



Australian Government
Australian Taxation Office

Refund of franking credits instructions and application for individuals 2022

To help you claim a refund for franking credits if you are not lodging
a tax return for 1 July 2021–30 June 2022



For more information go to ato.gov.au

To lodge your application by phone, call 13 28 65, then press 2.



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 in this publication and it is either misleading or turns out to be incorrect and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, you must pay it but we will not charge you a penalty. Also, if you acted reasonably and in good faith we will not charge you interest. If correcting the mistake means we owe you money, we will pay it and pay you any interest you are entitled to.

If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further help from us.

We have a Taxpayers' Charter which will help you understand what you can expect from us, your rights and obligations and what you can do if you are not satisfied with our decisions, services or actions. For more information, go to ato.gov.au and search for 'Taxpayers' Charter – helping you to get things right'.

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for more recent information on our website at ato.gov.au or contact us.

This publication was current at **June 2022**.

What is a refund of franking credits?

What are franking credits?

When you own shares or non-share equity interests in a company or when you invest in a managed fund, you might receive dividend distributions.

Dividends paid to you by Australian companies and some New Zealand companies are taxed under a system known as imputation. The tax paid by the company is allocated (or imputed) to you as franking credits attached to the dividends you receive.

When are franking credits refunded to you?

You can claim a tax refund if the franking credits you receive exceed the tax you have to pay. This is a refund of excess franking credits.

You may receive a refund of the full amount of franking credits received even if you don't usually lodge a tax return.

In this publication you will find an *Application for refund of franking credits for individuals 2022*.

You can fill in this application yourself following the simple step-by-step instructions. If you need extra help contact our Tax Help service (see inside back cover). If you are not familiar with some of the terms used, see **Definitions** on page 7.

Can you use this application for refund of franking credits?

All the criteria must apply for you to be able to use this application.

All the statements below relate to the income year 1 July 2021 – 30 June 2022.

Criteria required to use this application for a refund of franking credits:

- You do **not** have to lodge a tax return (If you are not sure whether you need to lodge a tax return, phone **13 28 61**).
- You were an Australian resident for tax purposes for the whole of 2021–22 (If you are not sure whether you were an Australian resident, see item **2** on page 3.).
- You are **not** claiming a refund of franking credits for a deceased estate.
- Your total dividend income was
 - \$18,200 or less, or
 - \$416 or less if you were under 18 years old on 30 June 2022.
- You received dividends from shares (or non-share equity interests) in an Australian or New Zealand company **or** you were entitled to distributions from investments in a managed fund.
- Your dividend or distribution statement showed franking credits, **or** you had amounts withheld from your dividends because you did not provide your tax file number (TFN). Statements from New Zealand companies must show **Australian franking credits** (New Zealand imputation credits do not qualify).

You will need to lodge a tax return to claim the benefit of these credits if you have franking credits but all the criteria above did not apply.

Claiming your refund of franking credits

What do you do next?

You can apply for your 2022 refund of franking credits any time after 1 July 2022, either by phone or by post. To apply for a refund, fill in one of the applications at the back of this publication. You will need **all** your dividend and distribution statements for 1 July 2021 – 30 June 2022. For help filling in the application see **Completing your application** on the next page.

Before you start, read these frequently asked questions and answers.

Frequently asked questions

For definitions of terms used below, see **Definitions** on page 7.

Can I claim franking credits from previous years?

It is not too late to claim a refund of franking credits you received in previous income years. If you have not already claimed these credits, go to ato.gov.au/onlineordering and order *Refund of franking credits application and instructions* for the relevant years. You can only lodge these refund applications for previous years by post.

Do I need to send my dividend or distribution statements to the ATO?

No, instead you should keep your statements with a copy of your application.

According to my final dividend statement for the year ended 30 June 2022, my final dividend payment was made after 30 June 2022. The statement also shows a franking credit. In what year do I claim the franking credit?

