date first earned income
- net capital losses carried forward to later income years
- business income and expenses – closing stock

  - total closing stock amount
  - subtotals for primary and non-primary production amounts (not available in PLS)
  - valuation method type – **C** cost, **M** market selling value or **R** replacement value (not available in PLS)
- deductions reported (not available in PLS)
  - includes a message where work-related expenses were high compared to clients in the same occupation with similar income (now also available in PLS)
  - cost of managing tax affairs amount will display as a combined value of the split components (D10N, D10L and D10M) for 2019
  - a new message refers to Online services for agents, lodgment history, to view all labels completed in your client's prior year income tax return
- dependents
  - number of dependent children and students for Medicare (**M1**)
  - number of dependent children for Income test **IT8** – (available in PLS)
- spouse details – name, date of birth and gender (not available in PLS).

Changes for 2020

The split sub-components (D10N, D10L and D10M) of *Cost of managing tax affairs* (COMTA) will pre-fill separately in 2020.

Prior year personal superannuation contributions will no longer display.

Changes for 2021

Spousal gender field removed.

For more information, see Online services for agents.

JobKeeper Payment Scheme

We will provide pre-fill information about JobKeeper payments for sole traders who received the payments for themselves plus any amounts

paid to their eligible employees (if applicable) since 1 July 2020, to assist with the preparation of their 2020–21 individual tax return.

The JobKeeper payment information will not be mapped to a specific label – it will be provided in a summary.

Only high-quality data will be pre-filled. Sole traders should review and cross-check all payment amounts received during the 2020–21 financial year with their own records to ensure all income is included in their tax returns.

Where a sole trader has received JobKeeper payments for themselves and any amounts paid to their eligible employees, the total payment amount received should be declared on the Business and professional Items schedule, at 'Assessable government industry payments'.

For primary producers the payments will be included in label G.

For non-primary producers the payments will be included in label H.

Sole traders that have only claimed for their eligible employees will not be provided with a total amount of JobKeeper payments received since 1 July 2020.

As with other pre-filled items, information will only be available for individuals. It will not be available for non-individual entities that operate as companies, trusts or partnerships.

The JobKeeper payment information will include:

- payment type
- total gross amount received.

Current data issues

Check for current data issue with pre-filing data.

Resolving discrepancies

Discrepancies between the information sent to your clients and the information reported to us for pre-filling need to be resolved with the data provider before you lodge your client's return.

If you are unable to resolve the discrepancy or have notification that an income or account does not belong to your client, we prefer you to contact us in Online services for agents. To send a new message:

- from the Agent home page, select **Communication**, then **Practice mail**, **or** from the **Client summary**, select **Profile**, then **New messages**
- select **New** message
- select the topic **Income tax**
- select the subject **Pre-filled tax return data incorrect**
- complete the required fields and attach the relevant form if required
- select the **Declaration**, then select **Send**
- 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.

QC 52732

Pre-filling 2016–18

See ATO pre-fill information for 2016–18.

Last updated 4 June 2024

Available pre-filling reports

List of information and years available in ATO pre-filling reports

Information type	2016	2017	2018
Taxpayer details	yes	yes	yes
PAYG payment summaries	yes	yes	yes
Government payments	yes	yes	yes

ATO interest	yes	yes	yes
Interest income	yes	yes	yes
Dividend and interest schedule	yes	yes	yes
Dividend income	yes	yes	yes
Employee share schemes	yes	yes	yes
Managed funds distributions	yes	yes	yes
Partnership distributions	yes	yes	yes
Foreign source investment income	yes	yes	yes
Share disposals	yes	yes	yes
Property transfers	no	yes	yes
Taxable payments	yes	yes	yes
Net farm management deposits or repayments	yes	yes	yes
Tax offsets	yes	yes	yes
Medicare levy surcharge	yes	yes	yes
Private health insurance policy details	yes	yes	yes
Income test related items	yes	yes	yes
ATO data	yes	yes	yes
Prior year tax return details	yes	yes	yes

This information is available in the pre-filling report in:

- Online services for agents
- practitioner lodgment service (PLS) with some exceptions. MyDeductions is included in PLS.

Taxpayer details

The following information can be pre-filled from our records:

- name
- Australian residency (at the report creation date)
- postal and residential address
- phone number (not available for pre-filling from 2018)
- date of birth.

PAYG payment summaries

All original and amended PAYG payment summaries as they are reported to us by employers and super funds will be available.

PAYG payment summary – individual non-business

The pre-filling service will provide the following details if reported:

- salary or wages (including paid parental leave)
- allowances, earnings, tips, director's fees, etc
- lump sum payments
- Australian Government allowances and payments
- Australian annuities and superannuation income streams
- foreign source income
- other income, including lump sum E payments
- union and profession association fees
- workplace giving
- total reportable fringe benefits amounts
- reportable employer superannuation contributions.

PAYG payment summary – employment termination payment

The pre-filling service will provide the following detail if reported – employment termination payments.

PAYG payment summary – Australian annuities and superannuation income streams (AASIS)

(Known as *Superannuation income stream payment summaries* prior to 2018)

The pre-filling service will provide the following details if reported:

- Australian annuities and superannuation income streams
- Australian superannuation income streams.

Changes for 2018

Message added where AASIS income may no longer be exempt after the introduction of the transfer balance cap.

Reversionary income stream indicator ('Yes' or 'No') added.

Descriptions updated for lump sum in arrears payments.

PAYG payment summary – superannuation lump sum

The pre-filling service will provide the following detail if reported – Australian superannuation lump sum payments.

PAYG payment summary – business and personal services income

The pre-filling service will provide the following detail if reported – attributed personal services income.

Voluntary agreements, labour hire and other specified payments

Details of payments made under voluntary agreements, labour hire and other specified payments will display as information only. Check with your client and declare this income for the appropriate item on the tax return.

