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## In detail

Detailed information about our digital services for tax and super professionals.

### **ATO Online services for agents terms and conditions**

Outlines your obligations as a user of ATO Online services for agents and our obligations to you.

### **BAS agent online services guide**

Use the BAS agent online services guide to work out how best to complete your query or transaction online.

### **Client-agent linking steps**

These steps help businesses use online services to nominate an agent.

### **Troubleshooting guide for agents Client-to-agent linking**

Check this page for solutions to specific client-to-agent linking process circumstances.

### **Agent checklist for client-to-agent linking process**

This checklist will assist you to complete the client-to-agent linking process.

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## **Communication types**



See the list of digital communications available for clients of registered tax agents.

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## **Online services for agents user guide**



This user guide complements the Help section available in Online services for agents.

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## **Practitioner Lodgment Service prior-year service**



You can lodge most prior year returns and forms using the Practitioner Lodgment Service (PLS).

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## **Practitioner lodgment service user guide**



How to use the practitioner lodgment service (PLS) to support your SBR-enabled software documentation.

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## **Tax agent online services guide**



Use the tax agent online services guide to work out how best to complete your query or transaction online.

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## **Using the Online services for agents dashboard**



The Online services for agents dashboard allows you to see if Online services for agents is functioning normally or not.

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# ATO Online services for agents terms and conditions

Outlines your obligations as a user of ATO Online services for agents and our obligations to you.

**Last updated** 12 June 2023

## Terms of use in Online services for agents

When we say:

- **we, us** and **our**, we mean the Australian Taxation Office (ATO)
- **you** and **your**, we mean you as the user of Online services for agents
- **Online services for agents**, we mean this electronic data system that we provide
- **person**, we mean an individual, a partnership and anybody whether incorporated or not.

## How these terms and conditions apply

These terms and conditions apply to your current use of Online services for agents.

These terms and conditions, your use of online services, and information provided to you through our online services, are governed by the laws in force in the Australian Capital Territory, Australia.

## Your obligations as a user of Online services for agents

Your obligations:

- [1. Access security](#)

- [2. Data security](#)
- [3. Client verification](#)
- [4. Acting for another person](#)
- [5. Employee access](#)
- [6. Reasonable use](#)
- [7. Breach of terms and conditions](#)
- [8. Digital correspondence](#)
- [9. Responsibility for actions](#)

## **1. Access security**

When you use a security credential (or password) to access Online services for agents, you must:

- comply with the terms and conditions that relate to the security credential
- keep the security credential (or password) secure at all times
- not disclose the security credential (or password) to, or share it with, others.

You must not access Online services for agents if access has either:

- not been issued to you
- been revoked by its issuing authority.

If the security credential issued to you has been compromised, or if there is any change in the information on which the issue of your security credential was based, you must notify the issuing authority immediately.

## **2. Data security**

Data about individuals and entities provided to you through Online services for agents is confidential. You must ensure that unauthorised persons do not have access to that data. You cannot pass on any information to a third party without consent from the person you are currently appointed by. If your computer will be unattended, even briefly, you must log out from Online services for agents or lock your computer.


### 3. Client verification

You must undertake proof of identity (POI) before providing tax or BAS agent services:

- to new clients
- on an ongoing basis to existing clients, as appropriate.

#### Our minimum requirements

You must apply the ATO's guidelines for client verification known as the [Agent Client Methods](#). These guidelines outline the practical steps and methods to perform client verification when using ATO systems.

The TPB's [Practice Note TPB\(PN\) 5/2022](#)  provides an overview of what client information you should verify and types of documents you can use to verify their identity.

If you follow the ATO guidelines in conjunction with the requirements prescribed by the TPB, you're deemed to have met the client verification requirements of both agencies.

These POI requirements for client verification are mandatory from 1 July 2023.

### 4. Acting for another person

To use Online services for agents to access data relating to, or to carry out a transaction for, another person, you must be currently appointed by that other person to access that data or carry out that transaction on their behalf. That appointment must not have been revoked. You cannot use this system to conduct one-off searches for clients you do not perform other services for.

If your appointment is based on you holding a certain:

- position (for example, as that other person's employee or agent for tax purposes), you must currently hold that position
- qualification (for example, as a registered tax or BAS agent), you must currently hold that qualification and that qualification must not be suspended or cancelled.

### 5. Employee access

If you are managing access for employees to use Online services for agents, you must ensure:

- access is restricted to your employees and they are aware of and comply with these terms and conditions
- proper use of Online services for agents and that employees are aware of their responsibilities when using Online services for agents
- employees know and adhere to privacy protocols and the need-to-know principles
- employees understand [security protocols](#) and checks. They take all reasonable steps to prevent and detect unlawful and unauthorised use. They immediately notify us if they know or suspect access has been compromised or any other security breach has occurred.

## 6. Reasonable use

Our digital services (including Online services for agents) are designed and intended for human interaction only.

Reasonable use provides people who use our systems with clear expectations on using them to ensure system performance is consistent and maintained for all users.

You must ensure you do not, agree not to, and agree not to enable others to use:

- high volume 'data calls' on our systems. If sustained, these may degrade our system performance and affect the experience of users.
- high volume programs which negatively impact other users or the performance of our systems
- any form of automated or systematic extraction device, program, algorithm or methodology on any or all of the data, including (but is not limited to) the use of
  - 'screen-scrapers', 'bots' or 'spiders'
  - any other type of automated extraction tool not approved by us.

We actively monitor system use and can detect abnormal usage patterns.

Our services offered through Standard Business Reporting (SBR) are intended to be incorporated into software and can enable higher

volume transactions.

## **7. Breach of terms and conditions**

If you breach any of these terms and conditions, you must immediately:

- advise us of that breach
- stop using Online services for agents until we advise you can.

A breach of reasonable use may result in one or more of the following actions:

- a direction to change your system usage
- suspending your access to the service
- terminating your access to the service.
- possible investigation.

## **8. Digital correspondence**

By accepting these terms and conditions, you are agreeing to receive correspondence from us electronically.

There may be situations where correspondence is sent to you via multiple channels. This occurs because we need to meet the deemed service provisions contained in the *Taxation Administration Regulations 2017* and mandatory service requirements under the *Acts Interpretation Act 1901*.

## **9. Responsibility for actions**

You will be responsible for (and indemnify us against) any loss or damage to any person arising from any one of the following:

- any breach by you of these terms and conditions
- any wilful, negligent or unlawful act or omission by you in relation to, or in the course of using, Online services for agents.

However, your liability to us will be reduced to the extent that any wilful, negligent or unlawful act or omission by us has contributed to that loss or damage.

Your responsibility for activities undertaken by you through Online services for agents (for example, updates you made, and notices,

statements, applications and other documents you transmitted to us) will continue despite you ceasing to use Online services for agents or having access to it.

## **Our obligations**

Our obligations:

- [1. Privacy and secrecy obligations](#)
- [2. Provision of Online services for agents](#)
- [3. Online services for agents and linked sites](#)
- [4. Information sent via Online services for agents](#)
- [5. Limited liability](#)
- [6. No warranties by us](#)

### **1. Privacy and secrecy obligations**

For information about your privacy, refer to our [Privacy policy](#). We will ensure that Online services for agents complies with privacy laws at all times.

### **2. Provision of Online services for agents**

We can:

- limit your ability to use Online services for agents
- terminate your access to Online services for agents at any time
- work out the times and periods during which Online services for agents transmissions can take place
- vary the terms and conditions of use of Online services for agents. This means that the terms and conditions applicable when you next use Online services for agents may be different from these terms and conditions
- review the activities of users of Online services for agents to ensure they are meeting the relevant terms and conditions of use.

### **3. Online services for agents and linked sites**

Online services for agents may not contain all the information that you need. We do not prepare (or necessarily endorse) the information not on our sites, even if linked to our site. We take no responsibility for your use of a site we are not responsible for or the information on it.

#### **4. Information sent via Online services for agents**

We are not responsible for:

- the accuracy, veracity and completeness of material transmitted to us
- errors in the manner of the input of material transmitted to us
- any information you may lose as a result of equipment or power failures or our servers terminating your session due to prolonged periods of inactivity.