You claim a refund of the franking credits (and declare the dividend as income) in the year in which the final dividend was paid or credited, as shown in the statement (regardless of the year the statement relates to).

The distribution statement from my managed fund shows capital gains, foreign source income and foreign income tax offsets. Where do I include those amounts?

If you don't need to lodge a tax return, don't worry about these amounts even if your statement tells you to include them at a specific item on the tax return. To process your application, we need only the figures shown at 'franked amounts', 'unfranked amounts', 'franking credit' or 'TFN amounts withheld'.

The distribution statement shows an unfranked dividend declared to be conduit foreign income. Where do I include this amount?

Show this amount on your application as an unfranked amount.

Can I use this application to claim a refund for TFN amounts withheld or deducted from interest income?

No, you will need to lodge an income tax return to claim the TFN amounts withheld or deducted from interest income.

I chose to reinvest my dividends. Can I still claim a refund of my franking credits?

Yes.

Can I use this application if I own shares or non-share equity interests in joint names with my spouse?

Yes, if you are eligible, you can use this application, stating only your share of the dividends and franking credits shown on the joint statement. If your spouse is also eligible to claim a refund of franking credits, they must complete a separate application or lodge a tax return. They should state only their share of the dividends and franking credits shown on the joint statement.

Will the refund affect my pension entitlement?

No, in most cases it will not affect your pension entitlement. However, if you receive a distribution from a private company or trust, the refund could affect your pension entitlement.

I own shares in a New Zealand company. Am I entitled to claim all the franking credits in the dividend statement?

Not all New Zealand companies will pay dividends with Australian franking credits. You can only claim a refund of the Australian franking credits on the dividend.

You cannot claim a refund of any New Zealand imputation credits.

If you have paid New Zealand non-resident withholding tax on the dividend, the amount of franking credits that you can claim is reduced by any supplementary dividend.

My dividend statement from a New Zealand company includes a supplementary dividend. Where should I include this amount?

Include this amount as an unfranked dividend. No franking credits are attached to supplementary dividends.

Completing your application

These instructions will take you through each part of the application. Tear out one of the applications at the back of this publication and start with item 1 below.

Item 1 Your tax file number (TFN)

Write your TFN on page 1 of your application. If you are not sure of your TFN or need to apply for one, phone on **13 28 61**.

Item 2 Were you an Australian resident for the whole period 1 July 2021 – 30 June 2022?

You must be an Australian resident for tax purposes for the whole period 1 July 2021 – 30 June 2022 to apply for a refund of franking credits.

We work out your residency using our standards rather than those used by the Department of Home Affairs. Generally, if you have always lived in Australia or you have come to Australia to live permanently, you are a resident for tax purposes.

If you need help in deciding whether or not you are an Australian resident for tax purposes, use our 'Are you a resident?' tool at ato.gov.au or phone us on **13 28 61**.

Items 3 – 8 Personal details

Complete these items accurately to avoid delays in the processing of your application.

We need your current name and address on our records before you lodge your application by **phone**. If anything has changed or you are unsure what details you last gave us, go to ato.gov.au/updatedetails or phone us on **13 28 61** to find out how to update your name and address.

If you will be lodging your application form by **mail**, we need to have your current name on our records. If your name has changed or you are unsure what name you last gave us, go to ato.gov.au/updatedetails or phone **13 28 61** to find out how to update your name.

Item 9 Electronic funds transfer (EFT)

Direct refund

Complete your account details even if you have provided them to us before. Joint accounts are acceptable.

Complete the following:

- BSB number (this number has six digits, do not include spaces or hyphens)
- account number (this number has no more than nine digits, do not include spaces or hyphens)
- account name, as it appears on the bank account records. Include blank spaces where required. If the account name exceeds 32 characters, provide only the first 32 characters.

For more information about refunds, go to ato.gov.au

Item 10 Dividends

If you received a distribution statement from a managed fund or Australian franking credits from a New Zealand company, print **X** in the **Yes** box.