Reportable employer super contributions reported on this payment summary will display.

Government payments

The pre-filling service will provide information from:

- Centrelink
- Department of Veterans' Affairs (DVA)
- Department of Education, Skills and Employment (previously Department of Employment, Skills, Small and Family Business).

This information consists of:

- taxable payments, including pensions and allowances
- tax-free government pensions.

ATO interest

A new reporting method was introduced from 2016 that:

- captures deductions and interest income by processed date
- reports a **net** interest amount at either
  - **24Y** or **D10** for 2016 and 2017
  - **24X** or **D10N** for 2018 and later income years.

If you choose not to rely on our pre-fill information you will need to manually calculate the interest amounts using your client's statement of account.

Interest data will not be provided in all circumstances and manual calculation will be required.

We provide ATO interest sourced from our systems on the income tax and integrated client account (ICA). From 2018, ATO interest on FBT and ICA insolvency accounts are included. Assessable interest amounts we pay will display at item **10L** – Gross interest, and will include:

- interest on early payments
- interest on overpayments

- delayed refund interest.

A net interest amount will display as follows – either:

- A total net assessable interest income amount will display at **24Y** or **24X**, which will include remitted (or reimbursed)
  - general interest charge (GIC)
  - shortfall interest charge (SIC)
  - late payment interest (LPI).
- A total net deductible interest expense will display at **D10** or **D10N**, which will include imposed
  - GIC
  - SIC
  - LPI.

For more information, see Calculate and report ATO interest.

ATO interest – recurring data issues

In some circumstances, we may not provide pre-fill data but will display a message that the client has interest. In this case, you will need to manually calculate the deductions or income amounts, using either reporting method.

In addition pre-fill reports may not capture your clients' specific circumstances and you may need to adjust the interest amounts reported for:

- recoupments of interest charged
- change in residency status
- movement of transactions across the ICA.

You should check your client's statement of account to ensure the accuracy of the pre-fill data **before** lodging their tax return.

For more information, see Recurring data issues – Calculating ATO interest – the business rules used to determine if ATO interest data may not suit your client's circumstance.

Changes for 2018

ATO interest on fringe benefits tax (FBT) and insolvency accounts is pre-filled.

- The individual income tax return labels you use to report ATO interest changed to display the total net ATO interest amounts at either
  - interest charged by the ATO shown at new item **D10N** Cost of managing tax affairs – Interest charged by the ATO
  - interest remitted or reimbursed by the ATO shown at new item **24X** Other income – Category 2 (ATO interest).

Interest income

Information reported to us by financial institutions and private companies will be available for pre-filling.

Available information consists of:

- interest-bearing accounts, including savings accounts, term deposits and fixed interest securities
- interest distributed by private companies
- individual sole and joint accounts – for example
  - husband and wife joint accounts will be displayed
  - business partnership, trust, and superannuation accounts will not be displayed.

Apportioned amounts are calculated according to the number of investment owners reported by the provider.

There may be instances where the interest from children's bank accounts is pre-filled for the parent. Refer to Recurring data issues – Interest from non-formal trust accounts.

You may also notice an amount of investment income that belongs to a linked non-individual, such as a super or trust fund. Refer to Recurring data issues – Non-individual investment income for details.

Changes for 2018

Message added where all interest may not have been reported in the previous year.

Dividend and interest schedule

Dividend and interest information reported by companies through the company tax return is available for pre-filling at item **10** – Gross interest and item **11** – Dividends.

Apportioned amounts are calculated according to the number of investment owners reported by the financial institution.

Dividend income

Information reported to us by share registries, private companies and most listed public corporations is available for pre-filling at item **11** – Dividends.

Apportioned amounts are calculated according to the number of investment owners reported by the financial institution.

Information is generally available within a couple of days of being reported, and consists of:

- investment accounts that are issuer or Clearing House Electronic Sub-register System (CHESS) sponsored
- dividends paid by private companies
- individual sole and joint accounts – for example
  - husband and wife joint accounts will be displayed
  - business partnership, trust, and superannuation accounts will not be displayed
- listed investment company capital gain deduction – shown at item **D8** (from 2017).

Changes for 2018

Message added where all dividends may not have been reported in the previous year.

Employee share schemes

We will provide details of your client's employee share scheme (ESS) interests as reported by employers and other payers on the ESS annual report.

Information consists of:

- employer's name and Australian business number (ABN)
- shareholder registration number (SRN) or holder identification number (HIN)
- plan reference number
- amount of discount from taxed upfront schemes – eligible for reduction
- amount of discount from taxed upfront schemes – not eligible for reduction
- amount of discount from deferral schemes
- amount of discounts on ESS interests acquired pre 1 July 2009 and 'cessation time' occurred during the financial year
- TFN amounts withheld from discounts.

Changes for 2016

Consolidation of the account holding type into the SRN or HIN field.

The employee’s identifier will not be displayed.

There will not be an indication of original or amended data being displayed. The information displayed is the most up-to-date reported data.

For some employees with overseas employment periods, informative messaging may be displayed to indicate whether certain discount amounts have been adjusted and reported as assessable amounts, or have not been adjusted and are reported as gross amounts.

Changes for 2018

From 2018, new and amended ESS data reported for 2015 and prior years will not be updated in pre-fill.

New and amended ESS data reported for 2016 and later years will continue to be updated in pre-fill.

Managed funds distributions

Managed investment funds will provide distribution income details as reported in the annual investment income report (AIIR).

Information includes:

- trusts
- partnerships
- capital gains
- foreign entities
- foreign source income and foreign assets or property.

You will be able to view details of:

- a list of managed fund accounts
- sole and joint investments (as an individual)
  - husband and wife joint investments will be displayed.

