Tax Ombudsman

# Summary of implementation status at 30 Septemer 2026

| Review: Letters from the ATO<br><br>Recommendation | ATO Response | Status | Planned implementation |
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| **Recommendation 1a**<br><br>The ATO review its letter design framework to set clear expectations about when the process is to be activated, teams to be involved and joint sign off processes for disagreements, including a point of escalation and resolution where required. | **Agree** | Completed* | Q1 FY27 |
| **Recommendation 1b**<br><br>The ATO strengthen mutual understanding and collaboration between business areas and specialist communications teams to ensure their respective skills are used effectively during the letter drafting process. | **Agree** | Completed* | Q1 FY27 |
| **Recommendation 1c**<br><br>The ATO update letter templates to include standard information about support options for culturally and linguistically diverse taxpayers and those with disabilities. | **Agree** | Completed | Q3 FY26 |

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| **Recommendation 2**<br><br>The ATO to develop a framework for consultation and user testing of all template letters including:<br><br>• when consultation or testing is required, and outlining priorities if not all templates can be tested;<br><br>• who should participate in consultation or testing (including participants who are representative of the affected taxpayer populations and those who are culturally and linguistically diverse);<br><br>• expected timeframes and funding; and<br><br>• how validation of changes to letters is to be conducted with participants. | **Agree** | Completed | Q4 FY26 |
| **Recommendation 3a**<br><br>The ATO evaluate options for gathering direct feedback on letter clarity and comprehension, with the aim of implementing simple, effect mechanisms where appropriate. | **Agree** | Completed | Q4 FY26 |
| **Recommendation 3b**<br><br>The ATO explore opportunities to make greater use of data and analytic tools to understand which letters are driving call volumes. | **Agree** | Completed* | Q1 FY27 |

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| **Recommendation 3c**<br><br>The ATO adopt a structured proactive approach to the periodic review of correspondence based on usage volume, complexity and potential for confusion. | **Agree** | Completed | Q4 FY26 |
| **Recommendation 4a**<br><br>The ATO promote the correct use of communication preferences and address fields. | **Agree** | Completed* | Q1 FY27 |
| **Recommendation 4b**<br><br>The ATO review how taxpayers and tax agents' communication preferences are applied across all letter templates, with the aim of ensuring these preferences are followed unless there are strong reasons not to. | **Agree** | In progress and on track | Q2 FY27 |

* Recommendation has been implemented but awaiting verification from the ATO via its final review and sign-off process.