If you have more than one dividend or distribution statement, you can use the worksheet on the next page to help you calculate the amounts to show at item **10**.

At **S**, **T**, **U**, and **V** write your:

- unfranked amount
- franked amount
- franking credit (also known as imputation credit)
- TFN amounts withheld or deducted from dividends (if applicable).

Your dividend or distribution statement should show these amounts.

'Tax file number amounts withheld from dividends' are withheld only if you did not provide your TFN to the investment body.

A dividend statement from a New Zealand company will show the amount of Australian franking credits (if any) you can claim.

Total dividend income

Add up the amounts shown at **S**, **T** and **U**, and on your application and write the total at **\$ TOTAL DIVIDEND INCOME**.

You can't use this application if you are:

- 18 years old or older on 30 June 2022 and your total dividend income amount is more than \$18,200, or
- you are under 18 years old on 30 June 2022 and your total dividend amount is more than \$416.

If you can't use this application you will need to lodge a tax return to claim your refund of franking credits.

Your declaration

Read, sign and date **Your declaration** on page 2 of the application.

Instructions for the worksheet

If you have more than one dividend or distribution statement, follow these steps to fill in the worksheet and calculate the amounts to show at item **10** on your application.

Step 1

Collect all the statements for dividends you received and for distributions you were entitled to for the period 1 July 2021 – 30 June 2022. Using steps 2 to 4, transfer the information from each statement to the appropriate columns in the worksheet below.

Step 2

Print the company or fund name shown on your statement under **Company or fund**.

Step 3

Write the amount of any unfranked (or supplementary), franked or franking credit amounts in the appropriate columns.

You must subtract the amount of any supplementary dividend from the amount of franking credits that you include in the worksheet if:

- your dividend is from a New Zealand company, and
- that company paid you a supplementary dividend, and
- you paid New Zealand non-resident withholding tax on that dividend.

Do not include New Zealand imputation credits in column 4 (only include Australian franking credits).

If your statement does not show the franked and unfranked portions of the dividend, include the total dividend amount in column 3 **Franked amount**.

Step 4

Write any TFN amounts withheld (or deducted) from dividends in column 5 **TFN amount withheld**.

Step 5

Add up the amounts in columns 2, 3, 4 and 5 and write the total for each column at **TOTAL: S, T, U and V** respectively on the worksheet.

Step 6

Print **X** at the **YES** box at item **10** on your application, if you have received:

- any dividend distributions from a managed fund, or
- Australian franking credits from a dividend paid by a New Zealand company.

Step 7

Transfer the amounts at **S, T** and **U** on your worksheet to **S, T** and **U** at item **10** on your application. Do not show cents.

Step 8

Transfer the amount at **V** on your worksheet to **V** at item **10** on your application. Show cents.

Worksheet

This worksheet will help you if you have more than one dividend or distribution statement.

Column 1	Column 2	Column 3	Column 4	Column 5
Company or fund	Unfranked amount S	Franked amount T	Franking credit U	TFN amount withheld V
	\$ cents	\$ cents	\$ cents	\$ cents
Total	S <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	T <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	U <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	V <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Transfer the totals for **S, T** and **U** to your application. Do not show cents.

Transfer the total for **V** to your application. Show cents.

This worksheet is to help you work out the amounts you need to put on your application. You do not need to send this worksheet to us.

Example

Steven received a dividend statement from Teleco Ltd. His statement showed a franked amount of \$42.00 and a franking credit of \$18.00.

The statement below is just an example. There are many different formats of statements.