Changes for 2016

The capital gains indexation method field will not be displayed. Any amounts reported at this field will be included in the Capital gains other method amount.

New field for Transfer or trust income. Apportioned amounts are calculated according to the number of investment owners reported by the financial institution.

If the pre-filled information doesn't match your client's distribution statement, use the information the fund manager provided to your client. Contact the managed fund if you have any questions.

Changes for 2017

New data pre-filled for managed fund distributions are:

- share of early stage investor tax offset
- share of early stage venture capital limited partnership tax offset
- share of foreign resident capital gains withholding credits
- exploration credits
- other income

- attribution managed investment trust (AMIT) cost base net amount – excess
- AMIT cost base net amount – shortfall.

Partnership distributions

Statement of distribution information reported by partnerships through the partnership tax return will be available for pre-filling in the partner's individual tax return.

Information will consist of:

- partnerships and trusts
- foreign source income and foreign assets or property
- other refundable tax offsets

You will be able to view details of partnerships.

If the pre-filled information doesn't match your client's statement of distributions, use the information the partnership provided to your client – contact the partner who notices are sent to if you have any questions.

Changes for 2016

New data fields from the statement of distribution reported through the partnership tax return will be available:

- share of exploration credits
- share of net small business income
- credit for TFN amounts withheld from payments from closely withheld trusts (not available through PLS)
- share of credit for amounts withheld from foreign resident withholdings.

Changes for 2017

New data pre-filled for partnership distributions include:

- net financial investment loss
- net rental property loss.

Foreign source investment income

Foreign source investment income reported by financial institutions and private companies through the *Annual investment income report* (AIIR) will be available for pre-filling from 2016.

Apportioned amounts are calculated according to the number of investment owners reported by the financial institution.

Share disposals

Details of share disposals are provided to remind taxpayers about possible capital gains tax events and will contain the:

- company name
- Australian Securities Exchange (ASX) code
- HIN or SRN
- date of sale
- number of shares sold
- number of investors.

The following types of transactions will be included:

- PRF – preference shares
- ORD – ordinary shares
- CDI – CHESS – depository interest transactions.

We are able to display a maximum of 20 share disposals.

Changes for 2018

Capital proceeds shown where available.

Indicator added to advise whether data is original or amended (Online services for agents only).

Share buybacks

Share holdings will be pre-filled where your client participated in a share buyback event that may have resulted in a capital gains event.

Property transfers

From 2017, information about property transfers will be pre-filled. We are able to display a maximum of 5 property transfers only.

Details of property transfers are provided to remind taxpayers about possible capital gains tax events and will contain:

- messaging where your client may have transferred a property resulting in a capital gains tax event
- messaging where the property may have been the client's main residence
- property address
- contract date
- settlement date
- sale price.

Taxable payments

From 2013, contractor payment information reported to us in the *Taxable payments annual report* will be pre-filled.

The contractor payment information is not mapped to a specific label – it will be provided in a summary.

Information is only available for individual contractors – it is not available for contractors that operate as companies, trusts or partnerships.

The contractor payment information includes:

- payer name
- payer ABN
- date available for pre-filling
- type
- tax withheld where ABN not quoted
- total GST
- gross amount paid.

It should be noted that:

- the gross amount includes GST, if it has been charged
- amounts invoiced, but not actually paid in the financial year, are not included.

Government grants

Government grant information reported to us in the *Taxable payments annual report* will be pre-filled from 2018.

Government grant information will not be mapped to a specific label – it will be provided in a summary. Consider the nature of the grant to determine if it should be included as income in your client's tax return.

Government grant information will include:

- payer name
- payer ABN
- name of grant or grant program
- date of grant payment
- gross amount paid
- GST
- date available for pre-filling
- type (original or amended).

Note:

- gross amount paid includes GST, if it has been charged
- report may not include all government grants paid
- nature of the grant must be considered before including it in the income tax return.

Changes for 2018

Payments made by government entities for services and grants paid to ABN holders displayed.

For more information, see Government entities – Taxable payments annual report.

Net farm management deposits or repayments

Information is reported by financial institutions and will include:

- company name
- investment reference number
- account name
- details of deposits, repayments, transfers in and transfers out
- interest offset account (from 2017).

If the pre-fill data provided is different from your client's records, you should use the information provided by the client.

Tax offsets

Seniors and pensioners – a reminder message will be displayed if your client may be eligible.

Australian superannuation income stream – amounts reported on payment summaries will be displayed at **T2**.

Zone – Remote area allowance amounts reported on payment summaries will be displayed for information (for zone tax offset eligibility and calculation at **T4**).

Exploration credits – the total amount of exploration credits reported by companies and partnerships will be displayed at **T9** (2016 only).

Exploration credits from managed funds displayed at **T11** (from 2017).

Early stage venture capital limited partnership – Current year tax offset for managed funds at item **T8** (from 2017) and **T8K** (from 2018).

Early stage venture capital limited partnership – Tax offset carried forward from previous year displayed at **T8M** (from 2018).

Early stage investor – Current year tax offset for managed funds at item **T9** (from 2017) and **T9L** (from 2018).

Early stage investor – Tax offset carried forward from previous year displayed at **T9O** (from 2018).

Changes for 2016

Remote area allowance will be displayed as information only for use in determining zone tax offset eligibility and calculations.

The total amount of exploration credits reported by companies through the *Annual investment income report* (AIIR), and partnerships through the partnership distribution statement will be displayed at **T9**.

Message relating to net medical expenses tax offset removed.

Changes for 2017

Share of current year Early stage venture capital limited partnership now at **T8**.

Share of current year Early stage investor now at **T9**.

Exploration credits from managed funds now at **T11**.

Changes for 2018

Early stage venture capital limited partnership – Tax offset amount carried forward from previous year will be shown at **T8M**.

