The number of tax complaints received for the period is tracking at a similar level to 2013-14. Almost 20% (90) of complaints received to date involved Tax Time issues, including 10 complaints related specifically to myGov*

Current complaints concern mainly delay and difficulty accessing information about the progress of the tax return. Complainants also reported concerns about access to paper forms/instructions and the useability of myTax and e-tax.

myGov* complaints related to difficulty accessing the service and some complainants were unhappy about the need to establish a myGov account in order to lodge.

* myGov is managed by the Department of Human Services

TAX TIME 2014 COMPLAINTS SUMMARY 1 JULY – 15 OCTOBER 2014

Total complaint numbers

<table>
<thead>
<tr>
<th>Complaints received</th>
<th>2012-13</th>
<th>2013-14</th>
<th>2014-15 YTD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>1795</td>
<td>1369</td>
<td>457</td>
</tr>
</tbody>
</table>

Comparison of complaints issue trends

<table>
<thead>
<tr>
<th>Main issue – finalised complaints</th>
<th>2012-13</th>
<th>2013-14</th>
<th>2014-15 YTD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lodgement and Processing - predominantly Tax Time issues</td>
<td>25%</td>
<td>18%</td>
<td>24%</td>
</tr>
<tr>
<td>Debt collection - payment arrangement; garnishee action bankruptcy action</td>
<td>22%</td>
<td>22%</td>
<td>17%</td>
</tr>
<tr>
<td>Audit and Review - audit selection process, delay, audit period, auditor behaviour</td>
<td>12%</td>
<td>10%</td>
<td>11%</td>
</tr>
<tr>
<td>Superannuation - employees re ATO action to pursue non payment; employers complain about collection action</td>
<td>12%</td>
<td>9%</td>
<td>12%</td>
</tr>
<tr>
<td>Complaint - complainants not satisfied that ATO complaints addressed the issue</td>
<td>7%</td>
<td>20%</td>
<td>16%</td>
</tr>
<tr>
<td>All other</td>
<td>22%</td>
<td>21%</td>
<td>20%</td>
</tr>
</tbody>
</table>

Tax Time issues (Lodgement and Processing) remain the dominant complaint topics with the main focus being refund delays. The ATO informed the Ombudsman that some returns have been held up due to employers failing to lodge Payment Summary information on time, which means the information in some returns cannot be automatically verified. However, as around 96% of payment summaries have now been lodged, delays related to this matter will reduce.

INVESTIGATION OUTCOME

Mr B ran a small business as well as working full-time and claimed expenses related to a home office. The ATO conducted an audit and Mr B provided a large volume of receipts in support of his deductions. The auditor disallowed the deductions. Mr B intended to lodge an objection but had concerns regarding the general conduct of the audit and complained that the auditor had disregarded his evidence. The ATO reviewed its audit decision and allowed some of the deductions and, following our investigation, the ATO issued an apology to Mr B.