Teleco Ltd					
STEVEN McKAY 2 Cable Circle Telegraph Point NSW 2441		Security holder reference number 018 012 111		Date paid 30 October 2021	
Fully franked final dividend for the period ended 30 June 2021. Franked at a 30% tax rate.					
Class description	Dividend rate per ordinary share	Number of ordinary shares	Franking credit	Unfranked amount	Franked amount
Ordinary shares	7 cents	600	\$18.00		\$42.00
TFN quoted				Dividend paid \$42.00	

Steven also received three other statements:

- **JT Corporate Unit Trust**; Steven's dividend statement showed \$120.73 unfranked amount.
- **Koles Bier Pty Ltd**; Steven did not give the company his TFN so his entitlement of \$180 unfranked amount had \$84.60 tax withheld (therefore he actually received \$95.40).
- **SDW Managed Investment Fund**; Steven's distribution statement showed a franked dividend amount of \$131 and a franking credit of \$56.14.

Steven would complete the worksheet like this:

Column 1	Column 2	Column 3	Column 4	Column 5
Company or fund	Unfranked amount S	Franked amount T	Franking credit U	TFN amount withheld V
	\$ cents	\$ cents	\$ cents	\$ cents
Teleco Ltd		\$42.00	\$18.00	
JT Corp Unit Trust	\$120.73			
Koles Bier Pty Ltd	\$180.00*			\$84.60
SDW Fund		\$131.00	\$56.14	
Total	S <input type="text" value="3"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="7"/> <input type="text" value="3"/>	T <input type="text" value="1"/> <input type="text" value="7"/> <input type="text" value="3"/> <input type="text" value="0"/> <input type="text" value="0"/>	U <input type="text" value="1"/> <input type="text" value="8"/> <input type="text" value="7"/> <input type="text" value="4"/> <input type="text" value="1"/> <input type="text" value="4"/>	V <input type="text" value="8"/> <input type="text" value="4"/> <input type="text" value="6"/> <input type="text" value="0"/>

Transfer the totals for **S**, **T** and **U** to your application. Do not show cents.

Transfer the total for **V** to your application. Show cents.

* This amount includes both the amount received by Steven and the TFN amount withheld (\$95.40 + \$84.60).

Steven completes the dividend details at item **10** on his application like this:

10 Dividends

If you have more than one dividend or distribution statement, see pages 3–5 in the instructions.

Did you receive any dividend distributions from a managed fund or Australian franking credits from a New Zealand company? Yes ☒

See page 3 in the instructions.

Tax file number amounts withheld from dividends **V**

Unfranked amount **S**

Franked amount **T**

Franking credit **U**

Show dollars and cents

Do not show cents

S

T

U

Steven will receive a refund of \$158.60 if he has no outstanding tax debts.

TFN amount withheld + Franking credit = Refund **\$84.60 + \$74 = \$158.60.**

How to lodge your application

Once you have completed and signed your application you can lodge it by phone or by post.

Lodging by phone will take you less than seven minutes and we will process applications lodged by phone within 12 business days. We will process applications lodged by post within 50 business days.

Phone lodgment benefits

- The service is available 24 hours a day, seven days a week (to avoid busy periods, phone before midday, after 5.00pm or on weekends).
- It is available from anywhere in Australia.
- Most refunds are issued within 12 business days.
- It takes less than seven minutes to lodge your application.
- However, you cannot use this service to lodge for previous years – only for 2021–22.



Do we have your current name, address and financial account details? If you have changed any of these details or are unsure what details you last gave us, then before lodging your application, phone us on **13 28 61**.

Lodging by phone

You will need your tax file number.

Check that you satisfy all the conditions on page 1 before trying to lodge this application by phone.