Early stage investor – Tax offset amount carried forward from previous year will be shown at **T9O**.

Early stage venture capital limited partnership – Current year tax offset for managed funds changed from item **T8** to **T8K**.

Early stage investor – Current year tax offset for managed funds changed from item **T9** to **T9L**.

Medicare levy surcharge

We will provide details reported to us by health funds to help you confirm that your client held an adequate level of health insurance.

Information will be processed using our enterprise systems and will be updated throughout the week, but no updates will occur on weekends. Only pre-filled data for the current financial year and the previous financial year will update.

Information will include:

- health insurer ID and name
- membership number

- start and end date of the policy
- type of policy (no longer displayed from 2017)
  - **S** – Single cover
  - **P** –Single parent cover
  - **C** – Couple cover
  - **F** – Family cover.

Private health insurance policy details

All rebate percentages are adjusted annually on 1 April.

This means the rebate percentage for premiums paid before 1 April will be different to the rebate percentage for premiums paid on or after 1 April.

The benefit codes indicate which percentage applies to the premiums (as determined by the payment date and the age of the client) but it is not the rebate percentage.

Information will be processed using our enterprise systems and will be updated throughout the week, but no updates will occur on weekends. Only pre-filled data for the current financial year and the previous financial year will update.

Information will include:

- health insurer ID and name
- membership number
- premiums eligible for Australian Government rebate
- Australian Government rebate received
- benefit code.

For more information, see Private health insurance rebate.

Income test related items

We will display in the TAP pre-filling report the following data as reported on payment summaries:

- total reportable fringe benefits amounts
- reportable employer superannuation contributions
- tax-free government pensions.

Ensure compulsory super amounts are not included.

For more information, see Recurring data issues – Reportable employer super contributions on payment summaries.

ATO data

This section includes amounts to help you estimate your client's refund or debt.

Help and other Income-contingent loans debts

Information will be displayed for repayable amounts of income-contingent loans for:

- Higher Education Loan Program (HELP)
- Student Financial Supplement Scheme (SFSS)
- Trade Support Loan (TSL)
- Student Start-up Loan (SSL) (from 2017)
- ABSTUDY Student Start-up Loan (ABSTUDY SSL) (from 2017).

The repayable balance provided by pre-filling may be different to your client's account balance. The repayable balance does not include new debts until they become repayable. There is a lead time between when the debt is incurred and when it becomes repayable.

Indexation is applied to repayable amounts each year on 1 June.

For 2018, the pre-fill amount displayed includes the repayable balance at 1 June 2018, less any repayments made after that date.

Where the pre-fill request is made between:

- 1 January and 31 May of the current year, the repayable balance will only include debts incurred up to (but not including) 1 January of the previous calendar year
- 1 June and 31 December of the current year, the repayable balance will only include debts incurred up to (but not including) 1 January

of the current calendar year.

Prior year amounts

If the pre-fill request is for an outstanding prior year return, the repayable amount is shown as at the date the pre-fill request is made. This means if a pre-fill request is made for a prior year return, the current repayable loan balance is shown and will be the repayable amount regardless of the income year of the return.

PAYG instalments

The total amount displayed represents the calculated liability regardless of payment.

Accumulative low-rate cap

Information will include:

- accumulative low-rate cap amount
- year
- low-rate cap used
- messaging where client has exceeded the low-rate cap.

Income averaging for primary producers and special professionals

We will display the following amounts for:

- primary producers – basic taxable income amounts by year
- special professionals – taxable professional income amounts by year
  - average calculated amount for special professionals removed from 2018
  - message advising manual calculation of the pre-filled amounts according to the client's income averaging residency status.

Overdue income tax returns

An overdue income tax returns advisory message will display in the pre-fill report when your client has one or more outstanding tax returns in the 3 years immediately prior.

Prior year tax return details

This data is provided by our systems from the previous year's tax return:

- rental property details reported
- net capital losses carried forward to later income years
- business income and expenses
  - closing stock total
  - valuation method type – **C** cost, **M** market selling value or **R** replacement value (not available in PLS)
  - subtotals for primary and non-primary production amounts added (from 2017) (not available in PLS)
- the occupation description and code (not available in PLS)
- source of supplementary income reported (not available in PLS)
- deductions reported (not available in PLS)
  - includes a work-related expense message where clients had comparatively high deductions for work-related expenses (available in Online services for agents from 2017 and PLS from 2018)
- dependents
  - number of dependent children and students for Medicare **M1**
  - number of dependent children for Income test **IT8** (available in PLS from 2018)
- spouse details – name, date of birth, and gender (not available in PLS).

Changes for 2016

Spouse gender to include 'Indeterminate'.

Closing stock total and type is provided to assist in completing the opening stock balances in the current year individual tax return.

Tax offsets removed.

Changes for 2017

Work-related expense message added where clients had comparatively high deductions for work-related expenses.

Business income and expenses – prior year closing stock amounts for primary and non-primary production added.

Current data issues

Check for current data issue with pre-filing data.

Resolving discrepancies

Discrepancies between the information sent to your clients and the information reported to us for pre-filling need to be resolved with the data provider before you lodge your client's tax return.

If you are unable to resolve the discrepancy or have notification that an income or account does not belong to your client, we prefer you to contact us online in Online services for agents. To send a new message:

- from the Agent home page, select **Communication**, then **Practice mail**, **or** from **Client summary**, select **Profile**, then **New messages**
- select **New** message
- select the topic **Income tax**
- select the subject **Pre-filled tax return data incorrect**
- complete the required fields and attach the relevant form if required
- select the **Declaration**, then select **Send**
- 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.

QC 59392

Pre-filling 2012–15

See ATO pre-fill information for 2012–15.