#### **5. Limited liability**

We will not be liable for any direct, indirect, incidental, special, consequential or exemplary damages (including for loss of profits, goodwill, information, data or other intangible losses) resulting from:

- the use or inability to use Online services for agents
- unauthorised access or alterations of your transmissions to or from Online services for agents
- activities resulting from the loss or misuse of your security credential
- statements or conduct of any third party
- any other matter relating to Online services for agents.

#### **6. No warranties by us**

Except as specified in these terms and conditions, we give no implied or express warranties relating to the use of Online services for agents. All statutory warranties are, to the fullest extent permitted by law, expressly excluded.

# BAS agent online services guide

Use the BAS agent online services guide to work out how best to complete your query or transaction online.

Last updated 24 April 2024

## Support using our digital services

We have information and resources available to support you use [our digital services](#), including:

- [Online services for agents user guide](#)
- [Practitioner lodgment service \(PLS\) user guide](#)
- [Tax professionals digital education video series](#)

## Account information

Table 1: Account information

Account information	Online services for agents
Account balance	Yes
Bank details – update for activity statement roles	Yes
Replacement cheques	Yes
Request remission of failure to lodge penalty	Yes
Statement of account	Yes
View details and print	Yes

## Activity statements

**Table 2: Activity statement services**

<b>Activity statements</b>	<b>Online services for agents</b>	<b>PLS</b>
Claim fuel tax credits	Yes	Yes
Confirm lodgment	Yes	Yes
Confirm processing	Yes	No
Lodge annual GST return	Yes	Yes
Lodge annual IAS	Yes	Yes
Lodge business activity statement (BAS)	Yes	Yes
Lodge instalment activity statement (IAS)	Yes	Yes
Lodgment deferral request	Yes	No
Request for additional time to lodge	Yes	No
Revise	Yes	Yes
Vary instalment amount	Yes	Yes
View and prepare	Yes	Yes
View document identification number	Yes	Yes

- For more specific information on activity statements, see: [Business activity statements \(BAS\)](#)
- [Prepare and lodge](#)
- [Activity statements – Online services for agents](#)
- [Activity statements supported by PLS](#)

## Debt and payment

Table 3: Debt and payment

Debt and payment	Online services for agents
Card payment	Yes
GIC remission request	Yes
<a href="#">Help with paying</a>	Yes
<a href="#">How to pay</a>	Yes
<a href="#">Make payment plans</a>	Yes
<a href="#">Payments via credit and debit card</a>	Yes
Print payment options	Yes
Print payment slips	No
Refund request	Yes
View and print a client's activity statement account	Yes
View payment plans	Yes

## Lodgment

Table 4: Lodgment


Lodge	Online services for agents	PLS
Confirm lodgment	Yes	Yes

Lodge activity statements	Yes	Yes
Lodge PAYG withholding annual reports	Yes	Yes
Lodge revised activity statements	Yes	Yes
Lodge taxable payments annual report	Yes	Yes
<a href="#">Lodgment deferral</a> – application for deferral	Yes	No
<a href="#">Lodgment deferral</a> – review of deferral decisions	Yes	No
<a href="#">Lodgment program</a> - help with your lodgment program	Yes	No
Objections – submit	Yes	No
Objections – submit further information	Yes	No
<a href="#">Private binding ruling (PBR) – apply</a>	Yes	Yes
Private binding ruling (PBR) – submit further information	Yes	No

## Practice administration

**Table 5: Practice administration**



<b>Practice administration</b>	<b>ABR</b>	<b>Online services for agents</b>	<b>PLS</b>
<a href="#">Access Manager system assistance</a>	No	No	No

Add or delete clients	No	Yes	Yes
Add or delete payroll only clients	No	Yes	Yes
<a href="#">Changing your practice contact details</a> 	Yes	No	No
Electronic forms	No	Yes	No
<a href="#">Feedback and complaints</a>	No	Yes	No
Online services for agents – practice mail	No	Yes	No
<a href="#">Order ATO publications</a>	No	No	No
Other services – <a href="#">Tax practitioner assistance service</a>	No	Yes	No
Other services – view your practice details	Yes	Yes	No
Report integrity issues and suspected tax evasion	No	No	No
<a href="#">System maintenance</a> including access, technical difficulties, functions and navigation	No	No	No

## Registration

**Table 6: Registration**

Registration	ABR	Online services for agents	PLS
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<a href="#">Apply for an ABN</a> 	Yes	No	No
<a href="#">Cancel an ABN</a> 	Yes	No	No
<a href="#">Cancel GST, PAYG withholding, luxury car tax (LCT), wine equalisation tax (WET), fuel tax credits (FTC)</a>	No	Yes	Yes
Set up <a href="#">myGovID and Relationship Authorisation Manager</a> (RAM)	No	No	No
<a href="#">Register for fuel tax credits (FTC)</a>	Yes	Yes	Yes
<a href="#">Register for GST</a>	Yes	Yes	Yes
<a href="#">Register for luxury car tax (LCT)</a>	No	Yes	No
<a href="#">Register for PAYG withholding</a>	No	Yes	No
<a href="#">Register for TFN (non-individual)</a>	Yes	No	No
<a href="#">Register for wine equalisation tax (WET)</a>	No	Yes	No
Update addresses and contacts	No	Yes	Yes
Set client communication preferences and receive messages (client mail)	No	Yes	No
Update bank details	No	Yes	Yes
Update fuel tax credits	No	Yes	Yes

<a href="#">Update GST and PAYG withholding details</a>	No	Yes	Yes
Update luxury car tax	No	Yes	Yes
Update wine equalisation tax	No	Yes	Yes
<a href="#">View client registration and tax type summary or tax registrations</a>	No	Yes	No

Visit [tpb.gov.au](http://tpb.gov.au) [↗](#) if your query relates to your BAS agent registration.

## Reports available

**Table 7: Reports available**

Reports	Online services for agents	PLS
Activity statement client list	Yes	Yes
Activity statement lodgment	No	Yes
BAS and IAS – outgoing activity statements	No	No
Client account running balance	Yes	No
<a href="#">Communication history</a>	Yes	No
Outstanding activity statements	Yes	No
PAYG instalment	Yes	No
Year to date excise revenue product summary	No	No
Year to date interest summary	Yes	No

Year to date revenue product summary	Yes	No
View GST property credits	Yes	No

## Single Touch Payroll

**Table 8: Single Touch Payroll**

Lodgment	Online services for agents	PLS
STP reporting	Yes	No
<a href="#">STP deferrals and exemptions</a>	Yes	No

## Superannuation

**Table 9: Superannuation**

Lodgment	Online services for agents	PLS
Small Business Superannuation Clearing House (SBSCH) or Super Clearing House	Yes	No

## Tax law and advice

- [ATO advice and guidance](#)
- [Business activity statements \(BAS\)](#)
- [The cash and shadow economy](#)
- [Tax practitioner assistance service](#)
- [Dispute or object to an ATO decision](#)

- [Fix a mistake or amend a return](#)
- [Fuel schemes](#)
- [GST](#)
- [Legal database](#)
- [Administrative Decisions \(Judicial review\) Act 1997](#)
- [Luxury car tax](#)
- [Non-profit organisations](#)
- [Other languages](#)
- [PAYG instalments](#)
- [PAYG withholding](#)
- [Private rulings](#)
- [Small business benchmarks](#)
- [Wine equalisation tax](#)

If your query is not available to be completed online, use the [BAS agent phone services \(Fast Key Code\) guide](#) to find the right phone number for the topic you need to phone us about.

## Print this guide

You can print this guide directly from your web browser. Use the print icon on the top right of your screen and select **Print this page**.

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## Client-to-agent linking steps

These steps help businesses use online services to nominate an agent.

**Last updated** 4 December 2023

## About client-to-agent linking steps

Businesses can use our online services to nominate an agent. These steps are for clients who need to nominate an agent.



