Copies of tax documents request

Most requests for copies of tax documents can be made using our online services if you have the required authority.

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Tax document availability

The documents available differ depending on the entity type and whether they are held by the ATO.

These include:

- income tax returns and notice of assessments from 1997 onwards
- payment summaries or income details from 2002 onwards

- activity statements from 2000 onwards
- FBT returns from 2001 onwards

Individuals and sole traders

The quickest and easiest way to review and print copies of your tax documents is by using our **online services** (linked through myGov). The documents you can review and print are:

- lodged income tax returns from 2010 onwards
- notice of assessments from 2010 onwards
- income statements from July 2019 onwards, if your employer reports through single touch payroll (STP)
- lodged activity statements (sole traders only).

In some circumstances you may need to **phone us** instead of using our online services. For example:

- if you can't register for a myGov account
- if you need copies of income tax returns or notices of assessment from 1997–2009
- if you need payment summaries or income details (gross interest) from 2002 onwards and your employer does not report through STP
- if you need copies of FBT returns from 2001 onwards.

Note: Individuals and sole traders can't use the form located on this page to request documents.

Non-individual entities

If you are an authorised contact for a non-individual entity (for example, company, superannuation fund, trust and partnership), **Online services for business** is the quickest and easiest way to access details of business interactions. The documents you can view and print are:

- lodged income tax returns, from 2010 onwards
  (If returns for the 2004–05 financial year onwards were lodged after January 2010 then these will also be available.)

- notices of assessments (where applicable) from 2010 onwards
  (If returns for the 2004–05 financial year onwards were lodged after January 2010, then these will also be available.)
- lodged activity statements from July 2000 onwards.

You can request prior year copies of documents by completing the *Copies of tax document request* form for:

- lodged income tax returns from 1997–2009
- notices of assessments (where applicable) from 1997–2009
- FBT returns from 2001 onwards.

You can not request copies of tax documents for deregistered companies online. When a company is **deregistered** with Australian Securities & Investments Commission (ASIC) the entity ceases to exist and nobody can be authorised to act on its behalf.

For more information and instructions, see how to download the form and submit your form via Online services for business.

Tax agents

Online services for agents is the quickest and easiest way to access details of your clients' processed tax documents. If you submit a request using the incorrect form or process, we'll reply to advise you how to resubmit correctly. This may result in a delay to you receiving your documents.

The documents you can view and print (even if you didn't prepare or lodge them) are:

- **lodged income tax returns**, from 2010 onwards
  (If returns for the 2004–05 financial year onwards were lodged after January 2010 then these will also be available.)
- notices of assessment, from 2010 onwards (where applicable)
  (If returns for the 2004–05 financial year onwards were lodged after January 2010 then these will also be available.)
- **income statements** from July 2019 onwards – only if the employer of your client reports through STP
- pre-filling reports from 2009 – current via **pre-filling reports**

- **lodged activity statements** from July 2000 onwards.

If you can't access a processed document or require further information not displayed you will need to **phone us** so that we can work with you to resolve the problem.

You can request prior year copies by completing the *Copies of tax documents request* form for:

- lodged income tax returns from 1997–2009
- notices of assessment from 1997–2009
- payment summaries or pre-fill, for example gross interest (individuals only) from 2002–2008
- FBT Returns from 2001 onwards.

If your client is deceased you must **not** access their ATO records online or request their information, unless you have been appointed by a legal personal representative (LPR) who has grant of probate or letters of administration.

The LPR must be recorded in our systems prior to you lodging a request for the deceased person's information or accessing their records online. Find out more about **accessing a deceased person's tax and super information**.

For more information and instructions, see how to download the form and submit your form via Online services for agents.

Public trustee or private trustee company

A service is available for trustees appointed as an LPR (for example an executor or administrator with grant of probate or letters of administration) or guardian.

This service allows you to:

- lodge an official notification of death with us
- advise you've been appointed as an LPR or guardian
- request information such as
  - client's TFN
  - latest income tax return

- latest notice of assessment
- last business activity statement
- statement of income details (2002 to current)
- application for payment of ATO-held superannuation
- search for lost and unclaimed superannuation.

If you use **Online services for agents** and require additional information (such as copies of income tax returns and notices of assessment for 1997–2009 or evidence of income for 20022008), you need to submit a *Copies of tax document request* form in Online services for agents. All other years are available in Online services for agents and can be self-served.

If you use **Online services for business** and have completed the Trustee day 1 notification (NAT 75287, PDF 1,456KB) and require additional information to your **Day 1 request**, you will need to submit a *Copies of tax document request* form in Online services for business.

For more information and instructions, see how to download the form and submit your form via online services.

Legal personal representatives and guardians

Deceased person

To lawfully access the information of a deceased person you must be the legal personal representative (LPR) for the deceased estate or be appointed by the LPR to act on their behalf. An LPR is an executor or administrator with grant of probate or letters of administration.