Last updated 3 June 2025

Available pre-filling reports

The following information is available in ATO pre-filling reports for the years shown.

Information type	2012	2013	2014	2015
Taxpayer details	yes	yes	yes	yes
PAYG payment summaries	yes	yes	yes	yes
Government payments	yes	yes	yes	yes
ATO interest	yes	yes	yes	yes
Interest income	yes	yes	yes	yes
Dividend and interest schedule	no	no	no	yes
Dividend income	yes	yes	yes	yes
Employee share schemes	yes	yes	yes	yes
Managed funds distributions	yes	yes	yes	yes
Partnership distributions	no	no	no	yes
Share disposals	yes	yes	yes	yes
Taxable payments	no	yes	yes	yes

Net farm management deposits or repayments	yes	yes	yes	yes
Tax offsets	yes	yes	yes	yes
Private health insurance policy details	yes	yes	yes	yes
Medicare levy surcharge	yes	yes	yes	yes
Income test related items	yes	yes	yes	yes
ATO data	yes	yes	yes	yes
Prior year tax return details	yes	yes	yes	yes

Taxpayer details

The following information can be pre-filled from our records:

- name
- gender (not available for pre-filling from 2016)
- Australian residency (at the report creation date)
- postal and residential address
- phone number
- date of birth.

PAYG payment summaries

All original and amended PAYG payment summaries as they are reported to us by employers and super funds will be available.

PAYG payment summary – individual non-business

The pre-filling service will provide the following details if reported:

- salary or wages (including paid parental leave)
- allowances, earnings, tips, director's fees, etc
- lump sum payments
- Australian Government allowances and payments
- Australian annuities and superannuation income streams
- foreign source income
- other income, including lump sum E payments
- union and professional association fees
- workplace giving
- total reportable fringe benefits amounts
- reportable employer superannuation contributions.

PAYG payment summary – employment termination payment

The pre-filling service will provide the following detail if reported – employment termination payments.

PAYG payment summary – superannuation income stream

The pre-filling service will provide the following details if reported:

- Australian annuities and superannuation income streams
- Australian superannuation income streams.

PAYG payment summary – superannuation lump sum

The pre-filling service will provide the following detail if reported – Australian superannuation lump sum payments.

PAYG payment summary – business and personal services income

The pre-filling service will provide the following detail if reported – attributed personal services income.

Voluntary agreements, labour hire and other specified payments

Details of payments made under voluntary agreements, labour hire and other specified payments will display as information only. Check with your client and declare this income for the appropriate item on the tax return.

Reportable employer super contributions reported on this payment summary will display.

Government payments

The pre-filling service will provide information from:

- Centrelink
- Department of Veterans' Affairs (DVA)
- Department of Education, Skills and Employment.

This information consists of:

- taxable payments, including pensions and allowances
- tax-free government pensions.

ATO interest

Interest information is sourced from ATO systems.

Assessable interest amounts we paid will display, including:

- interest on early payments
- interest on overpayments
- delayed refund interest.

A net interest amount will display as follows – either:

- total net assessable interest income amount, which will include remitted (or reimbursed)
  - general Interest charge (GIC)
  - shortfall Interest charge (SIC)
  - late payment interest (LPI)

- total net deductible interest expense will display, which will include imposed
  - GIC
  - SIC
  - LPI.

In certain circumstances the business rules for the pre-fill reports do not correctly capture the interest data. (For example, where your client has not claimed a GIC deduction in an earlier year and there is a later year remission that does not have to be declared, we report the remission on the basis that a deduction has been or can be claimed.) You should check your client's statement of account to ensure the accuracy of the pre-fill data **before** lodging their tax return.

Changes for 2013 and prior income tax years

ATO interest totals are no longer provided for the 2013 and prior income tax years. A message will display advising that the client has ATO interest on their account. You will need to refer to your client's statements of account and other source documents to manually calculate ATO interest.

Changes for 2014

In certain circumstances the business rules do not correctly capture ATO interest data such as where your client has lodged late returns or been released from debt. A message will display advising that the client has ATO interest on their account. You will need to refer to your client's statements of account and other source documents to manually calculate ATO interest.

Changes for 2015

- ATO interest information available for more clients due to improved data capture such as for clients who have been formally released from paying interest amounts.
- In certain circumstances the business rules do not correctly capture ATO interest data such as where your client has lodged late returns. A message may display advising that the client has ATO interest on their account. You will need to refer to your client's statements of

account and other source documents to manually calculate ATO interest.

For more information, see Recurring data issues – Calculating ATO interest – the business rules used to determine ATO interest data may not suit your client's circumstance.

Interest income

Information reported to us by financial institutions and private companies will be available for pre-filling.

Available information consists of:

- interest-bearing accounts, including savings accounts, term deposits and fixed interest securities
- interest distributed by private companies
- individual sole and joint accounts – for example
  - husband and wife joint accounts will be displayed
  - business partnership, trust, and superannuation accounts will not be displayed.

Apportioned amounts are calculated according to the number of investment owners reported by the provider.

There may be instances where the interest from children's bank accounts is pre-filled for the parent. Refer to Recurring data issues – Interest from non-formal trust accounts.

You may also notice an amount of investment income that belongs to a linked non-individual, such as a superannuation or trust fund. Refer to Recurring data issues – Non-individual investment income for details.

Dividend and interest schedule

Dividend and interest information reported by companies through the company tax return are available from 2015.

Apportioned amounts are calculated according to the number of investment owners reported by the financial institution.

Dividend income

Information reported to us by share registries, private companies and most listed public corporations will be available.

Information includes gross and apportioned amounts for:

- unfranked dividends
- TFN amounts withheld from dividends
- apportioned amounts, which are calculated according to the number of investment owners reported by the provider.