You **only** need to do this when you:

- engage a new tax or BAS agent, or payroll service provider to represent you
- provide extra authorisation to your existing authorised agent (for example, they start representing you for a new obligation, such as income tax or a new entity in your group.)

Contact us or your registered agent if you need guidance. Your agent can assist you, but they **cannot** complete the process for you.

### Print these instructions

You can print these instructions directly from your web browser. Use the print icon on the top right of your screen and select **Print this page**.


You can also download this guide: [How to nominate an agent in Online services for business \(PDF, 380KB\)](#)  

## Do you have access to Online services for business?


- [Yes](#) Go to **step 3**.
- No Go to **step 1**.

## Before you start Step 1 & 2


To complete step 1-2 you must be the [principal authority](#) .

This is the person responsible for the business and must be the first person to set up access to Online services for business. If you're not sure what role you have, see [Get started](#) .

## Step 1: Set up your Digital ID (myGovID)


Download the myGovID app, available from the App Store or Google and follow these instructions on [how to set up your myGovID](#) .


Choose your identity strength:

- A *Strong* myGovID – by verifying your Australian passport and either birth certificate, citizenship certificate, driver licence or Medicare card.
- A *Standard* myGovID – by verifying 2 Australian identity documents. With a Standard myGovID you will need to [contact us](#)  to complete Step 2.


Note: myGovID is unique to you, using your personal information – you **cannot** share it with others.

## Step 2: Link your myGovID to your ABN

You'll need to link your myGovID to your Australian business number (ABN) using [Relationship Authorisation Manager \(RAM\)](#) .

If you have a Strong myGovID go to [RAM](#)  and log in. Select **Link your business** and follow the prompts.

You'll need to [contact us](#)  to complete this step if you:

- have a *Standard* myGovID
- are a [primary person](#)  - this is a type of principal authority who's not listed as an individual associate in the Australian Business Register. For example, the authorised contact of a government entity.

For more information, see [How to link your business online](#) .

## Step 3: Log in to Online services for business

Use your myGovID to log in to [Online services for business](#) .

## Step 4: Nominate your authorised agent in Online services for business

To complete this step you'll need your agent's (or payroll service provider's) registered agent number.

From the Online services for business home page:

- select **Profile**, then **Agent details**
- at the **Agent nominations** feature, select **Add**
- on the **Nominate agent** screen, go to **Search for agent**
- type your agent's (or payroll service provider's) registered agent number and select **Search**
- select the agent you want to nominate
- check that the agent's details are correct
- complete the **Declaration**
- select **Submit**.

You'll now see your agent's details listed under **Agent nominations**.

For more information, go to [Agent nomination](#).

## Step 5: Let your agent know you have nominated them

The agent you nominate **won't** receive an automated system notification. It's important to let them know when you've completed the nomination step.

Your agent has **28 days** to action the nomination before it expires.

### Extending a nomination

If the agent you've nominated needs more time to add you as a client, you can use the Extend feature. This will add another **28 days** to your nomination from the day you extend.

The Extend feature will become available the day after submitting a nomination. It will remain available to select anytime during the 28 calendar days of the original nomination period.

To extend a nomination:

- from the **Agent nomination screen** in Online Services for Business, select **Extend**. Tip: You can find this next to your agent's name.
- at the **Extend agent nomination** screen, check the details of the agent are correct. If they are not correct, you can delete an agent nomination by selecting **Delete**.

- complete the declaration and select **Submit**
- let your agent know when you have completed the extension.



If a nomination has expired, you won't be able to extend it. You'll need to submit a [new nomination](#).

## Support information

If you experience any errors while completing the agent nomination process, [contact us](#) on **13 28 66** or your agent for help.

Before we can discuss your details or update your records, you must [establish your identity](#). Have your agent's registered agent number ready so that we can search for the agent's details.

For more information, see:

- [myGovID](#) 
- [RAM](#) .

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## Troubleshooting guide for agents Client-to-agent linking

Check this page for solutions to specific client-to-agent linking process circumstances.

**Last updated** 14 December 2023

### What this guide covers

This guide provides troubleshooting advice to agents on the client-to-agent linking process, including:

- common scenarios where you may need help
- where you can find support for yourself and your clients.

## myGovID help

### If your client needs myGovID help


Scenario	Support
My client is foreign resident entity that doesn't have an Australian authorised person who can get a <i>Standard</i> or <i>Strong</i> myGovID identity strength to access Online services for business.	Lodge a request in <a href="#">practice mail</a> for assistance.
My client is having difficulty setting up their myGovID.	Refer your client to the <a href="#">myGovID</a> <a href="#">↗</a> website, which provides a full list of help and support topics, including details on error codes or messages.

## Relationship Authorisation Manager (RAM) help

### What to do if your client needs RAM help

Scenario	Support
My client has a <i>Standard</i> myGovID identity strength but can't link their business online in RAM.	<p>Your client needs a <i>Strong</i> myGovID identity strength to link a business <b>online</b> in RAM. They should increase the strength of their myGovID to <i>Strong</i> if possible.</p> <p>If your client can only achieve a <i>Standard</i> myGovID identity strength, they'll need to contact the RAM support line to link their business. See <a href="#">Other ways you can link your business</a> <a href="#">↗</a> for the phone numbers. They'll need to complete proof of identity and we'll carry out</p>

	<p>checks to confirm they're associated to the business.</p> <p>Once confirmed, your client will receive an email with an authorisation code and summary of the authorisation request. They'll need to log in to RAM to accept the request and complete the link.</p>
<p>My client meets the criteria of a <a href="#">primary person</a>. Can they link to their business online in RAM?</p>	<p>A primary person can't link to their business <b>online</b> in RAM.</p> <p>Your client will need to contact the RAM support line to link their business. See <a href="#">Other ways you can link your business</a> for the phone numbers. They'll need to complete proof of identity, and checks will be carried out to confirm they're associated to the business.</p> <p>Once confirmed, your client will receive an email with an authorisation code and summary of the authorisation request. They'll need to log in to RAM to accept the request and complete the link.</p>
<p>My client is a trust with a corporate trustee. How can the business be linked in RAM?</p>	<p>The director or public officer for the corporate trustee is a <a href="#">primary person</a> and will need to contact the RAM support line to link the business in RAM. See <a href="#">Other ways you can link your business</a> for the phone numbers.</p> <p>They'll need:</p> <ul style="list-style-type: none"> <li>• a myGovID with at least a <i>Standard</i> identity strength</li> <li>• to complete proof of identity.</li> </ul> <p>We'll carry out checks to confirm they're associated to the business.</p>

	Once confirmed, your client will receive an email with an authorisation code and summary of the authorisation request. They'll need to log in to RAM to accept the request and complete the link.
My client is trying to link their business online in RAM and receives the following error message 'details could not be matched'.	<p>Your client may need to update the details we hold such as:</p> <ul style="list-style-type: none"> <li>• name</li> <li>• date of birth</li> <li>• personal address (not business address).</li> </ul> <p>Direct your client to <a href="#">update their details with us</a>.</p>
My client is having difficulty linking their myGovID to their ABN in RAM.	Refer your client to the <a href="#">RAM website</a>  , which provides a full list of help and support topics including details on error codes or messages.