- Complete your *Application for refund of franking credits for individuals 2022*.
- Phone the lodgment service on **13 28 65**, provide your tax file number and press **2**.
- Listen to the questions which are based on your completed application.
- Speak naturally, as in normal conversation. There is no need to slow down.
- Say all the numbers individually, for example, 0, 1, 2, 3, 4. For 0, say 'zero' or 'nought'.
- If you need help with a question, say 'help'.
- If you need a question repeated, say 'repeat'.
- If you hear a message saying 'I'm having trouble getting that', the system will ask you to try again, or the service might ask you to use your phone keypad instead. Wait for the question to finish, then speak clearly when answering.
- Listen carefully because at certain questions the information you have provided will be read back to you to allow you to confirm it is correct. If you have made a mistake you will be given the opportunity to correct the details.
- If you hang up or have to leave the call because of a problem with the system, the information you have provided will be retained when you return to continue with your lodgment.
- At the end of the call you will be given a receipt number to confirm that your application has been lodged. Write the number in the boxes provided on page 2 of your application, above your signature.
- Your call will be recorded in case we need to refer to it later.
- Wait for the receipt number before you hang up. Do not post your paper application to us, but keep it for your records.

Lodging by post

You can post your application to:

Australian Taxation Office
GPO Box 9845

(insert the name and postcode of your nearest capital city)

For example:

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

How to make a change to your application

If you need to change the dividend or distribution details you lodged with us, write to us explaining the change required.

Do not lodge another application.

In your letter include:

- your TFN
- your contact details
- what needs to be changed.

Make sure you sign and date the letter and include the following declaration:

I declare that all the information I have given in this letter is true and correct.

If you claim too much franking credit, you might have to repay the extra amount with interest.

If your income has increased, check whether you need to lodge a tax return as a result of the increase. If you are unsure, phone **13 28 61**.

Definitions

Conduit foreign income

Australian corporate entities (companies, trusts or partnerships taxed as companies) with certain types of foreign income can declare all or part of an unfranked dividend as conduit foreign income. Show any conduit foreign income as an unfranked dividend on your application.

Distribution statement

Managed funds or unit trusts send a distribution statement, AMMA statement or taxation statement to investors. The statement might include unfranked dividends, franked dividends, TFN amounts withheld and franking credits.

Dividend income

If you own shares in a company, you will generally be paid some of the company's profits as a dividend.

Dividend statement

Companies send a dividend statement to shareholders and holders of non-share equity interests to advise them of the amount of dividends paid to them. It also advises whether the dividends are franked or unfranked, the amount of franking credit, and TFN amounts withheld (if any).

Franked dividend

Franked dividends are paid to shareholders and holders of non-share equity interests out of profits on which the company has already paid tax.

Franking credit

A franking credit is your share of tax paid by a company on the profits from which your dividends or distributions are paid. A franking credit is also known as an:

- imputation credit
- imputed tax credit
- imputed credit
- Class C imputation credit
- imputation tax credit
- Class C imputed credit
- Australian franking credit, or
- Australian imputed tax credit.

Imputation credit

See **Franking credit** above.

Managed fund

A managed fund is generally run by an organisation that manages investors' money through a diversified portfolio for a fee. Managed funds might include investment in any or all the major asset groups such as cash, bonds, shares and property.

New Zealand imputation credit

New Zealand imputation credits are credits arising under New Zealand's imputation system. Australian imputation credits are now called franking credits.

We cannot refund your New Zealand imputation credits. We will refund Australian franking credits attached to dividends you receive from a New Zealand company.

Non-share equity interest

Certain interests which are not shares are treated in a similar way to shares for tax law purposes. These interests are called non-share equity interests.

Supplementary dividend

Supplementary dividends from New Zealand companies are treated the same as unfranked dividends.

Tax file number (TFN) amount withheld

'TFN amounts' withheld are amounts withheld or deducted by the company or managed fund because you did not give them your TFN.

Total dividend income

Total dividend income is the total of your unfranked dividends, franked dividends and franking credits.

Unfranked dividend

Unfranked dividends have had no Australian company tax paid on the profits from which they are paid. If the dividend is unfranked, there is no franking credit.

9 Electronic funds transfer (EFT)

We need your financial institution details to pay any refund owing to you, even if you have provided them to us before. Write the BSB number, account number and account name below. (See the relevant instructions.)