Husband and wife joint accounts will be displayed. Business partnership, trust, and superannuation accounts will not be displayed.

Employee share schemes

We will provide details of your client's employee share scheme (ESS) interests as reported by employers and other payers on the ESS annual report.

Information consists of:

- employer's name and Australian business number (ABN)
- shareholder registration number (SRN) or holder identification number (HIN)
- plan reference number
- amount of discount from taxed upfront schemes – eligible for reduction
- amount of discount from taxed upfront schemes – not eligible for reduction
- amount of discount from deferral schemes
- amount of discounts on ESS interests acquired pre 1 July 2009 and 'cessation time' occurred during the financial year
- TFN amounts withheld from discounts.

Managed funds distributions

Managed investment funds will provide distribution income details as reported in the Annual investment income report (AIIR).

Information includes:

- trusts
- partnerships (from 2015)
- capital gains
- foreign entities
- foreign source income and foreign assets or property.

You will be able to view details of:

- a list of managed fund accounts
- sole and joint investments (as an individual)
  - husband and wife joint investments will be displayed.

Changes for 2014

New data available for managed fund distributions including:

- franked distributions from trusts
- net income from trusts
- net foreign rent
- capital gains
- other deductions relating to amounts shown at net income from trusts.

Partnership distributions

Statement of distribution information reported by partnerships through the partnership tax return will be available for pre-filling in the partner's individual tax return.

Information will consist of:

- partnerships and trusts
- foreign source income and foreign assets or property
- other refundable tax offsets.

You will be able to view details of partnerships.

If the pre-filled information doesn't match your client's statement of distributions, use the information the partnership provided to your client – contact the partner who notices are sent to if you have any questions.

Share disposals

Details of share disposals are provided to remind taxpayers about possible capital gains tax events and will contain the:

- company name
- Australian Securities Exchange (ASX) code
- HIN or SRN
- date of sale
- number of shares sold
- number of investors.

The following types of transactions will be included:

- PRF – preference shares
- ORD – ordinary shares
- CDI – CHESS – depository interest transactions.

We are able to display a maximum of 20 share disposals.

Share buybacks

Share holdings will be pre-filled where your client participated in a share buyback event that may have resulted in a capital gains event.

Taxable payments

From 2013, contractor payment information reported to us in the *Taxable payments annual report* will be pre-filled.

The contractor payment information is not mapped to a specific label – it will be provided in a summary.

Information is only available for individual contractors – it is not available for contractors that operate as companies, trusts or partnerships.

The contractor payment information includes:

- payer name
- payer ABN
- date available for pre-filling
- type
- tax withheld where ABN not quoted
- total GST
- gross amount paid.

It should be noted that:

- the gross amount includes GST, if it has been charged
- amounts invoiced, but not actually paid in the financial year, are not included.

Net farm management deposits or repayments

Information is reported by financial institutions and will include:

- company name
- account number
- account holder name
- details of deposits, repayments, transfers in and transfers out.

If the pre-fill data provided is different from your client's records, you should use the information provided by the client.

Changes for 2014

Changes to reporting of farm managed deposit data to the ATO may cause the data used for pre-filling to be incomplete. If the data provided in the pre-filling report is different from your client's records, you should use the information provided by the client.

Changes for 2015

Changes to reporting of farm managed deposit data to the ATO may cause the data used for pre-filling to be incomplete. If the data provided in the pre-filling report is different from your client's records, you should use the information provided by the client.

Tax offsets

- Seniors and pensioners – a reminder message will be displayed if your client may be eligible.
- Australian superannuation income stream – amounts reported on payment summaries will be displayed at **T2**.
- Zone – Remote area allowance amounts reported on payment summaries will be displayed for information (for zone tax offset eligibility and calculation).

Changes for 2015

A message will display if the client received the net medical expenses tax offset in 2014 and whether they may be entitled to the offset for 2015.

Private health insurance policy details

Information will be processed using our enterprise systems and will be updated throughout the week, for the current financial year and previous financial year only. No updates will occur on weekends.

All rebate percentages are adjusted annually on 1 April.

This means the rebate percentage for premiums paid before 1 April will be different to the rebate percentage for premiums paid on or after 1 April.

The benefit codes indicate which percentage applies to the premiums (as determined by the payment date and the age of the client) but it is not the rebate percentage.

Information will include:

- health insurer ID and name
- membership number
- premiums eligible for Australian Government rebate

- Australian Government rebate received
- benefit code.

For more information, see Your private health insurance statement.

Medicare levy surcharge

We will provide details reported to us by health funds to help you confirm that your client held an adequate level of health insurance.

Information will be processed using our enterprise systems and will be updated throughout the week, for the current financial year and previous financial year only. No updates will occur on weekends.

Information will include:

- health insurer ID and name
- membership number
- start and end date of the policy
- type of policy
  - **S** – Single cover
  - **P** – Single parent cover
  - **C** – Couple cover
  - **F** – Family cover.

Income test related items

We will display in the TAP pre-filling report the following data as reported on payment summaries:

- total reportable fringe benefits amounts
- reportable employer superannuation contributions
- tax-free government pensions.

Ensure compulsory super amounts are not included.

For more information, see Recurring data issues – Reportable employer super contributions on payment summaries.

ATO data

This section includes amounts to help you estimate your client's refund or debt, such as:

- Higher Education Loan Program (HELP), Student Financial Supplement Scheme (SFSS) and Trade Support Loan (TSL) repayable balances
- PAYG instalments – the total amount displayed represents the calculated liability regardless of payment
- income averaging for primary producers and special professionals
- accumulative low-rate cap
- overdue income tax returns advisory message will display in the TAP pre-fill report when your client has one or more outstanding tax return in the 3 years immediately prior.