## Nominating an agent

### Nominating an agent in Online services for business

Scenario	Support
My client doesn't know how to nominate me. What help can I provide them?	<p>The following information will help your client nominate you as their agent.</p> <ul style="list-style-type: none"> <li>• <a href="#">Agent nomination process</a> provides information to clients on how to nominate an agent in Online services for business.</li> <li>• <a href="#">Client-to-agent linking steps</a> provides a summary of the steps required to nominate an agent.</li> </ul>

	<ul style="list-style-type: none"> <li>• <a href="#">Set up your access to Online services for business</a> provides help to clients to get set up on Online services for business.</li> </ul> <p>You shouldn't set up a myGovID for your client and don't ask your client to share their myGovID information with you.</p>
<p>Can a client give me their myGovID information so I can do the agent nomination for them?</p>	<p><b>No.</b> Clients <b>can't</b> share their myGovID information or login code with you.</p> <p>Clients must do the nomination. You <b>can't</b> do the nomination for your client, but you can assist them to go through the instructions.</p>
<p>I don't know when a client has nominated me.</p>	<p>You <b>won't</b> receive an automated system notification that your client has nominated you.</p> <p>Advise your client to notify you when they've completed their nomination. Your clients can download a PDF of the agent nomination confirmation they receive in Online services for business and can send this to you if required.</p> <p>You can also find any pending nominations in the <a href="#">client nomination report</a> in Online services for agents. This report provides you with all nominations pending your action and their expiry dates in real time.</p>
<p>Do clients nominate me and select the accounts that I'll be authorised to access?</p>	<p>Your client is required to nominate you as their agent only. They don't nominate accounts.</p> <p>You're required to add the accounts that you're authorised</p>

	to act on behalf of your client for, following the normal practice.
If my client wants me to represent them for both income tax and fringe benefits tax (FBT), do they need to complete separate nominations for each?	No, only one nomination is required. You'll need to add the income tax account first and can then add the FBT account without your client completing a second nomination. The FBT account can be added through the <a href="#">Maintain authorisations</a> function in Online services for agents.
My client has tried to nominate me in Online services for business, but it hasn't worked due to a system error.	Your client should contact us on <b>13 28 66</b> and we'll help them through the process to nominate you as their agent.

## Adding new clients to your client list

### Agents adding clients to their client list

Scenario	Support
I've received an error message when trying to add a client to my client list in Online services for agents or practice management software.	<p>You may have received the error message 'You are not authorised at this time to access this account, contact your client to confirm the agent nomination has been actioned'. If so, your client must do the agent nomination first before you can add them in Online services for agents or your practice management software.</p> <p>Direct your client to complete the nomination.</p> <p>If your client has completed the nomination and you receive a different error</p>

	message, then you or your client can contact us for help.
<p>My client isn't sure of their business tax file number (TFN). If I'm acting on behalf of this client for income tax, can I add them to my client list by using their ABN instead?</p>	<p>Clients can find their business TFN in Online services for business by following these steps:</p> <ul style="list-style-type: none"><li>• Navigate to the <a href="#">Profile menu</a>.</li><li>• Select <b>Business details</b>.</li></ul> <p>Clients will need to provide you their business TFN so you can add them to your client list for the income tax account. Talk with them about secure methods to get their business TFN to you.</p> <p>The income tax account won't be displayed as an option to select if you haven't used a TFN to add your client.</p> <p><b>Don't</b> add clients to your client list with an ABN if you're representing them for income tax. Doing so may remove any existing agent listed at the activity statement account and will require the client to <b>re-nominate that agent</b> so that agent can <b>re-link</b>.</p> <p>Removing an existing agent may also result in that agent missing deadlines on behalf of their client including frequent lodgments, such as single touch payroll (STP) reporting or business activity statements (BAS).</p> <p>If you add a client to your client list with an ABN, you can <b>only add the activity statement account</b>. You'll then need to ask your client to complete <b>an additional</b></p>

	<p><b>nomination</b> so you can also add the income tax account.</p>
<p>I'm acting on behalf of a client for both income tax and activity statement accounts. Do I need to authorise each account in Online services for agents?</p>	<p>If you authorise the income tax account, you have access to all your client's accounts and don't have to add the activity statement account.</p> <p>However, if there's currently another BAS or tax agent authorised at the activity statement account, they'll need to be removed by unselecting the check box.</p> <p>Ensure you only do this if your client has told you that the <b>other agent is no longer representing them in any capacity.</b></p>
<p>I have multiple registered agent numbers (RANs) within my practice linked to the same ABN and need to transfer clients between these RANs. Will this require client nominations?</p>	<p>No. You'll be able to <a href="#">transfer clients</a> between RANs linked to the same ABN without the need for client nominations.</p>
<p>If I represent a client for FBT only, can I authorise the activity statement account to obtain information on FBT instalments they've paid during the year?</p>	<p>You'll need to obtain FBT instalment details directly from your client or discuss with them if they want you to add the activity statement account.</p> <p>Your client will have to nominate you a second time to allow you to add the activity statement account.</p> <p>Note that if there's already an existing agent listed at the activity statement account, this action will remove that existing agent and they'll need a nomination to add themselves back to that account.</p>

<p>I'm acting on behalf of a client for both the income tax account and FBT account, but not for the activity statement account. There's another agent authorised at the activity statement account.</p> <p>Can I view the activity statement account to obtain information on the FBT instalments paid by the client during the year?</p>	<p>If you're authorised at the income tax account, you'll have access to all of your client's accounts and will be able to view the activity statement information to obtain the details of the FBT instalments paid by your client during the year.</p>
<p>I can't link to a client in Online services for agents due to a system error.</p>	<p>Only contact us for help on <b>13 72 86</b> if your client has successfully completed the nomination online.</p>

## Re-adding clients as the agent was incorrectly removed

### What to do if an agent has been incorrectly removed

Scenario	Support
<p>I've added my client to the wrong account type and removed another agent. How do I correct that?</p>	<p>You'll need to contact your client and ask them to re-nominate:</p> <ul style="list-style-type: none"> <li>the agent you've removed so that agent can re-link to the correct account they're authorised for, and</li> <li>you so that you can access the correct role.</li> </ul>
<p>I've been removed from my client's account by another agent, and now my client's lodgments might be late.</p>	<p>Ask your client to nominate you again so you can add them back to your client list.</p> <p>If your client is not yet set up to access our Online services for business, they will need to do this first to nominate you.</p>

Once you've got access to your client's account again, you can lodge a deferral request for [BAS lodgments](#) and [STP lodgments](#) if they were delayed. If we've applied [penalties and interest charges](#), you can request a remission in Online services for agents using practice mail.

If your client uses the Small Business Superannuation Clearing House (SBSCH) to meet their super payment obligations, they must take action before the due date to not be penalised. You can use the following process:

1. Ask your client to renominate you so you can add them back to your client list. This will be the fastest option if they already have set up their access to Online services for business.
2. If they can't renominate you in Online services for business, they can phone us on **13 28 66**. We'll help them to renominate you or help them to access the SBSCH through Online services for business.
3. Lastly, if the client will miss the payment due date, they can phone us on **1300 660 048** and we can help them with making their payments to ensure they meet the deadline.

## Practice mail requests

Agents can contact us for support in the following scenarios

Scenario	Support
----------	---------

My client is any of the following:

- a foreign resident entity without any Australian authorised persons who can get a *Standard* or *Strong* myGovID identity strength to access Online services for business
- a foreign entertainer or sportsperson who uses an entity with an ABN for Australian tax purposes
- a group consisting of many entities moving to a new agent or changing the authorisation of their current agent. The group consists of 20 or more entities and needs help completing the nominations
- an entity without an ABN (there are a small number of entities without an ABN that were part of the client-to-agent linking pilot. If you try to add one of these clients to your client list you may receive the client-to-agent linking error message).
- representing a strata title entity, and the authorised representative is unable to complete the online nomination.

If your client is one of the scenarios listed in here and they need help, you can contact us through practice mail for support to add your client to your client list.

Use these practice mail categories:

- General questions, problems, and help
- Submit client agent linking exception request.

Include the following details in your request:

- client name
- client TFN or ABN
- reason why the client has been unable to complete the nomination
- what account access is needed to act for the client i.e. income tax, activity statement, FBT account or other account.
- your RAN
- your contact details, including name, phone and email
- confirmation that you have completed proof of identity requirement steps as part of your normal process (in line with TPB Practice Note 5/2022 and our [agent client verification methods](#))
- name of the authorised representative of the business and their position title – this could include their director ID if applicable
- evidence of authority to act

- Attach evidence the client has given your practice authority to act for them and be linked to access their information.
- This evidence would align with the current Tax Practitioners Board requirements and might include a signed engagement letter or signed authority to act declaration from the client.
- The authorised representative could complete the nomination for the head entity or controlling entity online to assist with the process (if the client is a large entity group).

The service standard for these requests is 14 days.

QC 73620

## **Agent checklist for client-to-agent linking process**

This checklist will assist you to complete the client-to-agent linking process.