BSB number (must be six digits) Account number

Account name (for example, JQ Citizen. Do not show the account type, such as cheque, savings, mortgage offset)

[illegible]

10 Dividends

If you have more than one dividend or distribution statement, see pages 3–5 in the instructions.

Did you receive any dividend distributions from a managed fund or Australian franking credits from a New Zealand company? Yes ☐

See page 3 in the instructions.

Unfranked amount

Do not show cents

\$, . ~~00~~

Franked amount

T , - ~~∞~~

Franking credit

U . . ☒

Show dollars and cents

Tax file number amounts withheld from dividends **V** , .

TOTAL DIVIDEND INCOME

Add up all the amounts at S, T and U.

\$, . ~~00~~

– Is your application complete?

Make sure you have completed your application correctly. Errors may delay the processing of your application.

Before you sign your declaration below, check that you have:

- ☐ written your TFN on page 1 of this application to avoid delays in processing
- ☐ filled in all your personal details on page 1
- ☐ written your financial institution account details on this page to have your refund paid directly into your financial institution account
- ☐ correctly completed all of your dividend details for 2021–22.

Declaration

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request your tax file number (TFN). We will use your TFN to identify you in our records. It is not an offence not to provide your TFN. However if you do not provide your TFN, there may be a delay in processing this application.

Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy go to ato.gov.au/privacy

Read and sign the declaration after completing your application. Even though someone else may have helped you to complete your application, you are responsible for the information provided and you must sign the declaration.

I declare that:

- ☒ all the information I have given on this application is true and correct
- ☒ I do not need to lodge a tax return and have no tax payable for the 2021–22 income year
- ☒ I have shown the total of my dividend income and franking credits received during the 2021–22 income year AND
- ☒ I have the necessary records to support my application for a refund of franking credits.

Important

The ATO may confirm with the payer who sent you your dividend or distribution statement that the information you have provided on this application is correct. The tax law imposes heavy penalties for giving false or misleading information.

If lodging by phone, record your receipt number here.

Receipt number

Signature (For your application to be valid you must sign below.)

Date / /

9 Electronic funds transfer (EFT)

We need your financial institution details to pay any refund owing to you, even if you have provided them to us before. Write the BSB number, account number and account name below. (See the relevant instructions.)

[illegible]

Account name (for example, JQ Citizen. Do not show the account type, such as cheque, savings, mortgage offset)

[illegible]

10 Dividends

If you have more than one dividend or distribution statement, see pages 3–5 in the instructions.

Unfranked amount

Do not show cents

S - ☒

Did you receive any dividend distributions from a managed fund or Australian franking credits from a New Zealand company? Yes ☐

See page 3 in the instructions.

Franked amount

T			,			-X
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Franking credit

U

Show dollars and cents

Tax file number amounts withheld from dividends

V

TOTAL DIVIDEND INCOME

Add up all the amounts at S, T and U.

\$. - ~~00~~

– Is your application complete?

Make sure you have completed your application correctly. Errors may delay the processing of your application.

Before you sign your declaration below, check that you have:

- ☐ written your TFN on page 1 of this application to avoid delays in processing
- ☐ filled in all your personal details on page 1
- ☐ written your financial institution account details on this page to have your refund paid directly into your financial institution account
- ☐ correctly completed all of your dividend details for 2021–22.

Declaration

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request your tax file number (TFN). We will use your TFN to identify you in our records. It is not an offence not to provide your TFN. However if you do not provide your TFN, there may be a delay in processing this application.

Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy go to ato.gov.au/privacy

Read and sign the declaration after completing your application. Even though someone else may have helped you to complete your application, you are responsible for the information provided and you must sign the declaration.

I declare that:

- ☐ all the information I have given on this application is true and correct
- ☐ I do not need to lodge a tax return and have no tax payable for the 2021–22 income year
- ☐ I have shown the total of my dividend income and franking credits received during the 2021–22 income year AND
- ☐ I have the necessary records to support my application for a refund of franking credits.