Prior year tax return details

This data is provided by our systems from the previous year's tax return:

- rental property details reported
- net capital losses carried forward to later income years
- the occupation description and code source of supplementary income reported
- deductions reported
- tax offset reminders
- number of dependent children reported
- spouse details – name, date of birth and gender.

Changes for 2012

New messaging relating to the Antsis decision where clients had prior year self-education expenses. From 2012 deductions for self-education expenses may not be claimable against government assistance payments.

Current data issues

Check for current data issue with pre-filing data.

Resolving discrepancies

Discrepancies between the information sent to your clients and the information reported to us for pre-filling need to be resolved with the data provider before you lodge your client's return.

If you are unable to resolve the discrepancy or have notification that an income or account does not belong to your client, we prefer you to contact us online in Online services for agents. To send a new message:

- from the Agent home page, select **Communication**, then **Practice mail**, **or** from the **Client summary**, select **Profile**, then **New messages**
- select **New** message
- select the topic **Income tax**
- select the subject **Pre-filled tax return data incorrect**
- complete the required fields and attach the relevant form if required
- select the **Declaration**, then select **Send**
- 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.

QC 52502

Pre-filling 2009–11

See ATO pre-fill information for 2009–11.

Last updated 3 June 2025

Available pre-filling reports

List of information and years available in ATO pre-filling reports

Information type	2009	2010	2011
Taxpayer details	yes	yes	yes
PAYG payment summaries	yes	yes	yes
Government payments	yes	yes	yes
Interest income	yes	yes	yes
Dividend income	yes	yes	yes
Employee share schemes	no	no	yes
ATO interest	yes	yes	yes
Managed funds distributions	yes	yes	yes
Family tax benefit	no	no	yes
Baby bonus	yes	no	no
Share disposals	no	no	yes
Net farm management deposits or repayments	yes	yes	yes
Deductions	yes	no	no
Tax offsets	yes	yes	yes
Private health insurance policy details	yes	yes	yes
Medicare-related items	yes	yes	yes

Income-test related items	no	yes	yes
Other important information	yes	yes	yes
Prior year income tax return details	yes	yes	yes

Taxpayer details

The pre-filling report displays your client's personal details. The following information will come from our records:

- name
- gender
- Australian residency as at the report creation date
- postal and residential address
- phone number
- date of birth.

PAYG payment summaries

Information will display from all original and amended PAYG payment summaries from employers and super funds.

PAYG payment summary – individual non-business

The report will display details for:

- salary or wages
- allowances, earnings, tips, director's fees, etc
- employer lump sum payments
- Australian Government allowances and payments
- union and professional association fees (from 2010)
- workplace giving (from 2010)
- foreign source income (from 2011)
- total reportable fringe benefits amounts

- other income.

PAYG payment summary – employment termination payment

The summary will display details for:

- employment termination payments details.

PAYG payment summary – superannuation income stream

The report will display details for:

- Australian annuities and superannuation income streams
- Australian superannuation income stream.

PAYG payment summary – superannuation lump sum

The summary will display details for:

- Australian superannuation lump sum payments.

PAYG payment summary – personal services attributed income

The summary will display details for:

- Attributed personal services income.

PAYG payment summary – voluntary agreement and PAYG payment summary – labour hire and other specified payments

The report will display details as information only. Check this information with your client and declare it at the appropriate item on the tax return.

Non-super annuities

Details are pre-filled to the relevant label, along with the existing data about super income stream payment summaries. The total of these amounts will be displayed in the income summary.

Government payments

Information will be displayed from:

- Centrelink
- Department of Veterans' Affairs (DVA)
- Department of Education Skills and Employment (DESE).

The report will display details for:

- Australian Government allowances and payments
- Australian Government pensions and allowances
- zone and overseas rebate
- emergency payments are taxable payments that are not mapped to a label, (these payments may be declared at item 5 or 24 depending on the taxpayer's circumstances.

You will be able to view:

- taxable payments, including pensions and allowances
- tax exempt payments that can be used to calculate some tax offsets
- tax-free pensions from Centrelink and the Department of Veteran's Affairs (DVA) displayed (from 2011)
- parental leave payments made by employers and Centrelink (from 2011).

Interest income

Information will be displayed for:

- interest-bearing accounts, including savings accounts, term deposits and fixed interest securities
- sole and joint accounts (as an individual), for example
  - husband and wife joint accounts will be displayed
  - business partnership accounts will not be displayed.

Dividend income

Dividend income details from most listed public corporations will be provided.

Information will be displayed for:

- investment accounts that are Issuer or Clearing House Electronic Sub register System (CHESS) sponsored
- sole and joint accounts (as an individual), for example
  - husband and wife joint accounts will be displayed
  - business partnership accounts will not be displayed.

Employee share schemes

Information displayed at the relevant labels (from 2011):

- employer's name and Australian business number (ABN) or withholding payer number (WPN)
- shareholder registration number (SRN) or holder identification number (HIN)
- account holding type
- plan reference number
- amount of discount from taxed upfront schemes – eligible for reduction (12D)
- amount of discount from taxed upfront schemes – not eligible for reduction (12E)
- amount of discount from deferral schemes (12F)
- amount of discounts on ESS interests (12G)
- TFN amounts withheld from discounts (12C).

ATO interest

ATO interest amounts are no longer displayed for income years 2009 to 2013 inclusive because they were not accurate. A message will display advising the client has ATO interest on their statement of account.

For more information, see Recurring data issues – Calculating ATO interest.

Managed funds distributions

A large number of managed funds provide distribution income details.

You will be able to view details of:

- trusts
- capital gains
- carry forward losses
- foreign source income.

You will be able to view details of:

- a list of managed fund accounts
- sole and joint investments (as an individual), for example
  - husband and wife joint investments will be displayed
  - business partnership investments will not be displayed
- net capital losses carried forward.