**Last updated** 1 December 2023

## Things you need to know

Your client needs to complete the [agent nomination process](#) before you can add them to your client list or update your authorisations (for example, before you start representing your client for a new obligation such as income tax or a new entity in their group).

You can assist your client through the nomination process however, you **can't** ask your client to share their myGovID for you to use or share their log in code with you to complete the nomination process for them.

Before you start the process of adding your client, ensure you:

- link at the correct account level
- use the right identifier to add your client for one account or role

This will reduce the likelihood of your client having to complete additional nominations unnecessarily.

### Link at the correct account level

Link only at the account level that you're authorised by your client to represent them for.

If you're a registered tax agent representing your client for income tax, **only** add the income tax account using the TFN. You don't need to add other accounts or roles, except if you're representing them for fringe benefits tax (FBT) to access the FBT agent concession due dates.

If you link to an account that has an existing agent, you'll **remove that agent**. For example, if you're representing your client for income tax only and your client also has an existing BAS agent authorised at their activity statement account, you'll **remove that existing BAS agent** if you link at the activity statement account.

If you link at an account incorrectly, your client will:

- need to re-nominate the BAS agent you've removed so that BAS agent can re-link to the activity statement account they're authorised for
- have to re-nominate you so that you can access the correct role

You'll need to notify your client the reason why they're required to re-nominate an authorised BAS agent and re-nominate you.

If you remove an authorised BAS agent, this could result in the BAS agent **missing lodgment deadlines** on behalf of the client, for example, frequent occurrences like Single Touch Payroll (STP) reporting or BAS lodgments.

## Use the right client identifier to add your client for one account or role

If you're a tax agent representing your client for income tax, you must add them to your client list using the TFN identifier.

If you add a client with the ABN only, the system won't show the income tax account option to choose.

If you do continue with this and add the activity statement account, then you'll need to ask your client to complete another nomination to add the income tax account. You may also remove another agent, which will require your client to complete another nomination unnecessarily.

## Before adding your client

Follow the steps below before adding your client to your client list:

1. Undertake your normal onboarding process discussions. When a client nominates you in Online services for business, we accept it as an approved [agent client verification method](#). If your client is unable to access our online services, you'll still need to do a separate proof of identity.
2. Advise your client that **they must** nominate you in Online services for business before you can add them to your client list. You **can't** do the nomination for them.
3. Provide your client with your registered agent number. This will give them one option when they search for you in Online services for business.
4. Provide your client with our [agent nomination instructions](#) and [client-to-agent linking steps](#), which will assist them to nominate you as their agent.
5. Advise your client to let you know when they've completed the nomination. They can download a PDF copy of the agent nomination confirmation that is provided as part of the nomination process in

Online services for business and send it to you. You **won't receive an automated system notification** that your client has completed the nomination.

6. **Check** your client has completed the agent nomination. You can generate the [client nominations on-demand report](#) in Online services for agents to see if your client has completed the nomination without waiting for your client to notify you.

## After your client has completed the nomination

Follow these steps after your client has completed the nomination:

1. Ask your client to provide their business TFN, if you're representing them for income tax accounts including FBT. Your client can find this in Online services for business under [Business details](#). Discuss safe ways for them to give you their TFN information, that is, in a phone call (email is not a secure channel).
2. Add your client to your client list in Online services for agents or your practice software for the account or role type you're authorised to access. You have 28 days from the client nomination to add the client or update your authorisation.
3. Income tax account – If you're authorised for the income tax account, you **must** use the business TFN to add the client to your client list. Do **not** select the activity statement account (this is not necessary, you'll have access to all accounts and roles at the income tax account).
4. Activity statement account – If you're authorised for the activity statement account and not income tax, then add that account only. You'll have access to STP reporting if your client is registered for PAYGW.
5. STP reporting authorisation – you need to link to the activity statement – STP reporting level. For this authorisation, as an agent you must use the add **payroll only** client menu in Online services for agents.
6. If there's another BAS agent or tax agent authorised to act on behalf of your client, an existing agent link will display against that account. **Don't remove another agent unless you're authorised by**

**your client** (this includes adding yourself to an account that another authorised agent is linked to).

## Support

We're committed to supporting you and your clients through this change. For more information, see:

- [Client-to-agent linking in online services](#)
- [Troubleshooting guide for agents Client-to-agent linking](#)
- [Agent nomination process](#) – for your clients on how to authorise an agent in Online services for business
- [Client-to-agent linking steps](#) – for your clients, this gives a summary of what they need to do to nominate an agent
- [Set up your access to Online services for business](#) – for your clients on how to get set up on Online services for business.

QC 73621

## Communication types

See the list of digital communications available for clients of registered tax agents.

**Last updated** 6 July 2022

## Client's preference for digital communications

With their client's written authority, registered tax agents can set up digital communication preferences for clients for the following [client communications](#).

These communications can be sent to a tax agent's client mail inbox by the Agent digital channel.

[Communication preferences](#) can only be set for communication types a client has authorised their registered agent to act on.

BAS agents can only set communication preferences for activity statement related and debt communications.

## Income tax

The digital communications for income tax are:

- Adv – AMIT notice of assessment – EFT
- Div 293 – Notice of Assessment
- Income discrepancy finalisation letter
- Income tax – Certainty check – Requirements met
- Income tax – Individual – Tax receipt
- Individual income tax – Processing delay advice
- Lodgment – Early reminder notice
- Lodgment – Overdue – Advise if there is a problem
- Lodgment – Overdue – Avoid further action
- Lodgment – Overdue – Avoid further action and penalties
- Lodgment – Overdue – Final notice
- Lodgment – Overdue – Lodge now
- Lodgment – Overdue – Reminder
- Lodgment – Overdue – Take immediate action
- New PAYG instalment – Individual / Consolidated group member
- New PAYG instalment – Introduction
- New PAYG instalment / Payment options
- Notice of assessment – Company or Fund – EFT refund
- Notice of assessment – Company or Fund – Payment due
- Notice of assessment – Individual or Trust – EFT refund / Payment due
- Notice of assessment – Individual or Trust – Payment due

- Notification of a mistake in your income tax return
- PAYG instalment – Entitlement advice
- PAYG or FBT Instalment(s) credited after the processing of a return
- Payment – Superannuation Div 293 tax – Account discharge liability
- Payment summary – Interest withholding tax
- Penalty notification – Failure to lodge
- Penalty payment – Administrative penalty incurred
- Penalty warning – Lodgment
- Registration confirmation / update – PAYG instalments allowed
- Registration confirmation / update – PAYG instalments consolidated group allowed
- Registration update – PAYG instalments disallowed
- Statement of account – Payment slip
- Statement of account – Possible refund
- Superannuation – Excess concessional contributions – Determination advice
- Superannuation – Excess concessional contributions – Information sheet
- Superannuation – Excess non-concessional contributions – Determination.

The following communication types will not be sent to agents' Client mail inboxes but will still be visible in Communication history:

- Notice of assessment – Div 293 tax – EFT refund / Payment due
- Payment – Superannuation Div 293 tax – Release authority
- Superannuation – Div 293 tax – Assessment advice.

## **Superannuation**

The digital communications for super are:

- ENCC Default Election Outcome

- PAYG payment summary – Superannuation lump sum / Departing Australia superannuation payment
- SHAsa annual statement
- SHAsa opening account statement
- SHAsa payment confirmation advice
- SMSF – Trustee obligation advice
- Statement of account – Superannuation – EFT refund / payment due
- Statement of account – Superannuation – Payment slip
- Superannuation – Nominate active super fund account
- Superannuation – Unclaimed super money – Rollover benefit statement – Individual
- Superannuation contribution – Fund/RSA account required
- Superannuation entitlement overpayment transfer advice individual
- Superannuation government contribution entitlement paid
- Superannuation guarantee – Account transfer advice
- Superannuation guarantee – Overpayment advice – No action required.

## **Study and training support loans**

The digital communications for study and training support loans are:

- Notice of overseas levy
- Statement of account – Loan account.