Important

The ATO may confirm with the payer who sent you your dividend or distribution statement that the information you have provided on this application is correct. The tax law imposes heavy penalties for giving false or misleading information.

If lodging by phone, record your receipt number here.

Receipt number

Signature (For your application to be valid you must sign below.)

Date / /

More information

Website

- For more information go to ato.gov.au

Phone

- **Phone lodgment** **13 28 65**

Lodge your application for refund of franking credits by phone 24 hours a day, seven days a week.

- **Progress of refunds** **13 28 65**

Check the progress of your refund of franking credits by phone or at ato.gov.au

By phone, we have an automated self-help service available 24 hours a day, seven days a week. You will need to key in your tax file number (TFN) using your phone keypad.

If you sent your application by ordinary post, wait 11 weeks before phoning to check on the progress of your application.

If you lodged your application by phone, wait three weeks before phoning.

On ato.gov.au, go to ato.gov.au and search for 'Progress of return' to use our **Progress of return** enquiry tool.

- **Individual** **13 28 61**

Individual income tax and general personal tax enquiries, including:

- refund of franking credits
- TFN
- whether you need to lodge a tax return
- request for extra copies of the application for refund of franking credits
- whether you are an Australian resident for tax purposes.

- **Business** **13 28 66**

Information about:

- business income tax
- fringe benefits tax (FBT)
- fuel tax credits
- goods and services tax (GST)
- pay as you go (PAYG)
- activity statements, including
 - lodgment and payment
 - accounts and business registration (including Australian business number and tax file number)
 - dividend and royalty withholding tax.

- **Superannuation** **13 10 20**

Other services

If you do not speak English well and need help from the ATO, phone the Translating and Interpreting Service (TIS National) on **13 14 50**.

If you are deaf or have a hearing or speech impairment, you can phone us through the National Relay Service (NRS) on the numbers listed below, and ask for the ATO number you need:

- TTY users, phone **13 36 77**. For ATO 1800 free call numbers, phone **1800 555 677**.
- Speak and Listen (speech to speech relay) users, phone **1300 555 727**. For ATO 1800 free call numbers, phone **1800 555 727**.
- Internet relay users, connect to nrscall.gov.au

Publications

To get publications, taxation rulings, practice statements and forms:

- go to ato.gov.au/publications
- phone **1300 720 092**.

Tax help

Tax Help is a free and confidential service for people earning around \$60,000 or less a year with simple tax affairs. People who use Tax Help include seniors, people from non-English speaking backgrounds, people with a disability, Aboriginal people, Torres Strait Islander people, and students.

We train and support this network of community volunteers to help you. Tax Help is available between 1 July and 31 October each year.

If you need assistance with completing your application, there are Tax Help centres throughout Australia. If you want to visit one of the trained volunteers, you need to make an appointment first. When you visit, you will need to bring all your dividend and distribution statements.

For more information or to find your nearest Tax Help centre, phone **13 28 61**.

If you do not speak English well and want to talk to a tax officer, phone the Translating and Interpreting Service (TIS) on 13 14 50 for help with your call.

Arabic

إذا كنت لاتجيد التحدث باللغة الإنجليزية وكنت في حاجة إلى مساعدة من مكتب الضرائب، الرجاء الاتصال بخدمة الترجمة الخطية والتفوية (TIS) على الرقم 13 14 50.

Assyrian

ئێـ كۆ ئاتجید تەتەت بەلەنێـ ئینگلیزی و کەنت فە هاجە ئی مساعده ئی مکتب الضرائب، الرجاء الاتصال بخدمة الترجمة الخطية والتفوية (TIS: Translating and Interpreting Service) على الرقم 13 14 50.

