

Reconstructing records and making reasonable estimates for individuals

How we can help you reconstruct records and make reasonable estimates for your individual clients who have been affected by the recent natural disasters

HOW WE CAN HELP

We can help if you have clients who have lost their records due to a natural disaster. We can provide on-site visits to help them reconstruct their lost or destroyed tax records and help them work out reasonable estimates where their records cannot be reconstructed. We will also provide information we already have, speak with third parties where appropriate and work closely with you as a tax professional.

➤ If you feel your clients will benefit from this service, phone us on **13 72 86** and use Fast Key Code 5.

RECORDS WE CAN PROVIDE

We can help by providing records of your clients' income tax returns, notices of assessment and payment summaries.

WHAT IF YOU CHOOSE TO RECONSTRUCT OR MAKE REASONABLE ESTIMATES ON YOUR CLIENT'S BEHALF?

If you wish to help your clients to reconstruct their records or make reasonable estimates, we ask that you follow a similar process to ours.

HOW WE RECONSTRUCT RECORDS

To reconstruct records, we:

- ask for information from employers where required
- use information from bank accounts where income was regularly deposited
- consider contributions made to super funds.

WHEN TO MAKE A REASONABLE ESTIMATE

If your client's records cannot be reconstructed, we will accept a reasonable estimate. However, each client will have to provide a signed letter declaring their estimate is true and correct. We will supply a standard pro-forma they can complete.

➤ To obtain the standard letter pro-forma, download it from our website at **www.ato.gov.au**

❗ Remember to mark all lodgments for your clients who have been affected by the natural disasters as 'disaster affected'.

You can notify us of disaster affected lodgments using the Tax Agent Portal. If you don't use the Portal, you can send a list of your natural disaster affected clients and their relevant lodgments to your relationship manager.



MORE INFORMATION

If you need more information about ways to help your natural disaster affected clients, phone us on **13 72 86** and use Fast Key Code 5.

If you do not speak English well and need help from us, phone the Translating and Interpreting Service on **13 14 50**.

If you are deaf, or have a hearing or speech impairment, phone us through the National Relay Service (NRS) on the numbers listed below:

- TTY users, phone **13 36 77** and ask for the ATO number you need
- Speak and Listen (speech-to-speech relay) users, phone **1300 555 727** and ask for the ATO number you need
- internet relay users, connect to the NRS on **www.relayservice.com.au** and ask for the ATO number you need.

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 turns out to be incorrect, or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to 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 you make an honest mistake in trying to follow our information in this publication and you owe us money as a result, we will not charge you a penalty. However, we will ask you to pay the money, and we may also charge you interest.

If correcting the mistake means we owe you money, we will pay it to you. We will also 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 assistance from us.

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 a more recent version on our website at **www.ato.gov.au** or contact us.

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