## **Activity statement related**

The digital communications for activity statement related are:

- Failure to lodge warning
- Indirect tax – Notice of assessment
- Lodgment – Overdue – Advise if there is a problem
- Lodgment – Overdue – Avoid further action

- Lodgment – Overdue – Avoid further action and penalties
- Lodgment – Early reminder notice
- Lodgment – Overdue – Final notice
- Lodgment – Overdue – Lodge now
- Lodgment – Overdue – Reminder
- Lodgment – Overdue – Take immediate action
- Penalty payment – Failure to lodge activity statement
- Penalty payment – Failure to lodge GST
- Penalty payment – Failure to lodge FBT
- Penalty payment – Failure to lodge PAYG withholding
- Registration cancellation – GST
- Registration cancellation – PAYG withholding and branch
- Registration confirmation – Fuel tax credit
- Registration confirmation – GST branch
- Registration confirmation – PAYG withholding and branch
- Registration update – GST lodgment cycle
- Registration update – PAYG withholding payment change
- We are holding your refund
- We have finished our pay as you go (PAYG) withholding review
- We have reviewed your pay as you go (PAYG) withholding amounts
- We have revised your activity statement
- Your activity statement details have changed.

## **Debt**

The digital communications for debt are:

- Confirming your payment plan
- Credit card payment failed

- Debt – additional payment overdue
- Debt – additional payment overdue multi account
- Debt – Overdue reminder
- Debt – Payment demand – Warning
- Debt – Payment required
- Debt – Re-engaging overdue debt
- Debt – Referral notification – Debt collection agency
- Debt – Warning notification
- Payment plan arrears – multiple accounts
- Payment plan arrears – single account
- Payment plan defaulted – multiple accounts
- Payment plan defaulted – single account
- Warning – additional payment overdue
- Warning – additional payment overdue multi account
- Your payment plan may default
- Your payment plan is in arrears.

## **Employer and business obligations**

The digital communications for employer and business obligations are:

- Lodgment – Overdue – Taxable payments annual report
- Lodgment – Overdue – Taxable payments annual report – Further reminder
- Notice of assessment – Superannuation guarantee charge – EFT refund
- Payment – Superannuation guarantee additional charge
- Payment – Superannuation guarantee charge shortfall
- Penalty notification – Failure to lodge
- Statement of account – Payment slip

- Taxable payments annual report – Final reminder to lodge
- Travel agent COVID payment – Certificate of taxation information
- You may need to lodge a TPAR annual report.

QC 63470

## **Practitioner Lodgment Service prior-year service**

You can lodge most prior year returns and forms using the Practitioner Lodgment Service (PLS).

**Last updated** 1 February 2022

### **Which prior year returns can be lodged**

You may need to refer to your software supporting documentation or your digital software provider to determine what prior year returns can be lodged using your software.

### **When the lodgment has been successfully sent**

You will receive an ATO message receipt when the lodgment has been successfully sent. You'll no longer receive an ELS validation/lodgment report or ELS transmission report after you lodge through the service.

To avoid duplicate lodgment and delayed processing, don't attempt to re-lodge a return unless directed to by us, even if the lodgment does not show up on your lodgment report or in Online services for agents.

### **Checking your lodgments**

If you have received a message receipt, your lodgments are still not appearing in your lodgment report or in Online services for agents after 12 days, and we have not called you about your lodgments, contact the registered agent phone line on **13 72 86**.

Your SBR-enabled software may provide you with:

- a list of prior year lodgments
- lodgment status for each prior year lodgment (Received/ Not Received/ Return Not Necessary).

If your software does not have the functionality to generate a prior year lodgment list, you can check the lodgment status in [Online Services for Agents](#).

For help using the PLS, see [PLS user guide](#).

QC 60545

## Tax agent online services guide

Use the tax agent online services guide to work out how best to complete your query or transaction online.

Last updated 17 July 2023

### Support using our digital services

We have information and resources available to support you use [our digital services](#), including:

- [Online services for agents user guide](#)
- [Practitioner lodgment service \(PLS\) user guide](#)
- [Tax professionals digital education video series](#)

### Print this guide

You can print this guide directly from your web browser. Use the print icon on the top right of your screen and select **Print this page**.

### Account information

**Table 1: Account information**

<b>Account information</b>	<b>Online services for agents</b>
Account balance	Yes
Bank details – update for activity statement roles	Yes
Bank details – update for income tax	Yes
Bank details – update for superannuation	Yes
Bank details – update for critical response account	Yes
GIC remission requests	Yes
Loan accounts	Yes
<a href="#">Name changes</a> – individuals	No
Notice of assessment – individual	Yes
Notice of assessment – non-individual	No
Refund or credit transfer	Yes
<a href="#">Request remission of failure to lodge penalty</a>	Yes
Request replacement cheques	Yes
<a href="#">View accounts</a>	Yes
View excise and resource rent tax accounts	Yes
View details and print	Yes
View GST property credits	Yes

View GIC calculation details	No
View overpaid super accounts	Yes
View previously lodged income tax returns	Yes
View super guarantee accounts	Yes

## Activity statements

**Table 2: List of activity statement services**

<b>Activity statements</b>	<b>Online services for agents</b>	<b>PLS</b>
Claim fuel tax credits	Yes	Yes
Confirm lodgment	Yes	Yes
Confirm processing	Yes	Yes
Lodge business activity statement (BAS)	Yes	Yes
Lodge instalment activity statement (IAS)	Yes	Yes
Lodge annual GST return	Yes	Yes
Lodge annual IAS	Yes	Yes
Lodge Simpler BAS	Yes	Yes
Lodgment deferral request	Yes	No
Request for additional time to lodge	Yes	No
Revise	Yes	Yes

Vary instalment amount	Yes	Yes
View document identification number	Yes	Yes
View and prepare	Yes	Yes

- For more specific information on activity statements, see: [Business activity statements \(BAS\)](#)
- [Prepare and lodge](#)
- [Activity statements supported by PLS](#)

## Debt and payment

**Table 3: List of debt and payment options**

<b>Debt and payment</b>	<b>Online services for agents</b>
Card payment	Yes
GIC remission request	Yes
<a href="#">Help with paying</a>	Yes
<a href="#">How to pay</a>	Yes
<a href="#">Make payment plans</a>	Yes
<a href="#">Payments via credit and debit card</a>	Yes
Print payment options	Yes
Print payment slips	No
View and print a client's activity statement account	Yes
View payment plans	Yes

# Lodgment

**Table 4: Lodgment activities**

<b>Lodgment</b>	<b>Online services for agents</b>	<b>PLS</b>
Amendment of income tax returns for individuals	No	Yes
Amendment of income tax returns for partnerships	Yes	Yes
Amendment of income tax returns for companies	Yes	Yes
Amendment of income tax returns for trusts	Yes	Yes
Amendment of income tax returns for FBT	No	Yes
Amendment of income tax returns for super funds	Yes	Yes
Amendment of income tax returns for self-managed super funds	No	Yes
Apply for statement of tax record	Yes	No
Confirm lodgment	Yes	Yes
Lodge activity statements	Yes	Yes
Lodge revised activity statements	Yes	Yes
Lodge PAYG withholding annual reports	Yes	Yes
Lodge taxable payments annual report	Yes	Yes

<a href="#">Lodge auditor/actuary contravention reports</a>	No	No
Lodge FBT returns	No	Yes
Lodge individual income tax returns	No	Yes
Lodge non-individual income tax returns	No	Yes
Lodge super fund returns	No	Yes
Lodge self-managed super funds	No	Yes
Lodge future year returns	No	Yes
Lodge superannuation member contribution statements	Yes	Yes
<a href="#">Lodge taxable payments annual report</a>	Yes	Yes
Lodge tax file number (TFN) declaration reports	Yes	Yes
Lodge annual investment income report (AIIR)	Yes	No
Lodge quarterly TFN and ABN reports	Yes	No
Lodge employee share scheme reports	Yes	No
Lodge certificate of coverage	Yes	No
<a href="#">Lodgment deferral</a> – application for deferral	Yes	No
<a href="#">Lodgment deferral</a> – review of deferral decision	Yes	No
<a href="#">Lodgment program</a> – help with your	Yes	No

lodgment program		
<a href="#">Lodgment program performance</a>	Yes	Yes
Non-lodgment advice or advise return not necessary and further returns not necessary – individual clients	Yes	Yes
Non-lodgment advice or advise return not necessary and further returns not necessary – non-individual clients	Yes	Yes
Objections – submit	Yes	No
Objections – submit further information	Yes	No
<a href="#">Private binding ruling (PBR) – apply</a>	Yes	Yes
Private binding ruling (PBR) – submit further information	Yes	No
Submit a range of online forms	Yes	No
View income tax lodgment status	Yes	Yes
<a href="#">View progress of a tax return</a>	Yes	Yes

To claim superannuation for temporary residents who have departed Australia and no longer have an active visa use the [Departing Australia superannuation payments \(DASP\) online system](#).