To access the deceased's information, the LPR must first **notify us** of their appointment.

Guardian

A guardian or administrator can only be appointed by a court or tribunal. They can only act for tax matters where their authority extends to financial matters.

The appointee should complete Change of details for individuals (NAT 2817, PDF 347KB) and attach a:

- covering letter and any supporting documents explaining their circumstances, and
- certified copy of the court appointment.

Authorised LPR or guardians

Once you have notified us of your appointment as an LPR or guardian and we have advised you that this has been processed, you can **phone us** to request copies of:

- income tax returns from 1997 onwards
- notices of assessment (where applicable) from 1997 onwards
- income statements from July 2019 onwards – only if the employer of the individual reports through STP
- payment summaries or pre-fill – for example, gross interest (individuals only) from 2002 onwards
- activity statements from 1 July 2000 onwards
- FBT returns from 2001 onwards.

Legal practitioners

Client: individual and sole traders

We have implemented a new automated service which allows legal practitioners to access their individual client's income tax returns, notices of assessments and payment summaries or income statements, for the 2010 income year onwards. Practitioners will need to register for this service.

The automated service is only available to legal practitioners who represent the client in relation to the client's affairs, relating to one or more taxation laws.

This service is not available for obtaining records relating to a deceased individual or a non-individual entity, or for periods prior to 2010 income year. Refer to the relevant sections on the page for how these documents can be requested.

To register interest in the automated service, the public officer or director, sole trader, trustee or partner of the legal practitioner firm will need to email to **CopiesofTaxDocuments@ato.gov.au** and provide the following:

- ABN
- legal name of the entity as per the ABR
- contact name
- contact number
- email address.

You will be provided the terms and conditions for using this service. You will need to acknowledge your acceptance of the terms and conditions by return email. We will then issue you with the business instructions and supporting documents to help you lodge your requests in Online services for business.

If there is still a requirement to obtain documents for periods prior to 2010 (1997–2009) for an Individual entity's affairs, relating to one or more taxation laws, your client can **phone us** or you will need to submit a *Copies of tax document request* form via Online services for business.

Note: modifications outside the parameters of the form will not be processed.

For more information and instructions, see how to download the form and submit your form via Online services for business.

Client: non-individual

Refer to 'Non-individual entities' section in this document for self-serve options. This is for companies, superannuation funds, trusts and partnerships.

If there is still a requirement for documents for the period prior to 2010 (1997–2009) for a non-Individual entity's affairs relating to one or more taxation laws, either you or your client can request these by submitting a *Copies of tax document request* form online.

You can not request copies of tax documents for deregistered companies online. When a company is **deregistered** with ASIC the entity ceases to exist and nobody can be authorised to act on its behalf.

For more information and instructions, see how to download the form and submit your form via Online services for business.

How to download the form

Clicking the link to the form **won't** open it. This form will not load on a mobile device, tablet or within a browser.

Follow these steps to complete the form:

1. To download, **right click** on Copies of tax documents request (NAT 75438 PDF, 1.40MB) and select **Save target as** (or a similar option depending on your internet browser) to save it to your desktop computer or laptop.
2. Locate the saved file and **right click** and 'select' **open with Adobe Acrobat** (check you have the latest version of Adobe Acrobat installed). Using other PDF editing programs will not work with this form.
3. Enable JavaScript if prompted before filling in the form.
4. Complete all sections of the form. 'Press' the **Tab key** on the keyboard or **click** anywhere on the form to view the next section of the form if it doesn't automatically populate for you.
5. Use the fill and sign option to complete the declaration section (section C) by:
   - clicking in the signature box
   - uploading your saved signature image.
6. Once you've completed the form, save it using the **Save form** button at the end of the form.

If the form does not download properly, we recommend using one of the supported browsers. Some users have reported using Mozilla Firefox or Google Chrome has resolved their issue.

To submit your form

Submit your form in a secure message via Online services for business, by:

- selecting **Communication** then **Secure Mail** then **new message**

- selecting the topic **Income Tax** and subject **Request for Copies of tax documents**
- completing the required fields, attach the *Copies of tax document request* form
- selecting the **Declaration** then select **Send.**

Submit your form in a secure message via Online services for agents from the Client summary by:

- selecting **Profile** then **New message**
- selecting the topic: **Income Tax** and subject **Request for Copies of tax documents**
- completing the required fields, attach the *Copies of tax document request* form
- selecting the **Declaration** then select **Send.**

This will ensure your request goes to the appropriate area for actioning.

If you need to check the status of a submitted request phone us instead of submitting another request form as this will cause further delays.

Privacy

For more information about requesting copies of tax documents, see Privacy notice – copies of tax document request.

The ATO privacy policy contains important information about your privacy, including:

- how you can access and seek correction of information we hold about you
- how to make a complaint if you think we have breached the Australian Privacy Principles
- how we will deal with any privacy complaints.

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.