Burmese

အကယ်၍သင်ဟာ အင်္ဂလိပ်ဘာသာစကား ကောင်းစွာမပြောနိုင်ဘူးဆိုရင်၊ ATO ထံကလည်း အကူအညီလိုအပ်ခဲ့ရင်၊ ဘာသာပြန်နှင့် စကားပြန်ဝန်ဆောင်မှု (TIS: Translating and Interpreting Service) ကို ၁၃ ၁၄ ၅၀ ဖုန်းဆက်ပါ။

Chinese

如果你的英语说得不好而需要税务局的帮助，请拨打13 14 50 联系翻译及传译服务处。

Dari

اگر لسان انگلیسی را خوب گپ نمی‌زنید و به کمک اداره مالیات احتیاج دارید، به اداره خدمات ترجمانی کتبی و شفاهی به نمبر ۱۳۱۴۵۰ تلفن کنید.

Dinka

Naa ci ye jam në thon ë Diŋëliith apath ku gör koony tënë mäktäb de tek ke yï yub Kidiima de Tarjama ku Wërëthok (TIS) Tälapun: 13 14 50.

Hindi

यदि आप अंग्रेजी अच्छी तरह से नहीं बोल पाते और आपको ATO से मदद की जरूरत है, तो अनुवाद और व्याख्या सेवा (TIS: Translating and Interpreting Service) को 13 14 50 पर फोन करें.

Indonesian

Jika bahasa Inggris Anda kurang baik, dan membutuhkan bantuan dari ATO (Kantor Pajak Australia), teleponlah Layanan Penerjemahan dan Juru Bahasa (TIS: Translating and Interpreting Service) di 13 14 50.

Japanese

英語でお困りの方で、国税庁のサポートが必要な場合は、翻訳通訳サービス(TIS) 13 14 50 にお電話ください。

Khmer

ប្រសិនបើលោកអ្នកមិនសូវចេះនិយាយភាសាអង់គ្លេសទេ ហើយត្រូវការជំនួយពិភិយាជ័យចង្អុល អ្នកសូមផ្ញើសេចក្តីស្នើមកក្រុមភាសា (TIS) តាមលេខ 13 14 50 ។

Korean

영어를 잘하지 못하지만 국제청으로부터 도움을 받고자 한다면, 번역 및 통역 서비스 (TIS) 13 14 50 번으로 전화하십시오.

Persian

اگر بخوبی انگلیسی صحبت نمی‌کنید و به کمک اداره مالیات نیاز دارید، به اداره خدمات ترجمانی کتبی و شفاهی به شماره ۱۳۱۴۵۰ تلفن فرمائید.

Russian

Если Вы недостаточно хорошо говорите по-английски, и Вам требуется помощь Налоговой Службы, позвоните в Службу Переводов (TIS) по телефону 13 14 50.

Serbian

Ako ne govorite dobro engleski i treba vam pomoć od Poreske uprave (Tax Office), nazovite Sлужбу преводилаца и тумача (TIS) на 13 14 50.

Somali

Haddii aadan si fiican ugu hadlin Ingiriiska aadna caawimo uga baahan tahay ATO, wac Adeega Tarjumida Qoraalka iyo Afcelinta (TIS: Translating and Interpreting Service) telefoon 13 14 50.

Thai

หากท่านพูดภาษาอังกฤษได้ไม่คล่อง และต้องการความช่วยเหลือจากกรมสรรพากร กรุณาติดต่อฝ่ายบริการสามและแปดภาษา (Translating and Interpreting Service - TIS) ที่หมายเลข 13 14 50.

Turkish

İyi İngilizce konuşmıyorsanız ve Vergi Dairesi'nden yardıma ihtiyacınız varsa, 13 14 50 numaralı telefondan Yazılı ve Sözlü çeviri Servisi'ni (TIS) arayın.

Vietnamese

Nếu quý vị không nói rành tiếng Anh và cần sự giúp đỡ của Văn Phòng Thuế Vụ, xin gọi cho Dịch Vụ Thông Ngôn và Phiên Dịch (TIS) ở số 13 14 50.