## Practice administration

**Table 5: Practice administration services**

Practice administration	ABR	Online services for agents	PLS

<a href="#">Access Manager system assistance</a>	No	No	No
Add or delete clients	No	Yes	Yes
Add or delete payroll only clients	No	Yes	Yes
<a href="#">Changing your practice contact details</a> <a href="#">↗</a>	Yes	No	No
Electronic forms	No	Yes	No
<a href="#">Feedback and complaints</a>	No	Yes	No
Online services for agents – send and receive messages (practice mail)	No	Yes	No
<a href="#">Order ATO publications</a>	No	No	No
Other services – <a href="#">Tax practitioner assistance service</a>	No	Yes	No
Other services – view your practice details	Yes	Yes	No
Report integrity issues and suspected tax evasion	No	No	No
<a href="#">System assistance</a> including access, technical difficulties, functions and navigation	No	No	No

## Registration

**Table 6: Registration**

Registration	ABR	Online services	PLS
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		<b>for agents</b>	
<a href="#">Apply for an ABN</a> 	Yes	No	No
<a href="#">Cancel an ABN</a> 	Yes	No	No
<a href="#">Cancel GST, PAYG withholding, luxury car tax (LCT), wine equalisation tax (WET), fuel tax credits (FTC)</a>	No	Yes	Yes
Set up <a href="#">myGovID</a> and <a href="#">Relationship Authorisation Manager</a> (RAM)	No	No	No
<a href="#">Register for fuel tax credits (FTC)</a>	Yes	Yes	Yes
<a href="#">Register for GST</a>	Yes	Yes	Yes
<a href="#">Register for luxury car tax (LCT)</a>	No	Yes	No
<a href="#">Register for PAYG withholding</a>	No	Yes	No
<a href="#">Register for TFN (non-individual)</a>	Yes	No	No
<a href="#">Register for wine equalisation tax (WET)</a>	No	Yes	No
Update – advise that a client is deceased	No	Yes	Yes
Update addresses, contacts, some tax types	Yes	Yes	Yes
Set client communication preferences and receive messages (client mail)	No	Yes	No

Update associate details	Yes	No	No
Update legal name – individual or sole trader	Yes	No	No
Update legal name – other entities <b>except</b> for-profit companies	Yes	Yes	Yes
Update main industry and activity	Yes	No	No
<a href="#">View client registration and tax type summary or tax registrations</a>	No	Yes	No

Visit [tpb.gov.au](http://tpb.gov.au) [↗](#) if your query relates to your tax agent registration.

## Reports available

**Table 7: Reports available**

Reports available	Online services for agents	PLS
Activity statement client list	Yes	Yes
Activity statement lodgment	No	Yes
BAS and IAS – outgoing activity statements	No	No
Client account running balance	Yes	No
Client statistics	No	No
<a href="#">Communication history</a>	Yes	No
Due lodgment	No	No
Electronic funds transfer (EFT)	No	Yes

reconciliation		
Excise client list	Yes	No
Family trust or interposed entity election	Yes	No
FBT client list	Yes	No
Income tax and fringe benefits tax lodgment performance	Yes	Yes
Income tax client list	Yes	Yes
Income tax lodgment status	Yes	Yes
Outstanding activity statements	Yes	No
PAYG instalment	Yes	No
Pre-filing	Yes	No
Senior Australians tax offset	No	No
Year to date excise revenue product summary	No	No
Year to date interest summary	Yes	No
Year to date revenue product summary	Yes	No

## Single Touch Payroll

**Table 8: Single Touch Payroll (STP) reports**

<b>Report</b>	<b>Online services for agents</b>	<b>PLS</b>
STP reporting	Yes	Yes

STP deferrals and exemptions	Yes	No
<a href="#">STP – view income statements report</a>	Yes	No

## Superannuation

**Table 9: Super reports**

<b>Report</b>	<b>Online services for agents</b>	<b>PLS</b>
Bring forward arrangement	Yes	No
Carry forward concessional contributions	Yes	No
Concessional contributions	Yes	No
Employer contributions	Yes	No
Fund details	Yes	No
Small Business Superannuation Clearing House (SBSCH)/Super Clearing House	Yes	No
Total superannuation balance	Yes	No
Transfer balance cap	Yes	No

## Tax law and advice

- [ATO advice and guidance](#)
- [Small business CGT concessions](#)
- [Capital gains tax – personal](#)
- [The cash and shadow economy](#)

- [Tax practitioner assistance service](#)
- [Consolidation](#)
- [Correct \(amend\) an income tax return](#)
- [Dispute or object to an ATO decision](#)
- [Private company benefits – Division 7A dividends](#)
- [Employee share schemes](#)
- [Excise equivalent goods \(imports\)](#)
- [Fringe benefits tax](#)
- [Fuel schemes](#)
- [GST](#)
- [Types of loans](#)
- [Imputation](#)
- [Income tax return– business](#)
- [Income and deductions](#)
- [International tax for business](#)
- [Losses](#)
- [Luxury car tax](#)
- [New legislation](#) – business and personal
- [Non-commercial losses](#)
- [Non-profit organisations](#)
- [Other languages](#)
- [PAYG instalments](#)
- [PAYG withholding](#)
- [Private rulings](#)
- [Research and development tax concession](#)
- [Self-managed super funds](#)
- [Small business benchmarks](#)

- [Small business entity concessions](#)
- [Super contributions surcharge](#)
- [Super for employers](#)
- [Super enquiries](#)
- [Wine equalisation tax](#)

If your query is not available to be completed online, use the [Tax agent phone services \(Fast Key Code\) guide](#) to find the right phone number for the topic you need to phone us about.

QC 20039

## Checking the progress of a client's tax return

Use Online services for agents to check the progress of your client's tax return.

**Last updated** 25 June 2021

The quickest and easiest way to check the progress of your client's tax return is by using Online services for agents. At the **Client summary** select **Lodgment** then **Income tax** and **History** to view details about the progress of your client's tax return and the real-time **Status** and **Outcome** of the tax return.

**Watch:**

If your client has created a myGov account that is linked to the ATO, they will receive their notice of assessment from us electronically in their myGov Inbox. Your clients can also check the status of their tax return using [Check the progress of your tax return](#).

## The status or outcome of your client's tax return

The processing stages and the **Status** and **Outcome** displayed vary depending on whether your client will receive their notice of assessment and their entity type. The real-time status or outcome may display one of the messages in Table 1.

**Table 1 Status or outcome of a tax return and the explanation**

Status or outcome	Explanation
In progress – Processing	<p>This may display at two stages of processing where we have:</p> <ul style="list-style-type: none"><li>• received the tax return and have started processing it</li><li>• finalised the tax return and are issuing a notice of assessment.</li></ul> <p><b>Note:</b> To view the estimated assessment issue date select the</p>

	drop-down menu.
In progress – Information pending	We are collecting information to help us complete the processing of the tax return and will contact you if we need more information.
In progress – Under review	We are reviewing the tax return to make sure everything is right before we finalise it (this may include reviewing prior year tax returns). We will contact you if we need more information.
In progress – Balancing account	We are balancing the result of the tax return with our and other government agencies accounts and calculating the amount we will refund or your client needs to pay. We will contact you if we need more information.
In progress – Potentially taxable (trust income tax returns only)	We are checking information provided in the trust tax return to establish if the trustee is liable for tax. We will contact you if we need more information.
Processed – Information recorded (partnership income tax returns only)	The information in the income tax return has been recorded.
Issued – \$ Amount	We have issued the notice of assessment. The result of this notice of assessment and the issue date will be shown in our online services.