If the pre-filled information doesn't match your client's distribution statement, use the information the fund manager provided to your client. Contact the managed fund if you have any questions.

For more information, see Recurring data issues – Managed fund data reporting discrepancies.

Family tax benefit

Changes for 2009

Family tax benefit claim status information was removed from 2009 as administration of the payments was transferred to FAO from 1 July 2009.

Changes for 2011

From 2011, we provided the periods your client was registered to receive Family tax benefit part A from Centrelink to help you work out

whether your client is eligible for the education tax refund.

This information is intended to be a guide only and does not mean your client was actually eligible for the FTB Part A payments or the education tax refund.

Baby bonus

The pre-filling report 2009 will display details from your client's 2008 tax return for item T6 – Ongoing baby bonus claim.

You will be able to view details of the:

- number of eligible days
- claim type – eligible or transferee
- base year
- base year taxable income and gross tax on base year taxable income
- child's name and event date
- spouse's details – if the taxpayer is the transferee.
- family tax benefit claim status.

Changes for 2010

Baby bonus information no longer displayed.

The ATO stopped processing family tax benefit claims from 1 July 2009. To claim the family tax benefit, you need to apply to Services Australia – Families.

Share disposals

From 2011, we trialled providing some share disposal transactions to remind taxpayers about capital gains tax events that may have occurred during the year. Not all transactions were included in this trial.

Net farm management deposits or repayments

Information is reported by financial institutions and includes:

- company name
- account number
- account holder's name
- amount of
  - deposit
  - repayments
  - transfers in and out.

Deductions

Where the total deduction declared for items D1 to D15 was less than $300, the 2009 Pre-filling report will show details from the prior year's tax return, for example, from:

- work-related clothing, laundry and dry-cleaning expenses
- other work-related expenses
- gifts or donations.

Tax offsets

An advisory message will be displayed if your client may be eligible for either the senior Australians tax offset (SATO) or pensioner tax offset (PTO) because they satisfy the date of birth requirement.

The following items will be displayed from payment summaries:

- Australian superannuation income stream
- zone or overseas forces tax offset.

The report will also display details for:

- private health insurance rebate details
- 20% tax offset on net medical expenses over the threshold amount (Medicare benefit tax statement).

Private health insurance policy details

The pre-filling report will display details for:

- private health insurance policy details
- private health insurance rebate details.

Changes for 2009

Special conditions apply for the 2008–09 income year. Your client will be treated as having had private hospital cover for the whole period of 1 July 2008 to 31 December 2008 if they had private hospital cover:

- at any time between 1 July 2008 and 31 December 2008
- on 1 January 2009.

Medicare-related items

Information will be displayed from:

- Medicare
- private health insurance funds
- us.

The report will display details for:

- 20% tax offset on net medical expenses over the threshold amount (Medicare benefit tax statement)
- your client's spouse details from the previous year's tax return
- your client's number of dependants for item M1 – Medicare levy exemption and item M2 – Medicare levy surcharge from the previous year's tax return.

Income-test related items

We will display the following data as reported on payment summaries:

- total reportable fringe benefits amounts (from 2010)
- tax-free government pensions (from 2011 for all Centrelink, and most DVA tax-free pensions)
- reportable employer superannuation contributions (from 2010). Ensure compulsory super amounts are not included.

For more information, see Reportable employer super contributions on payment summaries.

Other important information

This section displays information from ATO systems.

Changes for 2009

New details and reminders were added to the 'Important information' section (where relevant to clients), and included:

- rental property address details from the 2007–08 rental property schedules
- pre-lodgment advisory letters
- schedule of work-related expenses required with lodgment
- forestry managed investment scheme income reminder
- entrepreneurs tax offset reminder
- landcare and water facility tax offset remaining balances
- income or tax estimation
  - messages about your client's Higher Education Loan Program (HELP) balances, pay as you go (PAYG) instalments, income averaging, accumulative low rate cap and net farm management deposits or withdrawals.

Changes for 2010

Section name changed from 'Important information' to 'Other information'.

Income test related items – IT1 Total reportable fringe benefits amounts and IT2 Reportable employer superannuation contributions allocated to new distinct section.

Net farm management deposits or withdrawals removed from 'Other information' and allocated to a distinct section.

Prior year tax return information removed and allocated to 'Prior year income tax return details' section.

Overdue income tax returns advisory message will display when your client has one or more outstanding tax returns in the 3 years immediately prior.

Prior year income tax return details

Available from 2010, information included:

- occupation code and description
- spouse as at 30 June (name, sex and date of birth)
- Medicare levy related items
- deductions claimed ($300 total cap will be removed in 2010 for deductions claimed in 2009 year)
- net capital losses carried forward
- rental property address details and the date the property first earned rental income (from the prior years' rental schedule)
- rental property incomplete address details (from the prior year's rental schedule)
- tax offset reminder messages if an entrepreneurs tax offset (with a value >0) or Landcare and water facility tax offset (with a remaining balance >0) was reported in the immediate prior year return
- source of income (from 2011).

Current data issues

Check for current data issue with pre-filing data.

Resolving discrepancies

Discrepancies between the information sent to your clients and the information reported to us for pre-filling need to be resolved with the data provider before you lodge your client's return.

If you are unable to resolve the discrepancy or have notification that an income or account does not belong to your client, we prefer you to contact us online in Online services for agents. To send a new message:

- from the Agent home page, select **Communication**, then **Practice mail**, **or** from **Client summary**, select **Profile**, then **New messages**
- select **New** message
- select the topic **Income tax**
- select the subject **Pre-filled tax return data incorrect**
- complete the required fields and attach the relevant form if required
- select the **Declaration**, then select **Send**
- 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.

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Our commitment to you

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

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

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

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

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