## Statement of account transaction cancelled

When checking your clients statement of account, a cancelled transaction is where we are reviewing their tax return. This may

include making sure you have included all the information that has been reported to us.

Do not attempt to lodge your client's tax return again, as this may cause further delays. We will contact you if we need more information.

**See also:**

- [Data-matching](#)

## In progress reason messages

In addition to the **Status** and **Outcome** of the tax return, a **Reason** message is also provided for tax returns with an **In progress** status. The **Reason** message provides further explanation about the action underway to process your client's tax return and why we may need to check the account of these clients manually.

When you check the progress of your client's tax return using Online services for agents, you may see one of the **Reason** messages in Table 2. The **Reason** description for the messages in Table 2 is not available in Online services for agents.

**Table 2 Reason a tax return is In progress and the explanation**

<b>Reason</b>	<b>Explanation</b>
Potentially overstated and/or a claim requiring verification	We are reviewing the tax return as we have identified information in it that needs to be investigated. We will contact you or your client if we need more information to verify a claim on your tax return.
Compromised TFN	We are investigating a potential compromised tax file number (TFN). The TFN entered in the tax return may have or has been misused by someone else. We will contact you if we need more information.

<p>Compliance activities are being undertaken</p>	<p>We are undertaking compliance activities on your client's tax affairs. This may include a review of prior year assessments.</p>
<p>Managing a debt where the client is or has been insolvent and/or a debt needs manual action</p>	<p>We are managing existing debts where your client is or has been insolvent or is the subject of legal action. We will need to manually process garnishees or offsets.</p>
<p>Verification, crosschecking and/or performing a manual calculation</p>	<p>We are checking information provided in the tax return against information we have in our systems. This may include:</p> <ul style="list-style-type: none"> <li>• verifying if this is a final tax return</li> <li>• reviewing additional information provided with the lodgment</li> <li>• calculating interest</li> <li>• verifying Higher Education Loan Help (HELP) or Student Financial Supplement Scheme (SFSS) information</li> <li>• verifying private health insurance information</li> <li>• verifying client activity, including where the client has left Australia or is deceased</li> <li>• checking termination or lump sum information.</li> </ul>
<p>Processing other forms and/or payments for the client</p>	<p>We are currently processing other forms or payments for your client. This may occur when:</p> <ul style="list-style-type: none"> <li>• prior year tax returns have been lodged</li> </ul>

	<ul style="list-style-type: none"> <li>• another form or payment is being processed, including activity statements</li> <li>• an early payment has been made to us</li> <li>• a payment has been dishonoured.</li> </ul>
<p>Managing an existing debt for the client</p>	<p>This may include where your client has entered into a payment arrangement with us, or where your client has an existing debt with another Australian government agency such as Services Australia. This include debts such as Child Support, Centrelink or family tax benefit (FTB).</p>
<p>Verifying the identity of the taxpayer and/or tax agent</p>	<p>We have information which indicates your client's identity may have been compromised. To protect your client, we are verifying you and your clients details. This may include verifying:</p> <ul style="list-style-type: none"> <li>• personal details provided in the tax return against information we hold on our systems</li> <li>• client activity, including where the client has departed Australia, or is deceased</li> <li>• the relationship between you and your client.</li> </ul>
<p>Natural disaster impacts</p>	<p>We are verifying if your client is affected by a natural disaster. We have a longstanding policy of providing support to people affected by a natural disaster. This includes refunding</p>

	amounts credited to existing debts where your client has entered into a deferral to pay or payment arrangement with us.
Awaiting advice from other Australian government agencies	We are waiting for advice from other Australian government agencies such as Services Australia. This includes determining whether your client may have a debt with another agency such as a Child Support, Centrelink or family tax benefit (FTB).
Accounting action in progress	We need more time for processing because of complexities in your client's tax return or account.
Archived TFN	A TFN may be archived where there has been no activity on your client's account for a period of time. This may be when the client has left Australia, or we have deemed them inactive or deceased. We need more time to verify the client details, reactivate the TFN and process the tax return.
Verification of trustee details	We are checking information provided in the tax return at labels related to trustee details and will contact you if we need more information.
Verification of spouse information	We are checking information provided in the tax return at labels related to spouse information and will contact you if we need more information.
Verification of mandatory tax return information	We are checking information provided in the tax return at mandatory labels and will

	contact you if we need more information.
Verification of trust information	We are checking information provided in the tax return at labels related to trust information and will contact you if we need more information.
Verification of financial institution account details	We are checking information provided in the tax return at labels related to the nominated financial institution account and will contact you if we need more information.
Verification of fund information	We are checking information provided in the tax return at labels related to superannuation fund information and will contact you if we need more information.
Verification of employment termination payment information	We are checking information provided in the tax return at labels related to an employment termination payment and will contact you if we need more information.
Verification of private health insurance information	We are checking information provided in the tax return at labels related to private health insurance and will contact you if we need more information.
Amendment received before original return lodged	The original tax return isn't recorded as lodged. An original tax return must be recorded as lodged before an amendment can be made.
Amendment requested prior to previous amendment issuing	An amended tax return has been received without the prior amendment being finalised. An amendment must be issued

	before a subsequent amendment can be made.
Determining if the trustee is liable for tax	We are checking information provided in the tax return at labels to establish if the trustee is liable for tax and will contact you if we need more information.

**See also:**


- [Online services for agents](#) 

QC 50564

## Using the Online services for agents dashboard

The Online services for agents dashboard allows you to see if Online services for agents is functioning normally or not.

**Last updated** 11 March 2020

The [Online services for agents dashboard](#)  lets you see at a glance if Online services for agents is operating normally or experiencing issues.

Using data directly from our monitoring systems, the dashboard uses a traffic light system to show if Online services for agents is available or experiencing issues.

Dashboard colours change when the number of error messages or slow responses experienced by users is above a defined threshold. When multiple users are experiencing an issue, the dashboard will display the issue.

There are four categories:

- **Operational** (green) – the system is working, with no known performance or availability issues detected

- **Degraded performance** (blue) – slow performance (that is, more than 30% of requests exceed a five-second response time)
- **Partial outage** (yellow) – limited access or working intermittently (login is unavailable to more than 5% of users, and other services are unavailable to more than 15% of users)
- **Major outage** (red) – system unavailable.

The colour against the system reflects its overall status. You can expand the information (by clicking on the plus sign and down arrows) to reveal the status of the following services:

- Login service
- Search communication history – to search and retrieve communications we have issued for your clients
- View communication history – to view a piece of correspondence found in the search function
- Access practice and client reports
- Access Single Touch Payroll (STP) reports
- View client accounts
- Create or view mail messages
- File transfer – displays the availability of the file transfer facility to upload approved files
- Access super clearing house – availability of the Small business super clearing house (SBSCH)
- Add or remove clients
- Update client details
- View/Lodge activity statements
- Prefill
- On Demand reports.

There are three reasons why the dashboard may not immediately show the colour reflecting your current experience:

1. You may be one of the first users to receive an error message or experience a slow response time – the dashboard will change when

multiple users experience the problem.

2. There could be a problem with your Access Manager permissions, or your internet connection.
3. The dashboard updates every five minutes – so it may take a few minutes for the colour to reflect your experience.

If you experience access issues or slow response times for more than five minutes and the dashboard is green, check if this is a known issue using the [troubleshooting page](#). If the issue isn't listed, contact us on **13 72 86 FKC 3 3**.

You can also see a system metrics chart, which shows how the system has been performing recently. It shows the overall performance, not each individual user's experience.

There is also a list of scheduled maintenance times.

**See also:**

- [Online services for agents](#)

QC 60016

## **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.

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